



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

ANNUAL LANDOWNERS MEETING AGENDA
ADMINISTRATIVE BUILDING AND EOC
359 HIATT DRIVE
PALM BEACH GARDENS, FLORIDA
November 15, 2023
8:00 a.m.

- 1) Call to Order
- 2) Proof of Publication
- 3) Establish a Quorum
- 4) Selection of Chair
- 5) Landowner Comments
- 6) Receive and File Annual Reports
 - a) Engineer
 - b) Attorney
 - c) Auditor
 - d) Executive Director
- 7) Adjourn

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Northwest Florida Daily News

PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

Northern Pbc Improv Dist
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359 HIATT DR

PALM BEACH GARDENS FL 334187106

STATE OF WISCONSIN, COUNTY OF BROWN

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

10/29/2023, 11/05/2023

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 11/05/2023



Legal Clerk



Notary, State of WI, County of Brown

8.25.26

My commission expires

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THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

NOTICE OF ANNUAL LANDOWNERS MEETING OF NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

NOTICE IS HEREBY GIVEN to all owners of lands located within the jurisdictional boundaries of Northern Palm Beach County Improvement District that pursuant to applicable law, a meeting of the landowners of Northern Palm Beach County Improvement District will be held at 8:00 a.m. on November 15, 2023, in Northern's Administrative Complex, 359 Hiatt Drive, Palm Beach Gardens, Florida, 33418 for the purpose of:

1. Receiving annual reports and taking such action with respect thereto as the landowners may determine; and
2. Transacting such other business as may properly come before the meeting.

If a person decides to appeal a decision with respect to any matter considered at such meeting, he or she may need to ensure that a verbatim record of the proceedings 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 date of the meeting.

**BOARD OF SUPERVISORS
NORTHERN PALM BEACH
COUNTY IMPROVEMENT
DISTRICT**

Matthew J. Boykin, President
10/29, 11/5/23 9425042

MARIAH VERHAGEN
Notary Public
State of Wisconsin



NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
Phone 561-624-7830 · Fax 561-624-7839 · www.npbcid.org

November 15, 2023

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

Re: District Engineer's 2023 Annual Report

Dear Board Members:

Acting in my capacity as District Engineer, I am pleased to submit the 2023 Annual Engineer's Report for the period between October 1, 2022 and September 30, 2023.

This report is submitted in accordance with Florida Statute 298.26 and describes the progress made and activities undertaken in furtherance of the various water control plans within the District during the past fiscal year.

Section 189.08 of Chapter 189 requires that a District's Public Facilities Report be prepared and updated every seven years. Records indicate that the last update to the Facilities Report was done in November 2020. Therefore, the format and extent of this Annual Report will be modified to meet the requirements of Chapter 189 at the end of the 2026/2027 fiscal year.

Upon review and acceptance of this report, I ask the Board of Supervisors to adopt this 2023 Annual Report.

Sincerely,

Kimberly A. Leser
District Engineer



Northern Palm Beach County Improvement District

District Engineer's Annual Report

NOVEMBER 15, 2023



GENERAL OVERVIEW

During the past year, the District Engineer has assisted the Board of Supervisors and District Staff on various issues and projects such as:

- 1) Ongoing coordination regarding modification of details, specifications and various engineering and permit related procedures.
- 2) Coordination regarding updates to Unit facilities maps and GIS.
- 3) Performance of permit reviews and inspections of permitted improvements as needed. Coordination with project engineers and District Staff regarding the provision of permitting, plat reviews and inspection services on behalf of Northern. Over the past year, the District Engineer has overseen the review and issuance of just under 100 permits and plats within Northern's Units of Development.
- 4) Supervise District Engineering and Environmental Department Staff.
- 5) Continuation of on-going duties as District Engineer such as providing representation at monthly Board meetings and assistance to the Board of Supervisors and District Staff on various engineering related issues.
- 6) Coordination with General Counsel to ensure easements are obtained to accommodate District maintenance responsibilities, as well as on-going coordination regarding agreements, contract documents and various other legal matters as they arise.
- 7) Coordination with project engineers on the design of public infrastructure projects.
- 8) Preparation of bid documents and awards of contract for construction of public infrastructure within District's Units of Development.
- 9) Coordination with project engineers, contractors and landowners throughout Public Improvement construction projects. Review of pay applications and change orders associated with District construction projects.
- 10) Assist District Staff in selecting and assigning engineering work to project engineers for projects associated with specialty consultant review, infrastructure improvements, reports, roadway rehabilitation, and control structure modifications.

Unit Updates

UNIT NO. 1 (GRAMERCY PARK (CYPRESS RUN))

No significant activity has occurred in the past year.

UNIT NO. 2 AND NO. 2A (FRENCHMAN'S CREEK/MACARTHUR OVERLAY)

No significant activity has occurred in the past year.

UNIT NO. 2C (ALTON)

The District Engineer continues coordination with the master developer to complete those improvements included in the Unit 2C Plan of Improvements.

A permit was issued in May 2023 for lake expansion and mass grading required for the development of the Alton Medical Center. The lake expansion is now complete and the Alton Medical Center is commencing construction and scheduled to be completed sometime in 2026.

Bids for the following Public and Private Improvements were administered and awarded over the past year:

PRJ 628 Alton Parcel G Phase III was awarded in September 2021. A notice to proceed was issued in November 2021; and construction was completed February 2023.

PRJ 636 Alton Phase 2 Final Paving for Alton Road, Pasteur Blvd., Beckman Terrace and the Parcel E and F Neighborhood roadways was awarded to J.W. Cheatham, LLC in April 2023. Construction is ongoing and is expected to be complete in the first quarter of 2024.

No other significant activity has occurred in the past year.

UNIT NO. 3 (HORSESHOE ACRES/SQUARE LAKE)

No significant activity has occurred in the past year.

UNIT NO. 3A (WOODBINE)

No significant activity has occurred in the past year.

UNIT NO. 4 (WEST OF VILLAGES OF PALM BEACH LAKES)

No significant activity has occurred in the past year.

UNIT NO. 5 (ROLF PROPERTY)

Mock Roos and Associates, under contract with Northern, completed design plans for the rehabilitation of the existing 96-inch culvert connection running under Jog Road. The culvert provides the discharge connection from Unit 5C (Riverwalk) including pass-through drainage from Unit 5B (Baywinds) and 5D (Andros Isle) into the Unit 5A (Vista Center) Water Management System. The project was designed in three phases and a loan was obtained in July 2022 to cover the cost of the work. The project was publicly Bid in April 2023; and, the Board of Supervisors awarded a contract for the first two phases of the work to Johnson-Davis, Inc. Construction has commenced; and, the project is expected to be complete in early 2024.

The District was awarded a Florida Department of Environmental Protection (FDEP) Resilient Florida Grant in July 2023 providing a \$1,470,000.00 match in expenditures for this work to help fund the project. The third phase of the project will be publicly bid in the first quarter of 2024 with expected commencement in June 2024.

No other significant activity has occurred in the past year.

UNIT NO. 5A (VISTA CENTER OF PALM BEACH)

Staff completed emergency repairs to culverts on Vista Parkway via general contracting services of Ferreira Construction in May 2023.

The District Engineer is coordinating with representatives of the Emerald Dunes Golf Course and their consultants regarding redevelopment of the Course along the eastern boundary adjacent to the Florida Turnpike.

No other significant activity has occurred in the past year.

UNIT NO. 5B (BAYWINDS)

No significant activity has occurred in the past year.

UNIT NO. 5C (RIVERWALK)

No significant activity has occurred in the past year.

UNIT NO. 5D (OAKTON LAKES/ANDROS ISLE)

No significant activity has occurred in the past year.

UNIT NO. 7 (DYER BOULEVARD)

No significant activity has occurred in the past year.

UNIT NO. 9 (ADMIRALS COVE WEST)

No significant activity has occurred in the past year.

UNIT NO. 9A (ABACOA I) & UNIT NO. 9B (ABACOA II)

No significant activity has occurred in the past year.

UNIT NO. 11 (PGA NATIONAL)

In April 2023, the Board of Supervisors awarded a contract to J.W. Cheatham LLC for the milling and resurfacing of Avenue of the Masters from Ryder Cup Blvd. to Avenue of the Champions. The work was completed in October 2023.

At the request of the POA, District Staff issued a purchase order to Simmons and White, Inc. to review the need for pedestrian crosswalks at three locations along Ryder Cup Blvd. Simmons and White, Inc. completed their review and provided recommendations in August 2022. The new crosswalk striping and associated signage was completed by The Grassroots Corporation in October 2023. A purchase order has been issued to the Grassroots Corporation to complete the required signage and striping for a fourth crosswalk which is expected to be completed in early 2024.

No other significant activity has occurred in the past year.

UNIT NO. 12 AND NO. 12A (HIGHLAND PINES/ GARDENS HUNT CLUB SUB-UNIT)

No significant activity has occurred in the past year

UNIT NO. 14 (EASTPOINTE)

The Eastpointe Country Club entered into a tri-party agreement with Northern and a private developer in June 2019 to authorize the back fill and hard piping of an existing Northern-owned on-site ditch with the intention of utilizing the former ditch area in the development of a residential subdivision. The drainage bypass hard piping is designed to run through the residential development and discharge into the golf course's expanded lake system.

The golf course completed expansion of their existing lakes to accommodate the proposed back fill of the existing Northern ditch in September 2022.

The Eastpointe Country Club obtained a permit in February 2022 to redevelop the Clubhouse Facility including the installation of a portion of the drainage bypass system. The Clubhouse redevelopment work is complete; and, staff is coordinating with the engineer of record to obtain the needed close out documents.

A permit was issued for Eastpointe Country Club Plat 16 Residential development in April 2023 to install the drainage bypass hard piping and subsequently backfill the existing on-site ditch. Construction is expected to commence November 2023.

Bid documents were prepared for the rehabilitation of a 42-inch corrugated metal culvert in Eastpointe using cured-in-place trenchless technology; however, sinkholes discovered during inspections prior to the bid letting resulted in the need for repairs to be handled as emergency maintenance. The remaining portion of culvert not included in the emergency repairs will be priced with Northern's general contractors later in 2024.

No other significant activity has occurred in the past year.

UNIT NO. 15 (VILLAGES OF PALM BEACH LAKES)

Plans for replacement of control structures W-3 and W-4 will be publicly bid early 2023/2024 with construction anticipated to commence in early summer 2024. Funding for the project was budgeted fiscal year 2022/2023.

No other significant activity has occurred in the past year.

UNIT NO. 16 (PALM BEACH PARK OF COMMERCE)

Multiple engineering plans and plats have been reviewed over the last year to confirm they are in accordance with the current Plan of Improvement for the Unit. The District Engineer continues to coordinate with the landowner's engineers regarding the development of parcels to facilitate the relocation and/or hard piping of existing drainage ditches within the parcels.

The District Engineer regularly works with General Counsel to ensure easements needed to accommodate Northern's maintenance responsibilities are obtained as part of the permitting process.

Numerous large parcels within the Park are under construction at this time.

In January 2023, the Board of Supervisors awarded to J.W. Cheatham LLC the contract for the extension of Venture Way from Park of Commerce Blvd. to the 46-acre undeveloped parcel referenced as Plat 25. The Project is expected to be complete by the early 2024.

No other significant activity has occurred in the past year.

UNIT NO. 18 (IBIS GOLF & COUNTRY CLUB)

In accordance with the Amended and Restated Operation & Maintenance Agreement between the City of West Palm Beach and NPBCID executed in June 2018, a contract for Alum Inactivation Project was awarded to Solitude Lake Management, LLC in September 2022. The first alum treatment was applied in January 2023 and the second treatment is expected to be applied by the end of 2023. The City of West Palm Beach will reimburse the District 85% of the cost of the Project per the Amended Operation and Maintenance Agreement.

A permit was issued in March 2022 for the construction of a new guard house at the Ibis east entrance. Modifications to Sandhill Way East were substantially completed in October 2023; and, the east entrance was opened for resident access on October 30, 2023.

The District Engineer is coordinating with the Club at Ibis and their consultants regarding redevelopment of the Ibis Heritage Golf Course and North Campus Expansion. The Golf Course redevelopment plans are expected to be submitted for permit early 2024.

No other significant activity has occurred in the past year.

UNIT NO. 19 (REGIONAL CENTER)

District Staff issued a permit in April 2022 for modifications to the existing on-site drainage system of Downtown at the Gardens to accommodate renovations including additional retail, restaurant, hotel and residential building space. Construction is underway. The District Engineer is working with General Counsel to obtain the easements required to continue maintenance of the water management system and aerators impacted by the renovations.

The District Engineer is coordinating with the current landowner of the Mira Flores Development and their consultants regarding redevelopment of the garden style apartment community into high rise apartments. Plans for redevelopment are under review by the City of Palm Beach Gardens at this time and expected to be submitted for a permit from Northern sometime in 2024.

No other significant activity has occurred in the past year.

UNIT NO. 19A (REGIONAL CENTER IRRIGATION SYSTEM)

No significant activity has occurred in the past year.

UNIT NO. 20 (JUNO ISLES)

In September 2021, the Board of Supervisors approved issuance of a purchase order to WGI, Inc. to evaluate the condition of the Unit's existing salinity weir and provide a recommendation for either rehabilitation or replacement of the existing weir structure. WGI, Inc. recommended rehabilitation of the weir structure in November 2021 and rehabilitation of the salinity weir was completed in September 2023.

No other significant activity has occurred in the past year.

UNIT NO. 21 (OLD MARSH)

No significant activity has occurred in the past year.

UNIT NO. 23 (THE SHORES)

No significant activity has occurred in the past year.

UNIT NO. 24 (IRONHORSE)

No significant activity has occurred in the past year.

UNIT NO. 25 (PALM BEACH INTERNATIONAL RACEWAY)

No significant activity has occurred in the past year.

UNIT NO. 27B (BOTANICA)

No significant activity has occurred in the past year.

UNIT NO. 29 (NORTH FORK)

No significant activity has occurred in the past year.

UNIT NO. 31 (BALLENISLES COUNTRY CLUB)

Close out documentation required by the Sale and Purchase Agreement between the BallenIsles Community Association (Association) and Northern was finalized in November 2022; and, the closing occurred in late/early December 2022.

Staff issued multiple permits to the BallenIsles Country Club in 2022, including redevelopment of the East Golf Course. Construction associated with the redevelopment of the BallenIsles East Course, Sports Complex and Golf Teaching Facility is now complete; and, the associated closing documentation is being coordinated with Golf Course management.

No other significant activity has occurred in the past year.

UNIT NO. 32 (PALM COVE)

No significant activity has occurred in the past year.

UNIT NO. 32A (PALM COVE SUB-UNIT)

No significant activity has occurred in the past year.

UNIT NO. 34 (HIDDEN KEY)

No significant activity has occurred in the past year.

UNIT NO. 38 (HARBOUR ISLES)

No significant activity has occurred in the past year.

UNIT NO. 41 (MYSTIC COVE)

No significant activity has occurred in the past year.

UNIT NO. 43 (MIRASOL)

Staff issued a purchase order to WGI, Inc. to complete an assessment of the existing Mirasol Trail Wetlands Boardwalk and the associated electrical/lighting system in July 2022. The assessment was completed in August 2022 and recommended replacement of all wood decking, railing and posts with wood composite due to deterioration along with other specific structural elements requiring replacement to maximize the service life of the overall structure. The District's Grant Coordinator applied for, and was awarded, a Florida Recreation Development Assistance Program (FRDAP) grant through the Florida Department of Environmental Protection. The grant will reimburse the District up to fifty percent of the project's cost, estimated at approximately \$400,000. The project is currently out for bid with award of contract anticipated for November 2023. Construction is expected to be complete in early 2024.

The District Engineer is coordinating with the Mirasol Country Club and their consultants regarding modification of the Mirasol Sports Complex to accommodate additional pickleball courts. The improvements are expected to be submitted for permit sometime in 2024.

No other significant activity has occurred in the past year.

UNIT NO. 44 (THE BEAR'S CLUB)

No significant activity has occurred in the past year.

UNIT NO. 45 (PASEOS)

No significant activity has occurred in the past year.

UNIT NO. 46 (JUPITER COUNTRY CLUB)

No significant activity has occurred in the past year.

UNIT NO. 47 (JUPITER ISLES)

No significant activity has occurred in the past year.

UNIT NO. 49 (NORTHERN PALM BEACH COUNTY BUSINESS PARK)

No significant activity has occurred in the past year.

UNIT NO. 51 (FRENCHMAN'S HARBOR)

No significant activity has occurred in the past year.

UNIT NO. 53 (ARDEN)

Lennar Homes purchased the remaining undeveloped property within the Unit from Freehold Communities, the original developer of the Arden community, in April 2022. Multiple plats and easement documents have been reviewed over the last year to confirm they are in accordance with the current Plan of Improvement for the Unit. The District Engineer regularly works with General Counsel to ensure easements needed to accommodate Northern's maintenance responsibilities are obtained from the new landowner.

Bids for construction of the following Public Improvements were administered and awarded over the past year as follows:

PRJ 635 Arden Pods D-Southeast, D-Southwest and I-North, was awarded in August 2022 to Centerline Utilities, Inc. A change order was subsequently requested and approved to remove work associated with Pod D-Southwest allowing the contractor to concentrate on completing D-Southeast and I-North. A notice to proceed for Pods D-Southeast and I-North was issued in October 2022. Construction of Pod D-Southeast and Pod I-North was completed in September 2023. A change

order was approved in September 2023 to add Pod D-Southwest back into Northern's contract with Centerline Utilities, Inc. A notice to proceed for Pod D-Southwest was issued September 2023; and, construction is expected to be complete in June 2024.

Plans associated with the Linear Park are being completed by Michael B. Schorah and Associates, Inc. at this time.

No other significant activity has occurred in the past year.

**CALDWELL PACETTI
EDWARDS SCHOECH & VIATOR LLP**

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November 15, 2023

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

Re: Caldwell Pacetti Edwards Schoech & Viator LLP – 2023 Annual Report

Dear Board Members:

On behalf of Caldwell Pacetti Edwards Schoech & Viator LLP and in accordance with Northern's customary practice, the following is a brief summary of the nature and extent of various legal matters we have assisted in as General Counsel for Northern, together with our opinion on Northern's compliance with its enabling legislation and Florida law during the past fiscal year.

Throughout Northern's last fiscal year, we have attended or assisted in:

1. All of Northern's general staff and agenda review meetings.
2. All regular or specially set Board of Supervisors meetings.
3. Committee meetings on various issues and topics.
4. Meetings with residents, owners and developers of land within Northern's Units of Development, representatives of other governmental entities and Northern's staff and consultants in order to assist, address, resolve, coordinate, interpret or issue legal opinions on such matters and issues as have arisen regarding Northern's administrative operation and the implementation, construction and maintenance of Northern's public infrastructure improvements.
5. The preparation or review of legal opinions, resolutions, agreements, numerous easements, deeds, releases, financial documents, legal advertisements and provision of such legal advice as was requested in order to assist Northern in the operation and timely provision of its services.
6. The provision of interpretations, opinions and recommendations for compliance with Northern's enabling legislation and other pertinent rules, regulations and laws of the State of

Florida.

By way of example, below are a few of the more significant legal matters we were involved in during the past fiscal year:

- (a) Assisted in the closing on the acquisition of the BallenIsles Gatehouse located within Unit No. 31.
- (b) Assisted in the closing on the Unit No. 2A sale of tax-exempt bonds in the amount of \$3,390,000.
- (c) Assisted in the Auditor Request for Qualifications and negotiation of the Agreement.
- (d) Assisted in the Significant Lakes Alum Treatment Project negotiations with the City of West Palm Beach and associated Request for Proposals for implementation of the Alum applications.

In conclusion and based upon the current laws of the State of Florida, judicial opinions thereon and our interpretations thereof, we wish to advise you that to the best of our knowledge and belief, Northern throughout its last fiscal year has operated in compliance with all substantive and material provisions of its enabling legislation and the laws of the State of Florida.

Respectfully Submitted,


Kenneth J. Edwards
Caldwell Pacetti Edwards Schoech & Viator LLP



INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors and Executive Director
Northern Palm Beach County Improvement District

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Northern Palm Beach County Improvement District (the "District"), as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of September 30, 2022, and the respective changes in financial position, thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedule on pages 5 through 16 and 47 through 48 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining nonmajor financial statements, and other supplementary financial data and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor financial statements and other supplementary financial data and schedules is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and the other information but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 17, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

Marcum LLP

A handwritten signature in black ink that reads "Marcum LLP". The letters are cursive and fluid, with the "M" being particularly large and stylized.

West Palm Beach, Florida
February 17, 2023

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT



Annual Report 2022-2023



Brian LaMotte
Board Member



Ellen T. Baker
Secretary



Matthew J. Boykin
President



L. Marc Cohn
Vice President



Gregory Block
Treasurer

BOARD OF SUPERVISORS

ADMINISTRATIVE OFFICIALS

Kimberly Leser, PE
District Engineer

Dan Beatty, PE, MPA
Executive Director

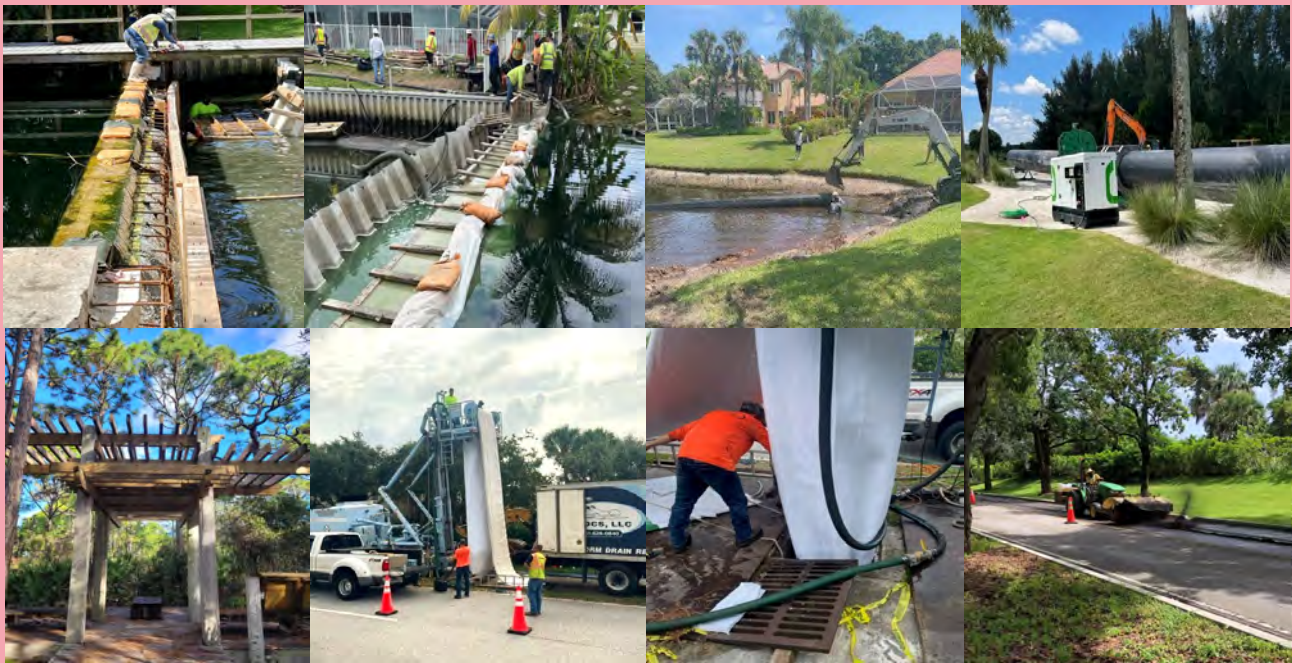
Katie Roundtree, CPA, CPFO
Director of Finance & Administration

OPERATIONS AND MAINTENANCE

Northern is responsible for an extensive stormwater management system within a 128-square-mile jurisdiction in four regional basins. This jurisdiction lies in northern Palm Beach County from Southern Boulevard (State Road 80) north to the Palm Beach/Martin County line and includes portions of ten municipalities. Northern utilizes an advanced radio telemetry system to monitor and operate facilities at 74 sites throughout this area. This system allows Staff to remotely monitor and operate 15 pump stations and 42 operable structures to control water levels. Northern's impact goes far beyond the provision of stormwater protection. A wide array of infrastructure is also owned and maintained, including roadways, sidewalks, street lights, preserves, dry detention areas and created wetlands.

Maintenance of older, existing infrastructure is critical for the successful operation of the District. As the District ages, so does the infrastructure built by the District. The average age of our culverts, roads, stormwater systems, machinery and equipment is 30 years. Northern's annual budget consists of improvement, replacement and maintenance projects for this infrastructure.

This year, approximately \$8.0 million was spent on operation, maintenance and renovations to existing facilities. Over \$1.0 million was spent on culvert and catch basin maintenance and repairs in 12 Units of Development. The weir preventing saltwater from infiltrating the freshwater lakes within Unit of Development No. 20, Juno Isles was rehabilitated. Northern completed several sidewalk and curb repair and replacement projects, most of which were necessitated by maturing tree roots causing up-lift within many sections of sidewalk. Avenue of the Masters in Unit of Development No.11, PGA National was milled and overlaid, and several new crosswalks were added to Avenue of the Masters and Ryder Cup Boulevard. Preserve structures were updated and repaired in Unit of Development Nos. 9A/9B, Abacoa, some with the assistance of a Florida Recreation Development Assistance Grant (FRDAP). An additional FRDAP grant was awarded to Unit of Development No. 43 Mirasol, for replacing the boardwalk in the preserve along PGA Boulevard. This project will be completed during Fiscal Year 2023/2024.



BOARD OF SUPERVISORS AND ORGANIZATIONAL STRUCTURE

Northern's Board of Supervisors held 16 Regular Board and Committee Meetings this year. Mr. Marc Cohn and Mr. Gregory Block were sworn in for additional four-year terms at the November 2022 Board Meeting. In early 2022, Mr. Adrian Salee notified the Board that he would not be running for his seat again at the 2022 Landowner Election. Mr. Brian LaMotte qualified to run for the open Landowners' Seat, and was sworn in for a four-year term also at the November 2022 Board Meeting.

Job description analysis and organizational structure review is completed annually and new positions are created or revised job duties are assigned as needed. The budget for Fiscal Year 2023/2024 includes a new Information Technology Technician position to assist with computer questions and maintenance as well as computer programming for the OnBase workflow program. There are 23 full-time employees in the District, and one newly created open position. In addition, Northern employs two interns to assist and learn from Staff in accounting. These interns presented the history and accomplishments of the intern program to the Board of Supervisors during the year and it was very well received. Several staff presentations were made to the Board this year highlighting some of the District's key maintenance programs. It is an excellent way to show the Board and public what these programs entail to better understand the organization and showcase the hard work of our Staff.

EMERGENCY PREPAREDNESS

Northern Staff is well prepared and ready to respond to storm events in multiple areas: debris removal, canal clearing, operations, redundant communications, backup generators, portable generators, above-ground fuel storage, and transportation equipment. The Emergency Operations Center and Administration Building is designed to withstand a “Category 5” hurricane. Facilities and systems are checked regularly to ensure optimal results. Northern works closely with many different governmental agencies in the event of a storm. Staff is in contact with these local government organizations before, during and after a storm event. Northern’s systems, operations and maintenance programs, equipment and training significantly enhance our ability to respond to emergencies.

CONSTRUCTION AND CONTRACT ACTIVITY

Northern expended approximately \$6.3 million in capital construction projects during the past fiscal year. This activity took place primarily in three developments, Unit of Development No. 2C, Alton, Unit of Development No. 16, Palm Beach Park of Commerce and Unit of Development No. 53, Arden. In the Alton project, approximately \$2.7 million in projects were constructed during the last fiscal year. This development project will continue over the next two to three years, with the construction of the Alton Medical Center and final road overlays planned in most of the development. In Palm Beach Park of Commerce, approximately \$440,000 in contract projects were constructed. This development has been under construction for many years, but most of the available land has been developed, or is currently under development, and final infrastructure has been completed. In Arden, approximately \$3.8 million in contract projects were constructed this year. This project will continue over the next three to five years, with the development of the remaining pods for home construction. Funds necessary to complete this construction activity came from Bond Funds, Landowner contributions and Special Revenue Maintenance Funds.



Unit of Development No. 2C—Alton



Unit of Development No. 53—Arden



Unit of Development No. 16—Palm Beach Park of Commerce

PUBLIC RELATIONS

Northern’s website, www.npbcid.org, continues to provide up-to-date and valuable information to the landowners and interested parties. Request for Qualifications/Request for Proposals are posted to disseminate information to potential contractors. A public GIS site is available for residents and contractors to obtain information about the District. Northern provides monthly and quarterly articles in some of the newsletters published by various communities. Press releases and pertinent information are supplied to many communities through Homeowners’ or Property Owners’ Association contacts. Northern Staff attended annual meetings in many communities. Several Staff members serve on Boards of various organizations that impact Northern and give back to the community.

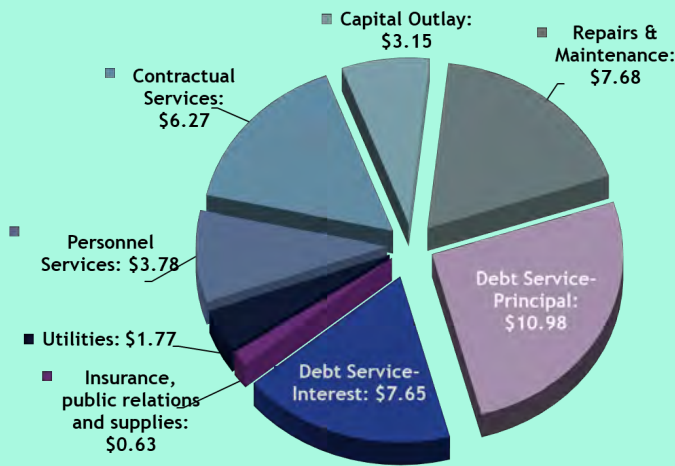
BUDGET AND FINANCIAL MANAGEMENT

Marcum, LLP audited Northern’s Annual Financial Report for the fiscal year that ended September 30, 2022, and issued an unmodified opinion. An unmodified opinion indicates that the financial statements, in all material respects, fairly present the financial position and respective changes in the financial position of Northern. Northern has never received less than an unmodified opinion on its financial statements. In addition, there were no adverse Management Letter comments.

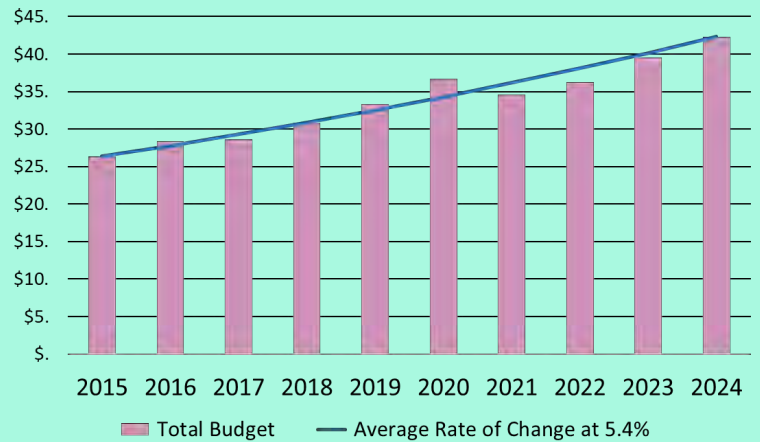
During the fiscal year 2022/2023, Northern expended approximately \$40.7 million on various costs. These expenses included \$18 million in debt service costs, \$4.5 million in capital outlay and \$18.2 million in maintenance/operations costs.

The recommended Fiscal Year 2023/2024 Budget of approximately \$42.4 million represents a 7.3% increase from the Fiscal Year 2022/2023 Budget (Northern does not budget for Capital Outlay paid from bond proceeds or Landowner funds). The main components of the increased budgets are contractors’ requests for increases in contract rates, increased cost for materials, culvert inspections and cleaning and using less fund balance to fund necessary maintenance projects. As a practice, Northern maintains between 20% to 25% of budgeted funds as undesignated reserves. These reserves have proved essential when natural disasters or unplanned emergency maintenance have necessitated immediate spending. Undesignated reserves over the threshold are used sparingly to mitigate budget increases. In most cases, reserves are used to fund extraordinary items rather than offset continuing maintenance costs. To fully communicate Northern’s spending plan to its constituents, Staff discussed proposed budgets with many community representatives, including Property Managers, Homeowner/Property Association representatives and landowners, prior to the required Public Hearing on the Budget. After careful consideration, Northern’s Board of Supervisors approved the 2023/2024 Budget in August 2023.

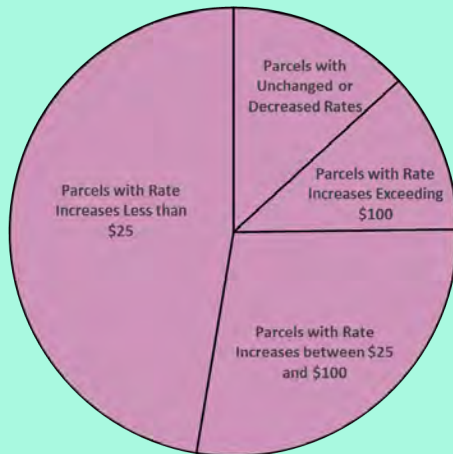
Total 2023/2024 Budget



TOTAL BUDGET—10 YEAR HISTORY



Comparison of 2023 vs 2024 Proposed Assessment Rates

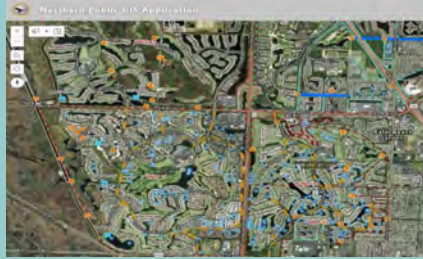


The proposed rates result in 47% of parcels changing by less than \$25.

USE OF TECHNOLOGY

Northern continues the conversion of documents from paper to digital format. All new documents received are saved electronically to the document management system. Older paper documents are scanned and saved electronically to allow for ease of research and preservation of important documents. A permitting workflow process was developed to electronically receive permit applications and route them to various Northern Staff members for review and action. The system can set up reminders to Staff and permittees for documentation required, as well as notify permittees of deadlines that impact the permit.

The Geographic Information System (GIS) program was recently upgraded. New layers of data and updated information are added as collected. This is a useful tool to locate facilities, create maps for maintenance purposes, research property interests and measure areas quickly and efficiently. A publicly available platform is accessible on Northern's website, www.npbcid.org. The public site can be accessed by contractors and the public to view some of Northern's infrastructure locations and District boundaries.



Drones continue to be valuable tools for observing and inspecting facilities and construction. Observing current conditions from the air provides data on Northern's facilities superior to ground-level observation.

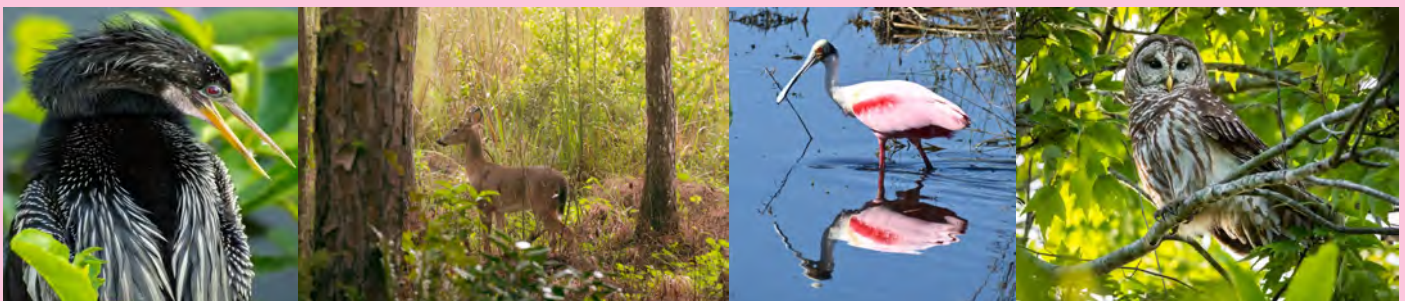
Northern takes cybersecurity very seriously and continues implementing new practices and upgrading technology to defend against attacks. Constant monitoring and testing of systems are integrated into daily routines, and Staff is tested and trained to ensure compliance. Back-up and recovery systems are maintained if a breach were to occur.

Remote telemetry has been an integral part of stormwater operations within the District. The use of this technology to monitor and operate pump stations and control gates remotely has enabled Staff to respond within minutes to alarms noted by the system and to have 24-hour access to the system during rain events. The central antenna located at the Emergency Operations Center was struck by lightning during an afternoon thunderstorm in April 2023. It was repaired by an experienced contractor that safely climbed the 70-foot-tall pole and replaced the antenna. It goes to show that not all storm damage is a result of named storms.

ENVIRONMENTAL STEWARDSHIP

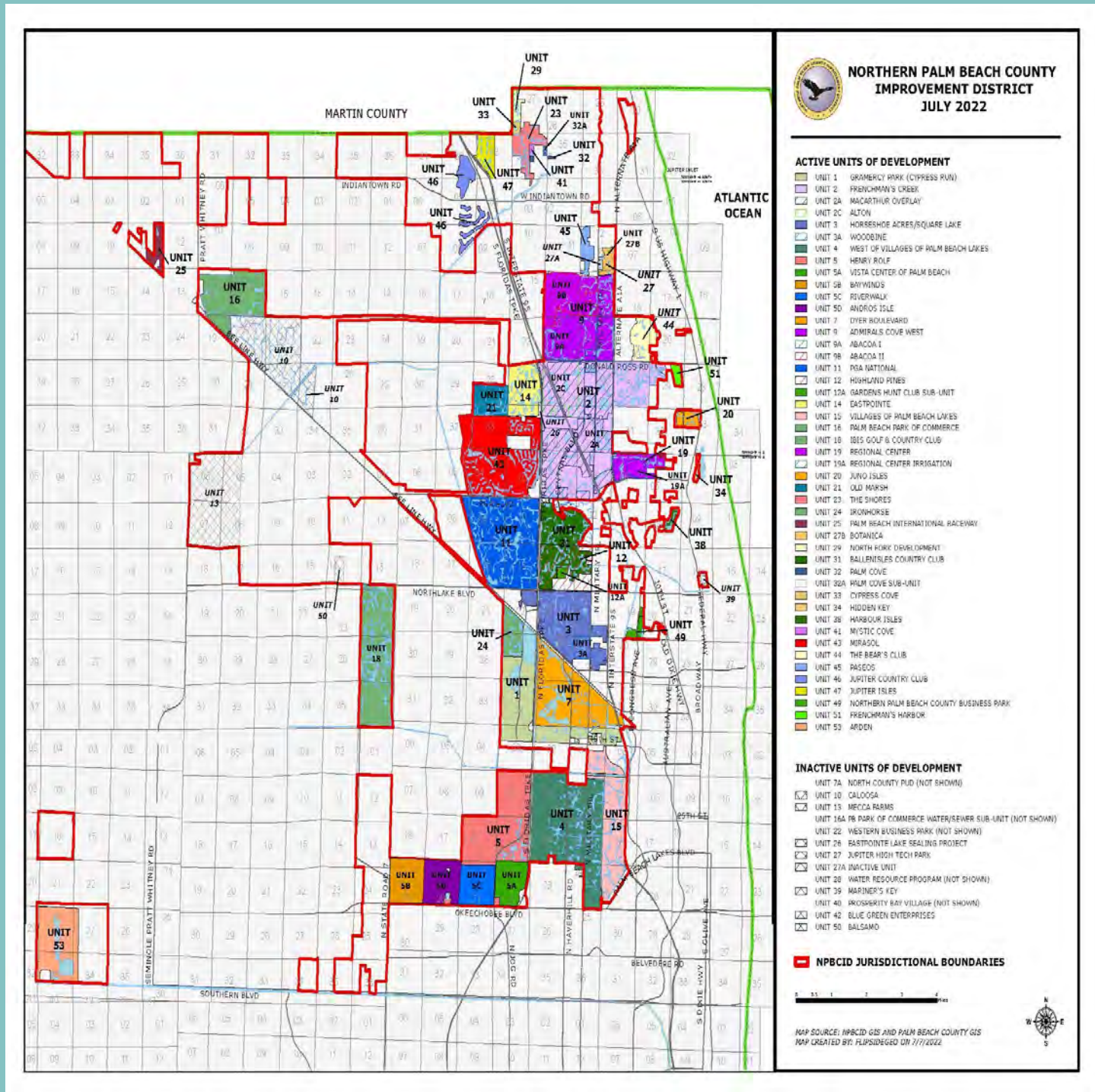
Northern owns and maintains thousands of acres of preserves, dry detention areas, bodies of water and wetlands, which provide unique natural ecosystems for our community through skilled maintenance. Northern is dedicated to maintaining and improving water quality associated with the surface water management systems, as evidenced by the \$3.5 million spent on weed control, marsh maintenance, water quality and preserve maintenance throughout the year. Each Unit of Development has unique maintenance needs for aquatic weed control. Preserve, dry detention, and wetlands maintenance are essential to control exotic plants encroaching into native plant communities.

In addition to standard chemical methods, Northern uses various non-chemical methods to control algae within the lakes and marshes in the District. One method is the introduction of aerobic bacteria to consume organic matter. This treatment can reduce the nutrients that feed the growth of unsightly algae blooms. Another method is the use of sterile grass carp, also known as white amur (*Ctenopharyngodon Idella*). As the name implies, grass carp consume aquatic plants and submerged grasses throughout their lives, lasting longer than chemicals and in a way that is better for the environment. Finally, the physical collection and removal of the filamentous algae is used in small areas to remove unsightly algae. Keeping nutrients out of the water body remains the primary goal for water quality and algae control. Northern is responsible for maintaining over 1,300 acres of water, 50 miles of canals, 2,000 acres of preserve, 370 water bodies, 100 acres of dry detention area and 280 acres of created wetlands. Many species of wildlife live in these natural areas. Our Environmental Staff are in the preserves every day and have the unique opportunity (and skills) to capture the region's beauty through photos. We take our responsibilities to heart, and it shows.



OUR MISSION STATEMENT

Northern's mission is to improve the quality of life through excellent public service in the areas of flood protection, land stewardship and infrastructure development.



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

561-624-7830
Fax 561-624-7839
E-mail: office@npbcid.org
www.npbcid.org



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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
November 15, 2023
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes – October 25, 2023 Regular Meeting
- 5) Nomination & Election of Officers:
 - a) President
 - b) Vice President
 - c) Secretary
 - d) Assistant Secretary
 - e) Treasurer
 - f) Assistant Treasurer
- 6) Consider Appointments:
 - a) Committee Appointments
 - b) Intergovernmental Representatives & Miscellaneous Appointments
- 7) Comments from the Public for Items not on the Agenda
- 8) **Consent Agenda (Ask for Public Comment before approving Consent Agenda)**
 - a) Payment Requests
- 9) **Regular Agenda**
 - a) Unit No. 5 – Henry Rolf
Consider Acceptance of Resilient Florida Grant Agreement
Ask for Public Comment
 - b) Unit No. 14 – Eastpointe
Consider Grant of Easement to FPL
Ask for Public Comment
 - c) Unit No. 43 – Mirasol
Consider Award of Contract to CJ Contracting, LLC
Ask for Public Comment

d) General

Consider Second Amendment to Agent Services Agreement with Risk Management Associates, Inc.

Ask for Public Comment

10) Miscellaneous Reports:

a) Engineer

b) Attorney

c) Executive Director - Public & Community Relations Report

11) Receive and File

12) Comments from the Board

13) Adjourn

Please note the following upcoming meetings:

December 13, 2023 – 8:00 a.m.- Regular Meeting

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

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 10/25/23**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:01 a.m. on October 25, 2023, in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida.

1) ROLL CALL

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

Also present were Director of Finance & Administration Katie Roundtree; District Engineer Kim Leser; District Clerk Susan Scheff; Budget & Tax Roll Manager Laura Ham; Programs & Facilities Maintenance Administrator Jared Kneiss; Project Coordinator Polly Scherman; Permit Coordinator Kimberly Morgan; Technical Assistant/Records Management Specialist Kathleen Maloney-Pollack; Nate Eckloff of Piper Sandler & Co.; and David Logan of Murray Logan Construction.

2) ESTABLISHMENT OF A QUORUM

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

3) ADDITIONS OR DELETIONS TO THE AGENDA

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

4) APPROVAL OF MINUTES

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed approving the Minutes of the September 27, 2023 Regular Meeting.

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

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

6) CONSENT AGENDA

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

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

- a) Unit No. 14 – Eastpointe
Consider Ratification of Purchase Orders to Ferreira Construction Company (2)
- b) Unit No. 53 – Arden
Consider Encumbrance Modifications to Michael B. Schorah & Associates, Inc. (2)
- c) General
 - i) Consider Declaration of Surplus Equipment
 - ii) Consider Audit Agreement and Engagement Letter – Marcum, LLP
 - iii) Consider Resolution Adopting First Amendment to Public Comment Policy (2023-05)
- d) Payment Requests

copies of which are contained in applicable Northern files.

7) REGULAR AGENDA

a) MULTI-UNIT

Consider Authorization of a Request for Proposals for a Multi-Unit Maintenance Loan

Ms. Roundtree stated that the 2023-24 Budget includes debt service for a potential maintenance loan for Unit Nos. 5A (Vista Center), 18 (Ibis Golf and Country Club), 21 (Old Marsh Golf Club) and 29 (North Fork), noting that Units 5A and 29 require culvert work and Units 18 and 21 require pump station control panel replacements. These maintenance costs are expensive and Staff would like to spread the costs over a number of years. She stated that she and Mark Raymond have drafted a Request for Proposals (RFP) that will be sent to various banks in order to obtain proposals for a potential loan. If approved, the RFP will be

issued on October 26, 2023, with proposals due on November 17, 2023. Ms. Roundtree explained that the proposals would then be reviewed by Staff, Bond Counsel and General Counsel and a recommendation would be presented to the Board for consideration in December. Staff is requesting the Board authorize the issuance of a Request for Proposal for a Multi-Unit Maintenance Loan for Unit of Development Nos. 5A, 18, 21 and 29.

A general discussion followed with regard the how the assessments are allocated to the Units and the economic benefits to bundling the maintenance projects together.

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

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed authorizing the issuance of a Request for Proposal for a Multi-Unit Maintenance Loan for Unit of Development Nos. 5A, 18, 21 and 29.

**b) UNIT OF DEVELOPMENT NO. 2C – ALTON
Status Report**

Mr. Beatty began by showing the Board the unit map, site plan and an aerial photo of the site, stating that Ms. Leser will give this report.

Ms. Leser stated that the second phase of the final lift project on Alton Road is underway, noting that Pasteur Boulevard is complete. She further stated that temporary striping has been installed with final striping and installation of pavers to be done in a couple of weeks. They are currently working in the alleyways and the project is on target to be completed around the end of January 2024 or beginning of February. Several project photos were shown.

Mr. LaMotte asked if the roads will be turned over to the City, and Ms. Leser advised that Alton Road, Pasteur Boulevard and Beckman Terrace will be turned over to the City, noting that the neighborhood roads are Northern's and the alleyways will be owned by the POA.

Ms. Leser added that Northern fast tracked the work on Pasteur Boulevard in order to turn it over to the City prior to the hospital construction.

Mr. Boykin asked if Northern will be impacted by the hospital construction, and Ms. Leser advised that Northern would only be affected if something impacts a Northern lake. She noted that the Bill of Sale for Pasteur Boulevard will be considered at the December Board, prior to the other roads being turned over to the City.

Mr. LaMotte had a question with regard to the culverts, and Ms. Leser listed which entities would be responsible for various culverts.

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

**c) UNIT OF DEVELOPMENT NO. 5 – HENRY ROLF
Status Report – Pipe Rehabilitation Project**

Mr. Beatty began by showing the Board the unit map and aerial photos of the site, stating that Ms. Leser will give this report.

Ms. Leser stated that the County approved Northern's Maintenance of Traffic (MOT), but another one is now required. She advised that Vista Parkway South is currently closed and the contractor is mobilizing to bring some of the materials on site. She explained the beginning stages of the project along with the purpose of the new MOT requirement which she believes will take another week or two.

Mr. Boykin asked when this project will be done, and Ms. Leser advised that it was originally scheduled to be completed in April, but due to the delays incurred thus far, she suspects the completion date will be pushed to June.

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

d) UNIT OF DEVELOPMENT NO. 14 – EASTPOINTE

i) Consider Fourth Amendment to Exchange Agreement

ii) Consider Modification to Corrective Quit Claim Deed

Mr. Edwards reported that the developer of this project has not yet completed the work that needs to be done before transferring certain improvements to Northern. He stated that, as has been done in the past, Northern needs to extend some of the related deadlines associated with the Exchange Agreement as well as a related Modification to the Corrective Quit Claim Deed. A fourth deadline extension to October of 2024 has been requested in order to accomplish this work, and Staff has no objection to the request.

Mr. Boykin inquired about the project delays, and Ms. Leser advised that the developer experienced several different delays, but the project seems to be moving forward now. She noted that dewatering permits have been issued and the utility installation should be starting in November.

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

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

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

i) Status Report – Venture Way Extension Project

Mr. Beatty showed the Board the unit map, site location, and aerial photos of the site.

Ms. Leser stated that the utilities are all installed and the as-builts are complete and being reviewed by the Project Engineer. She further stated that the roadway is being completed, the project is moving forward and is expected to be completed in January.

Mr. Beatty showed the Board aerial photos comparing the Park of Commerce from 2016 to its current state today, noting the large amount of construction that has taken place since that time.

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

ii) Consider Acceptance of Water Management Maintenance Easement

Ms. Leser explained that this is a Water Management Maintenance Easement associated with a permitted project and asked Mr. Beatty to show the Board the subject area on the aerial photo. She stated that the Easement will provide additional maintenance access along the north and west borders of the property allowing Northern access in order to maintain adjacent Wetland Preserve Tracts. She further stated that Staff recommends acceptance of this Easement.

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

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

**f) UNIT OF DEVELOPMENT NO. 20 – JUNO ISLES
Status Report – Salinity Weir Rehabilitation Project**

Mr. Beatty began by showing the Board the unit map and site plan. He explained that this project has been going on for some time now, explaining that the structure was completed in July, but Staff is still waiting on the salinity control gate. He showed the Board photos of components of the salinity control gate which is now in the fabrication process and stated that David Logan is in attendance and he can explain the process in more detail.

David Logan of Murray Logan Construction addressed the Board and reviewed the fabrication process and the various efforts made to find a manufacturer capable of the specialized type of gate needed for this project. Due to material delays, a worker shortage and the unique nature of this project, the salinity control gate installation is behind schedule, but he noted that its fabrication should be complete next week and it will take approximately two weeks to install and complete the job.

Ms. Baker asked about the sandbags, and Mr. Logan advised that the sandbags have been left in place at the request of the residents, but the property will be restored once the salinity control gate installation is complete.

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

**g) UNIT OF DEVELOPMENT NO. 53 – ARDEN
Status Report**

Mr. Beatty began his report by initially displaying the unit map and site plan, stating that Ms. Leser will give this report.

Ms. Leser reported that final payments for Pod D-Southeast and Pod I-North were made last month, noting those Pods are complete. She stated that Pod D-Southwest construction project was added back in by a previously approved Change Order and that project is underway. She reported that the Notice to Proceed has been issued and preconstruction meetings are being scheduled.

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

8) MISCELLANEOUS REPORTS

a) ENGINEER

Ms. Leser reported that the Unit 11 Avenue of the Masters Milling and Resurfacing Project is complete and final request for payment is expected shortly. She stated the Unit 43 Mirasol Boardwalk Project has been rebid, noting that approximately 13 contractors picked up the bid, the bid opening is scheduled for October 31, 2023, and Award of Contract should be brought to the Board for consideration in November.

Mr. LaMotte asked if Staff calls contractors encouraging them to bid, and Ms. Leser explained Northern's advertising process. He asked if the response was better than last time, and she confirmed that since this project was rebid due to only receiving one bid last time, the response this time is much improved.

b) ATTORNEY

Mr. Edwards had nothing to report, but noted that Ms. Roundtree had an item to discuss related to insurance.

Ms. Roundtree stated that Northern has a contract with Risk Management Associates for risk management and insurance services. She explained that, upon review of the contract, Staff noticed that the contract stated that the fee for their services was to be paid in monthly installments, but it is easier and more cost effective to pay them on an annual basis. For this reason, Staff is asking for Board approval to make an annual payment to Risk Management Associates this month, noting that Staff will present a Second Amendment to the Contract for Board consideration next month.

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

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed approving an annual payment to Risk Management Associates, as presented.

c) EXECUTIVE DIRECTOR

Mr. Beatty stated that Employee Service Awards will be presented at the December 13, 2023 Board Meeting, and a breakfast served immediately following that meeting. He expressed his hope that the Board Members will be able to attend.

Mr. LaMotte asked if next month is the Annual Landowners Meeting and Mr. Beatty responded affirmatively.

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

9) RECEIVE AND FILE

The following items were presented to be received and filed:

- Northern Quarterly Financial Report; and
 - Proof of Publication of Meeting Notice
- copies of which are contained in Northern's records.

10) COMMENTS FROM THE BOARD

There were no further comments from the Board.

11) ADJOURN

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

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

President

Assistant Secretary

**NPBCID BOARD
APPOINTED OFFICERS
As of 11/16/22**

BOARD OFFICERS

President	Matthew J. Boykin
Vice President	L. Marc Cohn
Secretary	Ellen T. Baker
Asst. Secretary	Susan P. Scheff
Treasurer	Gregory Block
Asst. Treasurer	Katie Roundtree

**NPBCID BOARD-APPOINTED
COMMITTEES
As of 11/16/22**

- 1. Legal Committee:** Discusses legal and litigation issues involving the District. Recommends approval of contracts for District Legal Counsels.
Members:
Ellen T. Baker
Brian J. LaMotte
- 2. Debt Finance Committee:** Recommends financing and refinancing options for District projects including bank loans and bond issues.
Members:
Ellen T. Baker
L. Marc Cohn
Matthew J. Boykin (alternate)
- 3. Budget, Banking and Audit Committee:** Reviews the District's Annual Budget and Annual Financial Report as well as administering Auditor contract and receiving audit report. Recommends investment decisions and ensures compliance with District Investment Policy.
Members:
Gregory Block
L. Marc Cohn
Matthew J. Boykin (alternate)
- 4. Personnel Committee:** Administers Executive Director contract including performing annual review of the Executive Director. Recommends changes to Employee Personnel Policies.
Members:
Ellen T. Baker
Matthew J. Boykin
- 5. Engineering Review Committee:** Recommends approval of construction contracts and engineering contracts. Recommends approval of contract for District Engineer. Recommends engineering and construction policies and ensures compliance with the District Engineering Standards Manual.
Members:
Ellen T. Baker
Brian J. LaMotte
- 6. Public Relations Committee:** Reviews public relations program and approves changes to the program.
Members:
Ellen T. Baker
Brian J. LaMotte

7. **Appointment Committee:** Interviews and recommends new Board members to fill vacant seats between elections.

Members:

Gregory Block
L. Marc Cohn
Ellen T. Baker (alternate)

8. **Technology Committee:** Reviews current and future hardware and software technology as well as cybersecurity practices and policies. Recommends upgrades or improvements to technology or technology related contracts as needed.

Members:

Gregory Block
Matthew J. Boykin
Brian J. LaMotte (alternate)

**NPBCID BOARD-APPOINTED
INTERGOVERNMENTAL REPRESENTATIVES
As of 11/16/22**

A. Loxahatchee River Management Coordinating Council

Jonathan T. Ricketts

B. Palm Beach North Chamber of Commerce

L. Marc Cohn
Brian J. LaMotte

C. Forum Club of the Palm Beaches

C. Danvers Beatty
Ellen T. Baker - alternate

**D. National Pollutant Discharge Elimination System (NPDES)
Steering Committee**

Jared J. Kneiss
Brian J. LaMotte – alternate

E. Western Communities Council

Kennith R. Roundtree

F. Board Liaisons - Intergovernmental Agencies

Town of Jupiter – Gregory Block
City of West Palm Beach – Ellen T. Baker
Palm Beach County – L. Marc Cohn
Village of North Palm Beach – Gregory Block
Town of Juno Beach – Brian J. LaMotte
City of Riviera Beach – Matthew J. Boykin
City of Palm Beach Gardens – L. Marc Cohn

**RECOMMENDED DISBURSEMENTS FOR
NOVEMBER 15, 2023 BOARD MEETING**

	BOND/COI**	EIPC*	NOTE PROCEEDS	LANDOWNER FUNDS	TOTALS
Unit No. 2C - Alton	246,432.60			162.40	246,595.00
Unit No. 11 - PGA National		186,236.21			186,236.21
Unit No. 14 - Eastpointe		196,589.23			196,589.23
Unit 16 - P. B. Park of Commerce	34,146.70			2,137.50	36,284.20
Unit No. 53 - Arden	55,358.51				55,358.51
	335,937.81	382,825.44	-	2,299.90	721,063.15

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 178

NOVEMBER 15, 2023

	BOND	LANDOWNER FUNDS	TOTALS
CONSTRUCTION:			
J. W. Cheatham, LLC (Alton Phase 2 Paving Project)	<u>240,894.82</u>	-	240,894.82
ENGINEERING:			
Michael B. Schorah & Assoc. (2) (Phase 2 Final Asphalt)	<u>3,617.60</u>	<u>162.40</u>	3,780.00
MISCELLANEOUS:			
NPBCID Reimbursement (NPBCID Personnel time)	<u>1,920.18</u>		1,920.18
	246,432.60	162.40	246,595.00

**UNIT OF DEVELOPMENT NO. 11
DISBURSEMENT NO. 154
NOVEMBER 15, 2023**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
Grassroots Corp. (Ryder Cup Pedestrian Crossing)	38,750.00	
J.W. CHEATHAM, LLC (Ave. of Masters Overlay)	<u>141,766.21</u>	
		180,516.21
ENGINEERING:		
Michael B Schorah & Assoc. (Ave. of Masters Overlay)	<u>5,720.00</u>	
		5,720.00
	<u><u>186,236.21</u></u>	<u><u>186,236.21</u></u>

**UNIT OF DEVELOPMENT NO. 14
DISBURSEMENT NO. 70
NOVEMBER 15, 2023**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
Ferreira Construction Company (Emergency Pipe Rehab with CIPP Liner) (PO#23-1091-FINAL)	94,975.63	
Ferreira Construction Company (Emergency Sinkhole pipe Repair with CIPP Liner) (PO#23-1097-FINAL)	<u>101,613.60</u>	196,589.23
	<u><u>196,589.23</u></u>	<u><u>196,589.23</u></u>

**UNIT OF DEVELOPMENT NO. 16
DISBURSEMENT NO. 139
NOVEMBER 15, 2023**

	BONDS	LANDOWNER FUNDS	TOTAL
CONSTRUCTION:			
J. W. Cheatham, LLC (Venture Way Extension #633)	33,798.60	2,137.50	35,936.10
NPBCID Reimbursements:			
(NPBCID Personnel time)	348.10		348.10
	34,146.70	2,137.50	36,284.20

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 127
NOVEMBER 15, 2023**

	BOND	TOTAL
CONSTRUCTION:		
Centerline Utilities, Inc. (PODS D-southeast, D-southwest & I-north)	<u>48,860.88</u>	48,860.88
ENGINEERING:		
Michael B. Schorah & Assoc. (PE Construction Phase)	<u>3,891.00</u>	3,891.00
OTHER PROFESSIONALS:		
Caldwell & Pacetti (Legal Services)	<u>1,933.51</u>	1,933.51
MISCELLANEOUS:		
NPBCID Reimbursements: (NPBCID Personnel time)	<u>673.12</u>	673.12
	<u>55,358.51</u>	55,358.51
	-	55,358.51



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: November 15, 2023

FROM: Katie Roundtree, Director of Finance & Administration

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

RE: Unit of Development No. 5 – Henry Rolf
Consider Approval of Grant Agreement
Florida Department of Environmental Protection (DEP)
Resilient Florida Grant Program

Background

Northern's grant writer applied to the Florida DEP Resilient Florida Grant Program for the pipe repair under Jog Road and within Vista Center, servicing Unit of Development No. 5. Staff was notified in July 2023 that the project was approved.

The grant will match up to \$1.47 million for the construction project that is currently underway with Johnson-Davis, Inc. It is a 50/50 match with Northern required to expend at least \$1.47 million in engineering and construction costs in order to be reimbursed the maximum amount. The entire project consists of three phases, the first two bid earlier this year at a cost of approximately \$2 million. The third phase will take place in the Emerald Dunes Club golf course and is planned for Summer 2024, when the course is closed for maintenance.

The next step in the process is approval of the Grant Agreement. The Agreement sets forth the specific requirements for the project as well as the method to submit for reimbursement.

Fiscal Impact

A maintenance loan was obtained for \$2.4 million to fund the project, in addition to maintenance funds on hand. Grant funds received for this project will be used to prepay the maintenance loan and reduce future assessments to the landowners.

Recommendation

Northern Staff is recommending approval of the Grant Agreement with the Florida Department of Environmental Protection for the Resilient Florida Program and authorizes Katie Roundtree, Director of Finance and Administration as Grant Manager, to sign the Agreement.

**STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
Standard Grant Agreement**

This Agreement is entered into between the Parties named below, pursuant to Section 215.971, Florida Statutes:

1. Project Title (Project): **Northern Palm Beach County Improvement District - Unit 5** Agreement Number: **24SRP53**

2. Parties **State of Florida Department of Environmental Protection,
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000** (Department)

Grantee Name: **Northern Palm Beach County Improvement District** Entity Type: **Special District**
Grantee Address: **359 Hiatt Drive
Palm Beach Gardens, Florida 33418** FEID: **59-1910307** (Grantee)

3. Agreement Begin Date: **7/1/2023** Date of Expiration: **6/30/2026**

4. Project Number: **24SRP53** Project Location(s): **Palm Beach County, Florida**
(If different from Agreement Number)
Project Description: **The Project will replace an existing 96-inch corrugated metal pipe drainage system with a combination of hardening existing piping and installing new drainage piping and other stormwater facilities to be more efficient and resilient.**

5. Total Amount of Funding:	Funding Source?	Award #s or Line Item Appropriations:	Amount per Source(s):
\$ 1,470,000.00	<input checked="" type="checkbox"/> State <input type="checkbox"/> Federal	FY 2023/2024 GAA #1819	\$ 1,470,000.00
	<input type="checkbox"/> State <input type="checkbox"/> Federal		\$
	<input checked="" type="checkbox"/> Grantee Match		\$ 1,470,000.00
Total Amount of Funding + Grantee Match, if any:			\$ 2,940,000.00

6. Department's Grant Manager Name: Christina Ramazzotto or successor Address: Resilient Florida Program 2600 Blair Stone Road, MS235 Tallahassee, Florida 32399 Phone: 850-245-8367 Email: Christina.Ramazzotto@FloridaDEP.gov	Grantee's Grant Manager Name: Katie Roundtree or successor Address: Northern Palm Beach County Improvement District 359 Hiatt Drive Palm Beach Gardens, Florida 33418 Phone: 561-624-7830 Email: katie@npbcid.org
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7. The Parties agree to comply with the terms and conditions of the following attachments and exhibits which are hereby incorporated by reference:

<input checked="" type="checkbox"/> Attachment 1: Standard Terms and Conditions Applicable to All Grants Agreements
<input checked="" type="checkbox"/> Attachment 2: Special Terms and Conditions
<input checked="" type="checkbox"/> Attachment 3: Grant Work Plan
<input checked="" type="checkbox"/> Attachment 4: Public Records Requirements
<input checked="" type="checkbox"/> Attachment 5: Special Audit Requirements
<input checked="" type="checkbox"/> Attachment 6: Program-Specific Requirements
<input type="checkbox"/> Attachment 7: Grant Award Terms (Federal) *Copy available at https://facts.fldfs.com , in accordance with §215.985, F.S.
<input type="checkbox"/> Attachment 8: Federal Regulations and Terms (Federal)
<input type="checkbox"/> Additional Attachments (if necessary):
<input checked="" type="checkbox"/> Exhibit A: Progress Report Form
<input type="checkbox"/> Exhibit B: Property Reporting Form
<input checked="" type="checkbox"/> Exhibit C: Payment Request Summary Form
<input type="checkbox"/> Exhibit D: Quality Assurance Requirements
<input type="checkbox"/> Exhibit E: Advance Payment Terms and Interest Earned Memo
<input checked="" type="checkbox"/> Exhibit J: Common Carrier or Contracted Carrier Attestation Form PUR1808
<input checked="" type="checkbox"/> Additional Exhibits (if necessary): Exhibit F: Final Report Form, Exhibit G: Photographer Release Form, and Exhibit H: Contractual Services Certification

8.	The following information applies to Federal Grants only and is identified in accordance with 2 CFR 200.331 (a) (1):	
Federal Award Identification Number(s) (FAIN):		
Federal Award Date to Department:		
Total Federal Funds Obligated by this Agreement:		
Federal Awarding Agency:		
Award R&D?	<input type="checkbox"/> Yes <input type="checkbox"/> N/A	

IN WITNESS WHEREOF, this Agreement shall be effective on the date indicated by the Agreement Begin Date unless another date is specified in the grant documents.

Northern Palm Beach County Improvement District

GRANTEE

By _____
(Authorized Signature) Date Signed

Katie Roundtree, Grant Manager

Print Name and Title of Person Signing

State of Florida Department of Environmental Protection

DEPARTMENT

By _____
 Secretary or Designee Date Signed

Alex Reed, Director of the Office of Resilience and Coastal Protection

Print Name and Title of Person Signing

Additional signatures attached on separate page.

ORCP Additional Signatures

DEP Grant Manager, Christina Ramazzotto

DEP QC Reviewer, Hanna Tillotson

Grantee may add additional signatures below, if needed.

**STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
STANDARD TERMS AND CONDITIONS
APPLICABLE TO GRANT AGREEMENTS**

ATTACHMENT 1

1. Entire Agreement.

This Grant Agreement, including any Attachments and Exhibits referred to herein and/or attached hereto (Agreement), constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior agreements, whether written or oral, with respect to such subject matter. Any terms and conditions included on Grantee's forms or invoices shall be null and void.

2. Grant Administration.

- a. Order of Precedence. If there are conflicting provisions among the documents that make up the Agreement, the order of precedence for interpretation of the Agreement is as follows:
 - i. Standard Grant Agreement
 - ii. Attachments other than Attachment 1, in numerical order as designated in the Standard Grant Agreement
 - iii. Attachment 1, Standard Terms and Conditions
 - iv. The Exhibits in the order designated in the Standard Grant Agreement
- b. All approvals, written or verbal, and other written communication among the parties, including all notices, shall be obtained by or sent to the parties' Grant Managers. All written communication shall be by electronic mail, U.S. Mail, a courier delivery service, or delivered in person. Notices shall be considered delivered when reflected by an electronic mail read receipt, a courier service delivery receipt, other mail service delivery receipt, or when receipt is acknowledged by recipient. If the notice is delivered in multiple ways, the notice will be considered delivered at the earliest delivery time.
- c. If a different Grant Manager is designated by either party after execution of this Agreement, notice of the name and contact information of the new Grant Manager will be submitted in writing to the other party and maintained in the respective parties' records. A change of Grant Manager does not require a formal amendment or change order to the Agreement.
- d. This Agreement may be amended, through a formal amendment or a change order, only by a written agreement between both parties. A formal amendment to this Agreement is required for changes which cause any of the following:
 - (1) an increase or decrease in the Agreement funding amount;
 - (2) a change in Grantee's match requirements;
 - (3) a change in the expiration date of the Agreement; and/or
 - (4) changes to the cumulative amount of funding transfers between approved budget categories, as defined in Attachment 3, Grant Work Plan, that exceeds or is expected to exceed twenty percent (20%) of the total budget as last approved by Department.A change order to this Agreement may be used when:
 - (1) task timelines within the current authorized Agreement period change;
 - (2) the cumulative transfer of funds between approved budget categories, as defined in Attachment 3, Grant Work Plan, are less than twenty percent (20%) of the total budget as last approved by Department;
 - (3) changing the current funding source as stated in the Standard Grant Agreement; and/or
 - (4) fund transfers between budget categories for the purposes of meeting match requirements.This Agreement may be amended to provide for additional services if additional funding is made available by the Legislature.
- e. All days in this Agreement are calendar days unless otherwise specified.

3. Agreement Duration.

The term of the Agreement shall begin and end on the dates indicated in the Standard Grant Agreement, unless extended or terminated earlier in accordance with the applicable terms and conditions. The Grantee shall be eligible for reimbursement for work performed on or after the date of execution through the expiration date of this Agreement, unless otherwise specified in Attachment 2, Special Terms and Conditions. However, work performed prior to the execution of this Agreement may be reimbursable or used for match purposes if permitted by the Special Terms and Conditions.

4. Deliverables.

The Grantee agrees to render the services or other units of deliverables as set forth in Attachment 3, Grant Work Plan. The services or other units of deliverables shall be delivered in accordance with the schedule and at the pricing outlined in the Grant Work Plan. Deliverables may be comprised of activities that must be completed prior to Department making payment on that deliverable. The Grantee agrees to perform in accordance with the terms and conditions set forth in this Agreement and all attachments and exhibits incorporated by the Standard Grant Agreement.

5. Performance Measures.

The Grantee warrants that: (1) the services will be performed by qualified personnel; (2) the services will be of the kind and quality described in the Grant Work Plan; (3) the services will be performed in a professional and workmanlike manner in accordance with industry standards and practices; (4) the services shall not and do not knowingly infringe upon the intellectual property rights, or any other proprietary rights, of any third party; and (5) its employees, subcontractors, and/or subgrantees shall comply with any security and safety requirements and processes, if provided by Department, for work done at the Project Location(s). The Department reserves the right to investigate or inspect at any time to determine whether the services or qualifications offered by Grantee meet the Agreement requirements. Notwithstanding any provisions herein to the contrary, written acceptance of a particular deliverable does not foreclose Department's remedies in the event deficiencies in the deliverable cannot be readily measured at the time of delivery.

6. Acceptance of Deliverables.

- a. Acceptance Process. All deliverables must be received and accepted in writing by Department's Grant Manager before payment. The Grantee shall work diligently to correct all deficiencies in the deliverable that remain outstanding, within a reasonable time at Grantee's expense. If Department's Grant Manager does not accept the deliverables within 30 days of receipt, they will be deemed rejected.
- b. Rejection of Deliverables. The Department reserves the right to reject deliverables, as outlined in the Grant Work Plan, as incomplete, inadequate, or unacceptable due, in whole or in part, to Grantee's lack of satisfactory performance under the terms of this Agreement. The Grantee's efforts to correct the rejected deliverables will be at Grantee's sole expense. Failure to fulfill the applicable technical requirements or complete all tasks or activities in accordance with the Grant Work Plan will result in rejection of the deliverable and the associated invoice. Payment for the rejected deliverable will not be issued unless the rejected deliverable is made acceptable to Department in accordance with the Agreement requirements. The Department, at its option, may allow additional time within which Grantee may remedy the objections noted by Department. The Grantee's failure to make adequate or acceptable deliverables after a reasonable opportunity to do so shall constitute an event of default.

7. Financial Consequences for Nonperformance.

- a. Withholding Payment. In addition to the specific consequences explained in the Grant Work Plan and/or Special Terms and Conditions, the State of Florida (State) reserves the right to withhold payment when the Grantee has failed to perform/comply with provisions of this Agreement. None of the financial consequences for nonperformance in this Agreement as more fully described in the Grant Work Plan shall be considered penalties.
- b. Invoice reduction
If Grantee does not meet a deadline for any deliverable, the Department will reduce the invoice by 1% for each day the deadline is missed, unless an extension is approved in writing by the Department.
- c. Corrective Action Plan. If Grantee fails to correct all the deficiencies in a rejected deliverable within the specified timeframe, Department may, in its sole discretion, request that a proposed Corrective Action Plan (CAP) be submitted by Grantee to Department. The Department requests that Grantee specify the outstanding deficiencies in the CAP. All CAPs must be able to be implemented and performed in no more than sixty (60) calendar days.
 - i. The Grantee shall submit a CAP within ten (10) days of the date of the written request from Department. The CAP shall be sent to the Department's Grant Manager for review and approval. Within ten (10) days of receipt of a CAP, Department shall notify Grantee in writing whether the CAP proposed has been accepted. If the CAP is not accepted, Grantee shall have ten (10) days from receipt of Department letter rejecting the proposal to submit a revised proposed CAP. Failure to obtain Department approval of a CAP as specified above may result in Department's termination of this Agreement for cause as authorized in this Agreement.
 - ii. Upon Department's notice of acceptance of a proposed CAP, Grantee shall have ten (10) days to commence implementation of the accepted plan. Acceptance of the proposed CAP by Department does not relieve Grantee of any of its obligations under the Agreement. In the event the CAP fails to correct or eliminate performance deficiencies by Grantee, Department shall retain the right to

require additional or further remedial steps, or to terminate this Agreement for failure to perform. No actions approved by Department or steps taken by Grantee shall preclude Department from subsequently asserting any deficiencies in performance. The Grantee shall continue to implement the CAP until all deficiencies are corrected. Reports on the progress of the CAP will be made to Department as requested by Department's Grant Manager.

- iii. Failure to respond to a Department request for a CAP or failure to correct a deficiency in the performance of the Agreement as specified by Department may result in termination of the Agreement.

8. Payment.

- a. Payment Process. Subject to the terms and conditions established by the Agreement, the pricing per deliverable established by the Grant Work Plan, and the billing procedures established by Department, Department agrees to pay Grantee for services rendered in accordance with section 215.422, Florida Statutes (F.S.).
- b. Taxes. The Department is exempted from payment of State sales, use taxes and Federal excise taxes. The Grantee, however, shall not be exempted from paying any taxes that it is subject to, including State sales and use taxes, or for payment by Grantee to suppliers for taxes on materials used to fulfill its contractual obligations with Department. The Grantee shall not use Department's exemption number in securing such materials. The Grantee shall be responsible and liable for the payment of all its FICA/Social Security and other taxes resulting from this Agreement.
- c. Maximum Amount of Agreement. The maximum amount of compensation under this Agreement, without an amendment, is described in the Standard Grant Agreement. Any additional funds necessary for the completion of this Project are the responsibility of Grantee.
- d. Reimbursement for Costs. The Grantee shall be paid on a cost reimbursement basis for all eligible Project costs upon the completion, submittal, and approval of each deliverable identified in the Grant Work Plan. Reimbursement shall be requested on Exhibit C, Payment Request Summary Form. To be eligible for reimbursement, costs must be in compliance with laws, rules, and regulations applicable to expenditures of State funds, including, but not limited to, the Reference Guide for State Expenditures, which can be accessed at the following web address: <https://www.myfloridacfo.com/docs-sf/accounting-and-auditing-libraries/state-agencies/reference-guide-for-state-expenditures.pdf>.
- e. Rural Communities and Rural Areas of Opportunity. If Grantee is a county or municipality that qualifies as a "rural community" or "rural area of opportunity" (RAO) as defined in subsection 288.0656(2), F.S., such Grantee may request from the Department that all invoice payments (i.e., cost reimbursement) under this Agreement be directed to the relevant county or municipality or to the RAO itself. The Department will agree to Grantee's request if:
 - i. Grantee demonstrates that it is a county or municipality that qualifies as a "rural community" or "rural area of opportunity" under subsection 288.0656(2), F.S.;
 - ii. Grantee demonstrates current financial hardship using one (1) or more of the "economic distress" factors defined in subsection 288.0656(2)(c), F.S.;
 - iii. Grantee's performance has been verified by the Department, which has determined that Grantee is eligible for cost reimbursement and that Grantee's performance has been completed in accordance with this Agreement's terms and conditions; and
 - iv. Applicable federal and state law(s), rule(s) and regulation(s) allow for such payments.This subsection may not be construed to alter or limit any other applicable provisions of federal or state law, rule, or regulation. A current list of Florida's designated RAOs can be accessed at the following web address: <https://floridajobs.org/community-planning-and-development/rural-community-programs/rural-areas-of-opportunity>.
- f. Invoice Detail. All charges for services rendered or for reimbursement of expenses authorized by Department pursuant to the Grant Work Plan shall be submitted to Department in sufficient detail for a proper pre-audit and post-audit to be performed. The Grantee shall only invoice Department for deliverables that are completed in accordance with the Grant Work Plan.
- g. State Funds Documentation. Pursuant to section 216.1366, F.S., if Contractor meets the definition of a non-profit organization under section 215.97(2)(m), F.S., Contractor must provide the Department with documentation that indicates the amount of state funds:
 - i. Allocated to be used during the full term of the contract or agreement for remuneration to any member of the board of directors or an officer of Contractor.
 - ii. Allocated under each payment by the public agency to be used for remuneration of any member of the board of directors or an officer of the Contractor.

The documentation must indicate the amounts and recipients of the remuneration. Such information must be posted on the State's the contract tracking system and maintained pursuant to section 215.985, F.S., and must be posted on the Contractor's website, if Contractor maintains a website.

- h. Interim Payments. Interim payments may be made by Department, at its discretion, if the completion of deliverables to date have first been accepted in writing by Department's Grant Manager.
- i. Final Payment Request. A final payment request should be submitted to Department no later than sixty (60) days following the expiration date of the Agreement to ensure the availability of funds for payment. However, all work performed pursuant to the Grant Work Plan must be performed on or before the expiration date of the Agreement.
- j. Annual Appropriation Contingency. The State's performance and obligation to pay under this Agreement is contingent upon an annual appropriation by the Legislature. This Agreement is not a commitment of future appropriations. Authorization for continuation and completion of work and any associated payments may be rescinded, with proper notice, at the discretion of Department if the Legislature reduces or eliminates appropriations.
- k. Interest Rates. All interest rates charged under the Agreement shall be calculated on the prevailing rate used by the State Board of Administration. To obtain the applicable interest rate, please refer to: <https://www.myfloridacfo.com/division/aa/local-governments/judgement-interest-rates>.
- l. Refund of Payments to the Department. Any balance of unobligated funds that have been advanced or paid must be refunded to Department. Any funds paid in excess of the amount to which Grantee or subgrantee is entitled under the terms of the Agreement must be refunded to Department. If this Agreement is funded with federal funds and the Department is required to refund the federal government, the Grantee shall refund the Department its share of those funds.

9. Documentation Required for Cost Reimbursement Grant Agreements and Match.

If Cost Reimbursement or Match is authorized in Attachment 2, Special Terms and Conditions, the following conditions apply. Supporting documentation must be provided to substantiate cost reimbursement or match requirements for the following budget categories:

- a. Salary/Wages. Grantee shall list personnel involved, position classification, direct salary rates, and hours spent on the Project in accordance with Attachment 3, Grant Work Plan in their documentation for reimbursement or match requirements.
- b. Overhead/Indirect/General and Administrative Costs. If Grantee is being reimbursed for or claiming match for multipliers, all multipliers used (i.e., fringe benefits, overhead, indirect, and/or general and administrative rates) shall be supported by audit. If Department determines that multipliers charged by Grantee exceeded the rates supported by audit, Grantee shall be required to reimburse such funds to Department within thirty (30) days of written notification. Interest shall be charged on the excessive rate.
- c. Contractual Costs (Subcontractors). Match or reimbursement requests for payments to subcontractors must be substantiated by copies of invoices with backup documentation identical to that required from Grantee. Subcontracts which involve payments for direct salaries shall clearly identify the personnel involved, salary rate per hour, and hours spent on the Project. All eligible multipliers used (i.e., fringe benefits, overhead, indirect, and/or general and administrative rates) shall be supported by audit. If Department determines that multipliers charged by any subcontractor exceeded the rates supported by audit, Grantee shall be required to reimburse such funds to Department within thirty (30) days of written notification. Interest shall be charged on the excessive rate. Nonconsumable and/or nonexpendable personal property or equipment costing \$5,000 or more purchased for the Project under a subcontract is subject to the requirements set forth in chapters 273 and/or 274, F.S., and Chapter 69I-72, Florida Administrative Code (F.A.C.) and/or Chapter 69I-73, F.A.C., as applicable. The Grantee shall be responsible for maintaining appropriate property records for any subcontracts that include the purchase of equipment as part of the delivery of services. The Grantee shall comply with this requirement and ensure its subcontracts issued under this Agreement, if any, impose this requirement, in writing, on its subcontractors.
 - i. For fixed-price (vendor) subcontracts, the following provisions shall apply: The Grantee may award, on a competitive basis, fixed-price subcontracts to consultants/contractors in performing the work described in Attachment 3, Grant Work Plan. Invoices submitted to Department for fixed-price subcontracted activities shall be supported with a copy of the subcontractor's invoice and a copy of the tabulation form for the competitive procurement process (e.g., Invitation to Bid, Request for Proposals, or other similar competitive procurement document) resulting in the fixed-price subcontract. The Grantee may request approval from Department to award a fixed-price subcontract resulting from procurement methods other than those identified above. In this instance, Grantee shall request the advance written approval from Department's Grant Manager of the fixed price

Attachment 1

negotiated by Grantee. The letter of request shall be supported by a detailed budget and Scope of Services to be performed by the subcontractor. Upon receipt of Department Grant Manager's approval of the fixed-price amount, Grantee may proceed in finalizing the fixed-price subcontract.

- ii. If the procurement is subject to the Consultant's Competitive Negotiation Act under section 287.055, F.S. or the Brooks Act, Grantee must provide documentation clearly evidencing it has complied with the statutory or federal requirements.
- d. Travel. All requests for match or reimbursement of travel expenses shall be in accordance with section 112.061, F.S.
- e. Direct Purchase Equipment. For the purposes of this Agreement, Equipment is defined as capital outlay costing \$5,000 or more. Match or reimbursement for Grantee's direct purchase of equipment is subject to specific approval of Department, and does not include any equipment purchased under the delivery of services to be completed by a subcontractor. Include copies of invoices or receipts to document purchases, and a properly completed Exhibit B, Property Reporting Form.
- f. Rental/Lease of Equipment. Match or reimbursement requests for rental/lease of equipment must include copies of invoices or receipts to document charges.
- g. Miscellaneous/Other Expenses. If miscellaneous or other expenses, such as materials, supplies, non-excluded phone expenses, reproduction, or mailing, are reimbursable or available for match or reimbursement under the terms of this Agreement, the documentation supporting these expenses must be itemized and include copies of receipts or invoices. Additionally, independent of Grantee's contract obligations to its subcontractor, Department shall not reimburse any of the following types of charges: cell phone usage; attorney's fees or court costs; civil or administrative penalties; or handling fees, such as set percent overages associated with purchasing supplies or equipment.
- h. Land Acquisition. Reimbursement for the costs associated with acquiring interest and/or rights to real property (including access rights through ingress/egress easements, leases, license agreements, or other site access agreements; and/or obtaining record title ownership of real property through purchase) must be supported by the following, as applicable: Copies of Property Appraisals, Environmental Site Assessments, Surveys and Legal Descriptions, Boundary Maps, Acreage Certification, Title Search Reports, Title Insurance, Closing Statements/Documents, Deeds, Leases, Easements, License Agreements, or other legal instrument documenting acquired property interest and/or rights. If land acquisition costs are used to meet match requirements, Grantee agrees that those funds shall not be used as match for any other Agreement supported by State or Federal funds.

10. Status Reports.

The Grantee shall submit status reports quarterly, unless otherwise specified in the Attachments, on Exhibit A, Progress Report Form, to Department's Grant Manager describing the work performed during the reporting period, problems encountered, problem resolutions, scheduled updates, and proposed work for the next reporting period. Quarterly status reports are due no later than twenty (20) days following the completion of the quarterly reporting period. For the purposes of this reporting requirement, the quarterly reporting periods end on March 31, June 30, September 30 and December 31. The Department will review the required reports submitted by Grantee within thirty (30) days.

11. Retainage.

The following provisions apply if Department withholds retainage under this Agreement:

- a. The Department reserves the right to establish the amount and application of retainage on the work performed under this Agreement up to the maximum percentage described in Attachment 2, Special Terms and Conditions. Retainage may be withheld from each payment to Grantee pending satisfactory completion of work and approval of all deliverables.
- b. If Grantee fails to perform the requested work or fails to perform the work in a satisfactory manner, Grantee shall forfeit its right to payment of the retainage associated with the work. Failure to perform includes, but is not limited to, failure to submit the required deliverables or failure to provide adequate documentation that the work was actually performed. The Department shall provide written notification to Grantee of the failure to perform that shall result in retainage forfeiture. If the Grantee does not correct the failure to perform within the timeframe stated in Department's notice, the retainage will be forfeited to Department.
- c. No retainage shall be released or paid for incomplete work while this Agreement is suspended.
- d. Except as otherwise provided above, Grantee shall be paid the retainage associated with the work, provided Grantee has completed the work and submits an invoice for retainage held in accordance with the invoicing procedures under this Agreement.

12. Insurance.

- a. Insurance Requirements for Sub-Grantees and/or Subcontractors. The Grantee shall require its sub-grantees and/or subcontractors, if any, to maintain insurance coverage of such types and with such terms and limits as described in this Agreement. The Grantee shall require all its sub-grantees and/or subcontractors, if any, to make compliance with the insurance requirements of this Agreement a condition of all contracts that are related to this Agreement. Sub-grantees and/or subcontractors must provide proof of insurance upon request.
- b. Deductibles. The Department shall be exempt from, and in no way liable for, any sums of money representing a deductible in any insurance policy. The payment of such deductible shall be the sole responsibility of the Grantee providing such insurance.
- c. Proof of Insurance. Upon execution of this Agreement, Grantee shall provide Department documentation demonstrating the existence and amount for each type of applicable insurance coverage *prior to* performance of any work under this Agreement. Upon receipt of written request from Department, Grantee shall furnish Department with proof of applicable insurance coverage by standard form certificates of insurance, a self-insured authorization, or other certification of self-insurance.
- d. Duty to Maintain Coverage. In the event that any applicable coverage is cancelled by the insurer for any reason, or if Grantee cannot get adequate coverage, Grantee shall immediately notify Department of such cancellation and shall obtain adequate replacement coverage conforming to the requirements herein and provide proof of such replacement coverage within ten (10) days after the cancellation of coverage.
- e. Insurance Trust. If the Grantee's insurance is provided through an insurance trust, the Grantee shall instead add the Department of Environmental Protection, its employees, and officers as an additional covered party everywhere the Agreement requires them to be added as an additional insured.

13. Termination.

- a. Termination for Convenience. When it is in the State's best interest, Department may, at its sole discretion, terminate the Agreement in whole or in part by giving 30 days' written notice to Grantee. The Department shall notify Grantee of the termination for convenience with instructions as to the effective date of termination or the specific stage of work at which the Agreement is to be terminated. The Grantee must submit all invoices for work to be paid under this Agreement within thirty (30) days of the effective date of termination. The Department shall not pay any invoices received after thirty (30) days of the effective date of termination.
- b. Termination for Cause. The Department may terminate this Agreement if any of the events of default described in the Events of Default provisions below occur or in the event that Grantee fails to fulfill any of its other obligations under this Agreement. If, after termination, it is determined that Grantee was not in default, or that the default was excusable, the rights and obligations of the parties shall be the same as if the termination had been issued for the convenience of Department. The rights and remedies of Department in this clause are in addition to any other rights and remedies provided by law or under this Agreement.
- c. Grantee Obligations upon Notice of Termination. After receipt of a notice of termination or partial termination unless as otherwise directed by Department, Grantee shall not furnish any service or deliverable on the date, and to the extent specified, in the notice. However, Grantee shall continue work on any portion of the Agreement not terminated. If the Agreement is terminated before performance is completed, Grantee shall be paid only for that work satisfactorily performed for which costs can be substantiated. The Grantee shall not be entitled to recover any cancellation charges or lost profits.
- d. Continuation of Prepaid Services. If Department has paid for any services prior to the expiration, cancellation, or termination of the Agreement, Grantee shall continue to provide Department with those services for which it has already been paid or, at Department's discretion, Grantee shall provide a refund for services that have been paid for but not rendered.
- e. Transition of Services Upon Termination, Expiration, or Cancellation of the Agreement. If services provided under the Agreement are being transitioned to another provider(s), Grantee shall assist in the smooth transition of Agreement services to the subsequent provider(s). This requirement is at a minimum an affirmative obligation to cooperate with the new provider(s), however additional requirements may be outlined in the Grant Work Plan. The Grantee shall not perform any services after Agreement expiration or termination, except as necessary to complete the transition or continued portion of the Agreement, if any.

14. Notice of Default.

If Grantee defaults in the performance of any covenant or obligation contained in the Agreement, including, any of the events of default, Department shall provide notice to Grantee and an opportunity to cure that is reasonable under the circumstances. This notice shall state the nature of the failure to perform and provide a time certain for correcting the failure. The notice will also provide that, should the Grantee fail to perform within the time provided, Grantee will be found in default, and Department may terminate the Agreement effective as of the date of receipt of the default notice.

15. Events of Default.

Provided such failure is not the fault of Department or outside the reasonable control of Grantee, the following non-exclusive list of events, acts, or omissions, shall constitute events of default:

- a. The commitment of any material breach of this Agreement by Grantee, including failure to timely deliver a material deliverable, failure to perform the minimal level of services required for a deliverable, discontinuance of the performance of the work, failure to resume work that has been discontinued within a reasonable time after notice to do so, or abandonment of the Agreement;
- b. The commitment of any material misrepresentation or omission in any materials, or discovery by the Department of such, made by the Grantee in this Agreement or in its application for funding;
- c. Failure to submit any of the reports required by this Agreement or having submitted any report with incorrect, incomplete, or insufficient information;
- d. Failure to honor any term of the Agreement;
- e. Failure to abide by any statutory, regulatory, or licensing requirement, including an entry of an order revoking the certificate of authority granted to the Grantee by a state or other licensing authority;
- f. Failure to pay any and all entities, individuals, and furnishing labor or materials, or failure to make payment to any other entities as required by this Agreement;
- g. Employment of an unauthorized alien in the performance of the work, in violation of Section 274 (A) of the Immigration and Nationality Act;
- h. Failure to maintain the insurance required by this Agreement;
- i. One or more of the following circumstances, uncorrected for more than thirty (30) days unless, within the specified 30-day period, Grantee (including its receiver or trustee in bankruptcy) provides to Department adequate assurances, reasonably acceptable to Department, of its continuing ability and willingness to fulfill its obligations under the Agreement:
 - i. Entry of an order for relief under Title 11 of the United States Code;
 - ii. The making by Grantee of a general assignment for the benefit of creditors;
 - iii. The appointment of a general receiver or trustee in bankruptcy of Grantee's business or property; and/or
 - iv. An action by Grantee under any state insolvency or similar law for the purpose of its bankruptcy, reorganization, or liquidation.

16. Suspension of Work.

The Department may, in its sole discretion, suspend any or all activities under the Agreement, at any time, when it is in the best interest of the State to do so. The Department shall provide Grantee written notice outlining the particulars of suspension. Examples of reasons for suspension include, but are not limited to, budgetary constraints, declaration of emergency, or other such circumstances. After receiving a suspension notice, Grantee shall comply with the notice. Within 90 days, or any longer period agreed to by the parties, Department shall either: (1) issue a notice authorizing resumption of work, at which time activity shall resume; or (2) terminate the Agreement. If the Agreement is terminated after 30 days of suspension, the notice of suspension shall be deemed to satisfy the thirty (30) days' notice required for a notice of termination for convenience. Suspension of work shall not entitle Grantee to any additional compensation.

17. Force Majeure.

The Grantee shall not be responsible for delay resulting from its failure to perform if neither the fault nor the negligence of Grantee or its employees or agents contributed to the delay and the delay is due directly to acts of God, wars, acts of public enemies, strikes, fires, floods, or other similar cause wholly beyond Grantee's control, or for any of the foregoing that affect subcontractors or suppliers if no alternate source of supply is available to Grantee. In case of any delay Grantee believes is excusable, Grantee shall notify Department in writing of the delay or potential delay and describe the cause of the delay either (1) within ten days after the cause that creates or will create the delay first arose, if Grantee could reasonably foresee that a delay could occur as a result; or (2) if delay is not reasonably foreseeable, within five days after the date Grantee first had reason to believe that a delay could result. **THE FOREGOING SHALL CONSTITUTE THE GRANTEE'S SOLE REMEDY OR EXCUSE WITH RESPECT TO DELAY.** Providing notice in strict accordance with this paragraph is a condition precedent to such remedy. No claim for damages, other than for an extension of time, shall be asserted against Department. The Grantee shall not be entitled to an increase in the Agreement price or payment of any kind from Department for direct, indirect, consequential, impact or other costs, expenses or damages, including but not limited to costs of acceleration or inefficiency, arising because of delay, disruption, interference, or hindrance from any cause whatsoever. If performance is suspended or delayed, in whole or in part, due to any of the causes described in this paragraph, after the causes have ceased to exist Grantee shall perform at no increased cost, unless Department determines, in its sole

discretion, that the delay will significantly impair the value of the Agreement to Department, in which case Department may: (1) accept allocated performance or deliveries from Grantee, provided that Grantee grants preferential treatment to Department with respect to products subjected to allocation; (2) contract with other sources (without recourse to and by Grantee for the related costs and expenses) to replace all or part of the products or services that are the subject of the delay, which purchases may be deducted from the Agreement quantity; or (3) terminate Agreement in whole or in part.

18. Indemnification.

- a. The Grantee shall be fully liable for the actions of its agents, employees, partners, or subcontractors and shall fully indemnify, defend, and hold harmless Department and its officers, agents, and employees, from suits, actions, damages, and costs of every name and description arising from or relating to:
 - i. personal injury and damage to real or personal tangible property alleged to be caused in whole or in part by Grantee, its agents, employees, partners, or subcontractors; provided, however, that Grantee shall not indemnify for that portion of any loss or damages proximately caused by the negligent act or omission of Department;
 - ii. the Grantee's breach of this Agreement or the negligent acts or omissions of Grantee.
- b. The Grantee's obligations under the preceding paragraph with respect to any legal action are contingent upon Department giving Grantee: (1) written notice of any action or threatened action; (2) the opportunity to take over and settle or defend any such action at Grantee's sole expense; and (3) assistance in defending the action at Grantee's sole expense. The Grantee shall not be liable for any cost, expense, or compromise incurred or made by Department in any legal action without Grantee's prior written consent, which shall not be unreasonably withheld.
- c. Notwithstanding sections a. and b. above, the following is the sole indemnification provision that applies to Grantees that are governmental entities: Each party hereto agrees that it shall be solely responsible for the negligent or wrongful acts of its employees and agents. However, nothing contained herein shall constitute a waiver by either party of its sovereign immunity or the provisions of section 768.28, F.S. Further, nothing herein shall be construed as consent by a state agency or subdivision of the State to be sued by third parties in any matter arising out of any contract or this Agreement.
- d. No provision in this Agreement shall require Department to hold harmless or indemnify Grantee, insure or assume liability for Grantee's negligence, waive Department's sovereign immunity under the laws of Florida, or otherwise impose liability on Department for which it would not otherwise be responsible. Any provision, implication or suggestion to the contrary is null and void.

19. Limitation of Liability.

The Department's liability for any claim arising from this Agreement is limited to compensatory damages in an amount no greater than the sum of the unpaid balance of compensation due for goods or services rendered pursuant to and in compliance with the terms of the Agreement. Such liability is further limited to a cap of \$100,000.

20. Remedies.

Nothing in this Agreement shall be construed to make Grantee liable for force majeure events. Nothing in this Agreement, including financial consequences for nonperformance, shall limit Department's right to pursue its remedies for other types of damages under the Agreement, at law or in equity. The Department may, in addition to other remedies available to it, at law or in equity and upon notice to Grantee, retain such monies from amounts due Grantee as may be necessary to satisfy any claim for damages, penalties, costs and the like asserted by or against it.

21. Waiver.

The delay or failure by Department to exercise or enforce any of its rights under this Agreement shall not constitute or be deemed a waiver of Department's right thereafter to enforce those rights, nor shall any single or partial exercise of any such right preclude any other or further exercise thereof or the exercise of any other right.

22. Statutory Notices Relating to Unauthorized Employment and Subcontracts.

- a. The Department shall consider the employment by any Grantee of unauthorized aliens a violation of Section 274A(e) of the Immigration and Nationality Act. If Grantee/subcontractor knowingly employs unauthorized aliens, such violation shall be cause for unilateral cancellation of this Agreement. The Grantee shall be responsible for including this provision in all subcontracts with private organizations issued as a result of this Agreement.
- b. Pursuant to sections 287.133, 287.134, and 287.137 F.S., the following restrictions apply to persons placed on the convicted vendor list, discriminatory vendor list, or the antitrust violator vendor list:
 - i. Public Entity Crime. A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may

not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a Grantee, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in section 287.017, F.S., for CATEGORY TWO for a period of 36 months following the date of being placed on the convicted vendor list.

- ii. Discriminatory Vendors. An entity or affiliate who has been placed on the discriminatory vendor list may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity.
- iii. Antitrust Violator Vendors. A person or an affiliate who has been placed on the antitrust violator vendor list following a conviction or being held civilly liable for an antitrust violation may not submit a bid, proposal, or reply on any contract to provide any good or services to a public entity; may not submit a bid, proposal, or reply on any contract with a public entity for the construction or repair of a public building or public work; may not submit a bid, proposal, or reply on leases of real property to a public entity; may not be awarded or perform work as a Grantee, supplier, subcontractor, or consultant under a contract with a public entity; and may not transact new business with a public entity.
- iv. Notification. The Grantee shall notify Department if it or any of its suppliers, subcontractors, or consultants have been placed on the convicted vendor list, the discriminatory vendor list, or antitrust violator vendor list during the life of the Agreement. The Florida Department of Management Services is responsible for maintaining the discriminatory vendor list and the antitrust violator vendor list and posts the list on its website. Questions regarding the discriminatory vendor list or antitrust violator vendor list may be directed to the Florida Department of Management Services, Office of Supplier Diversity, at (850) 487-0915.

23. Compliance with Federal, State and Local Laws.

- a. The Grantee and all its agents shall comply with all federal, state and local regulations, including, but not limited to, nondiscrimination, wages, social security, workers' compensation, licenses, and registration requirements. The Grantee shall include this provision in all subcontracts issued as a result of this Agreement.
- b. No person, on the grounds of race, creed, color, religion, national origin, age, gender, or disability, shall be excluded from participation in; be denied the proceeds or benefits of; or be otherwise subjected to discrimination in performance of this Agreement.
- c. This Agreement shall be governed by and construed in accordance with the laws of the State of Florida.
- d. Any dispute concerning performance of the Agreement shall be processed as described herein. Jurisdiction for any damages arising under the terms of the Agreement will be in the courts of the State, and venue will be in the Second Judicial Circuit, in and for Leon County. Except as otherwise provided by law, the parties agree to be responsible for their own attorney fees incurred in connection with disputes arising under the terms of this Agreement.

24. Build America, Buy America Act (BABA) - Infrastructure Projects with Federal Funding.

This provision does not apply to Agreements that are wholly funded by Coronavirus State and Local Fiscal Recovery Funds under the American Rescue Plan Act. Also, this provision does not apply where there is a valid waiver in place. However, the provision may apply to funds expended before the waiver or after expiration of the waiver.

If applicable, Recipients or Subrecipients of an award of Federal financial assistance from a program for infrastructure are required to comply with the Build America, Buy America Act (BABA), including the following provisions:

- a. All iron and steel used in the project are produced in the United States--this means all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States;
- b. All manufactured products used in the project are produced in the United States--this means the manufactured product was manufactured in the United States; and the cost of the components of the manufactured product that are mined, produced, or manufactured in the United States is greater than 55 percent of the total cost of all components of the manufactured product, unless another standard for determining the minimum amount of domestic content of the manufactured product has been established under applicable law or regulation; and

- c. All construction materials are manufactured in the United States-this means that all manufacturing processes for the construction material occurred in the United States.

The Buy America preference only applies to articles, materials, and supplies that are consumed in, incorporated into, or affixed to an infrastructure project. As such, it does not apply to tools, equipment, and supplies, such as temporary scaffolding, brought to the construction site and removed at or before the completion of the infrastructure project. Nor does a Buy America preference apply to equipment and furnishings, such as movable chairs, desks, and portable computer equipment, that are used at or within the finished infrastructure project but are not an integral part of the structure or permanently affixed to the infrastructure project.

25. Investing in America

Grantees of an award for construction projects in whole or in part by the Bipartisan Infrastructure Law or the Inflation Reduction Act, including the following provision:

a. Signage Requirements

a. Investing in America Emblem: The recipient will ensure that a sign is placed at construction sites supported in whole or in part by this award displaying the official Investing in America emblem and must identify the project as a “project funded by President Biden’s Bipartisan Infrastructure Law” or “project funded by President Biden’s Inflation Reduction Act” as applicable. The sign must be placed at construction sites in an easily visible location that can be directly linked to the work taking place and must be maintained in good condition throughout the construction period.

The recipient will ensure compliance with the guidelines and design specifications provided by EPA for using the official Investing in America emblem available at:

<https://www.epa.gov/invest/investing-america-signage>.

b. Procuring Signs: Consistent with section 6002 of RCRA, 42 U.S.C. 6962, and 2 CFR 200.323, recipients are encouraged to use recycled or recovered materials when procuring signs. Signage costs are considered an allowable cost under this assistance agreement provided that the costs associated with signage are reasonable. Additionally, to increase public awareness of projects serving communities where English is not the predominant language, recipients are encouraged to translate the language on signs (excluding the official Investing in America emblem or EPA logo or seal) into the appropriate non-English language(s). The costs of such translation are allowable, provided the costs are reasonable.

26. Scrutinized Companies.

- a. Grantee certifies that it is not on the Scrutinized Companies that Boycott Israel List or engaged in a boycott of Israel. Pursuant to section 287.135, F.S., the Department may immediately terminate this Agreement at its sole option if the Grantee is found to have submitted a false certification; or if the Grantee is placed on the Scrutinized Companies that Boycott Israel List or is engaged in the boycott of Israel during the term of the Agreement.
- b. If this Agreement is for more than one million dollars, the Grantee certifies that it is also not on the Scrutinized Companies with Activities in Sudan, Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaged with business operations in Cuba or Syria as identified in section 287.135, F.S. Pursuant to section 287.135, F.S., the Department may immediately terminate this Agreement at its sole option if the Grantee is found to have submitted a false certification; or if the Grantee is placed on the Scrutinized Companies with Activities in Sudan List, or Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaged with business operations in Cuba or Syria during the term of the Agreement.
- c. As provided in subsection 287.135(8), F.S., if federal law ceases to authorize these contracting prohibitions, then they shall become inoperative.

27. Lobbying and Integrity.

The Grantee agrees that no funds received by it under this Agreement will be expended for the purpose of lobbying the Legislature or a State agency pursuant to section 216.347, F.S., except that pursuant to the requirements of section 287.058(6), F.S., during the term of any executed agreement between Grantee and the State, Grantee may lobby the executive or legislative branch concerning the scope of services, performance, term, or compensation regarding that agreement. The Grantee shall comply with sections 11.062 and 216.347, F.S.

28. Record Keeping.

The Grantee shall maintain books, records and documents directly pertinent to performance under this Agreement in accordance with United States generally accepted accounting principles (US GAAP) consistently applied. The Department, the State, or their authorized representatives shall have access to such records for audit purposes during

the term of this Agreement and for five (5) years following the completion date or termination of the Agreement. In the event that any work is subcontracted, Grantee shall similarly require each subcontractor to maintain and allow access to such records for audit purposes. Upon request of Department's Inspector General, or other authorized State official, Grantee shall provide any type of information the Inspector General deems relevant to Grantee's integrity or responsibility. Such information may include, but shall not be limited to, Grantee's business or financial records, documents, or files of any type or form that refer to or relate to Agreement. The Grantee shall retain such records for the longer of: (1) three years after the expiration of the Agreement; or (2) the period required by the General Records Schedules maintained by the Florida Department of State (available at: <http://dos.myflorida.com/library-archives/records-management/general-records-schedules/>).

29. Audits.

- a. **Inspector General.** The Grantee understands its duty, pursuant to section 20.055(5), F.S., to cooperate with the inspector general in any investigation, audit, inspection, review, or hearing. The Grantee will comply with this duty and ensure that its sub-grantees and/or subcontractors issued under this Agreement, if any, impose this requirement, in writing, on its sub-grantees and/or subcontractors, respectively.
- b. **Physical Access and Inspection.** Department personnel shall be given access to and may observe and inspect work being performed under this Agreement, with reasonable notice and during normal business hours, including by any of the following methods:
 - i. Grantee shall provide access to any location or facility on which Grantee is performing work, or storing or staging equipment, materials or documents;
 - ii. Grantee shall permit inspection of any facility, equipment, practices, or operations required in performance of any work pursuant to this Agreement; and,
 - iii. Grantee shall allow and facilitate sampling and monitoring of any substances, soils, materials or parameters at any location reasonable or necessary to assure compliance with any work or legal requirements pursuant to this Agreement.
- c. **Special Audit Requirements.** The Grantee shall comply with the applicable provisions contained in Attachment 5, Special Audit Requirements. Each amendment that authorizes a funding increase or decrease shall include an updated copy of Exhibit 1, to Attachment 5. If Department fails to provide an updated copy of Exhibit 1 to include in each amendment that authorizes a funding increase or decrease, Grantee shall request one from the Department's Grants Manager. The Grantee shall consider the type of financial assistance (federal and/or state) identified in Attachment 5, Exhibit 1 and determine whether the terms of Federal and/or Florida Single Audit Act Requirements may further apply to lower tier transactions that may be a result of this Agreement. For federal financial assistance, Grantee shall utilize the guidance provided under 2 CFR §200.331 for determining whether the relationship represents that of a subrecipient or vendor. For State financial assistance, Grantee shall utilize the form entitled "Checklist for Nonstate Organizations Recipient/Subrecipient vs Vendor Determination" (form number DFS-A2-NS) that can be found under the "Links/Forms" section appearing at the following website: <https://apps.fldfs.com/fsaa>.
- d. **Proof of Transactions.** In addition to documentation provided to support cost reimbursement as described herein, Department may periodically request additional proof of a transaction to evaluate the appropriateness of costs to the Agreement pursuant to State guidelines (including cost allocation guidelines) and federal, if applicable. Allowable costs and uniform administrative requirements for federal programs can be found under 2 CFR 200. The Department may also request a cost allocation plan in support of its multipliers (overhead, indirect, general administrative costs, and fringe benefits). The Grantee must provide the additional proof within thirty (30) days of such request.
- e. **No Commingling of Funds.** The accounting systems for all Grantees must ensure that these funds are not commingled with funds from other agencies. Funds from each agency must be accounted for separately. Grantees are prohibited from commingling funds on either a program-by-program or a project-by-project basis. Funds specifically budgeted and/or received for one project may not be used to support another project. Where a Grantee's, or subrecipient's, accounting system cannot comply with this requirement, Grantee, or subrecipient, shall establish a system to provide adequate fund accountability for each project it has been awarded.
 - i. If Department finds that these funds have been commingled, Department shall have the right to demand a refund, either in whole or in part, of the funds provided to Grantee under this Agreement for non-compliance with the material terms of this Agreement. The Grantee, upon such written notification from Department shall refund, and shall forthwith pay to Department, the amount of money demanded by Department. Interest on any refund shall be calculated based on the prevailing rate used by the State Board of Administration. Interest shall be calculated from the date(s) the

original payment(s) are received from Department by Grantee to the date repayment is made by Grantee to Department.

- ii. In the event that the Grantee recovers costs, incurred under this Agreement and reimbursed by Department, from another source(s), Grantee shall reimburse Department for all recovered funds originally provided under this Agreement and interest shall be charged for those recovered costs as calculated on from the date(s) the payment(s) are recovered by Grantee to the date repayment is made to Department.
- iii. Notwithstanding the requirements of this section, the above restrictions on commingling funds do not apply to agreements where payments are made purely on a cost reimbursement basis.

30. Conflict of Interest.

The Grantee covenants that it presently has no interest and shall not acquire any interest which would conflict in any manner or degree with the performance of services required.

31. Independent Contractor.

The Grantee is an independent contractor and is not an employee or agent of Department.

32. Subcontracting.

- a. Unless otherwise specified in the Special Terms and Conditions, all services contracted for are to be performed solely by Grantee.
- b. The Department may, for cause, require the replacement of any Grantee employee, subcontractor, or agent. For cause, includes, but is not limited to, technical or training qualifications, quality of work, change in security status, or non-compliance with an applicable Department policy or other requirement.
- c. The Department may, for cause, deny access to Department's secure information or any facility by any Grantee employee, subcontractor, or agent.
- d. The Department's actions under paragraphs b. or c. shall not relieve Grantee of its obligation to perform all work in compliance with the Agreement. The Grantee shall be responsible for the payment of all monies due under any subcontract. The Department shall not be liable to any subcontractor for any expenses or liabilities incurred under any subcontract and Grantee shall be solely liable to the subcontractor for all expenses and liabilities incurred under any subcontract.
- e. The Department will not deny Grantee's employees, subcontractors, or agents access to meetings within the Department's facilities, unless the basis of Department's denial is safety or security considerations.
- f. The Department supports diversity in its procurement program and requests that all subcontracting opportunities afforded by this Agreement embrace diversity enthusiastically. The award of subcontracts should reflect the full diversity of the citizens of the State. A list of minority-owned firms that could be offered subcontracting opportunities may be obtained by contacting the Office of Supplier Diversity at (850) 487-0915.
- g. The Grantee shall not be liable for any excess costs for a failure to perform, if the failure to perform is caused by the default of a subcontractor at any tier, and if the cause of the default is completely beyond the control of both Grantee and the subcontractor(s), and without the fault or negligence of either, unless the subcontracted products or services were obtainable from other sources in sufficient time for Grantee to meet the required delivery schedule.

33. Guarantee of Parent Company.

If Grantee is a subsidiary of another corporation or other business entity, Grantee asserts that its parent company will guarantee all of the obligations of Grantee for purposes of fulfilling the obligations of Agreement. In the event Grantee is sold during the period the Agreement is in effect, Grantee agrees that it will be a requirement of sale that the new parent company guarantee all of the obligations of Grantee.

34. Survival.

The respective obligations of the parties, which by their nature would continue beyond the termination or expiration of this Agreement, including without limitation, the obligations regarding confidentiality, proprietary interests, and public records, shall survive termination, cancellation, or expiration of this Agreement.

35. Third Parties.

The Department shall not be deemed to assume any liability for the acts, failures to act or negligence of Grantee, its agents, servants, and employees, nor shall Grantee disclaim its own negligence to Department or any third party. This Agreement does not and is not intended to confer any rights or remedies upon any person other than the parties. If Department consents to a subcontract, Grantee will specifically disclose that this Agreement does not create any third-party rights. Further, no third parties shall rely upon any of the rights and obligations created under this Agreement.

36. Severability.

If a court of competent jurisdiction deems any term or condition herein void or unenforceable, the other provisions are severable to that void provision, and shall remain in full force and effect.

37. Grantee's Employees, Subcontractors and Agents.

All Grantee employees, subcontractors, or agents performing work under the Agreement shall be properly trained technicians who meet or exceed any specified training qualifications. Upon request, Grantee shall furnish a copy of technical certification or other proof of qualification. All employees, subcontractors, or agents performing work under Agreement must comply with all security and administrative requirements of Department and shall comply with all controlling laws and regulations relevant to the services they are providing under the Agreement.

38. Assignment.

The Grantee shall not sell, assign, or transfer any of its rights, duties, or obligations under the Agreement, or under any purchase order issued pursuant to the Agreement, without the prior written consent of Department. In the event of any assignment, Grantee remains secondarily liable for performance of the Agreement, unless Department expressly waives such secondary liability. The Department may assign the Agreement with prior written notice to Grantee of its intent to do so.

39. Compensation Report.

If this Agreement is a sole-source, public-private agreement or if the Grantee, through this agreement with the State, annually receive 50% or more of their budget from the State or from a combination of State and Federal funds, the Grantee shall provide an annual report, including the most recent IRS Form 990, detailing the total compensation for the entities' executive leadership teams. Total compensation shall include salary, bonuses, cashed-in leave, cash equivalents, severance pay, retirement benefits, deferred compensation, real-property gifts, and any other payout. The Grantee must also inform the Department of any changes in total executive compensation between the annual reports. All compensation reports must indicate what percent of compensation comes directly from the State or Federal allocations to the Grantee.

40. Execution in Counterparts and Authority to Sign.

This Agreement, any amendments, and/or change orders related to the Agreement, may be executed in counterparts, each of which shall be an original and all of which shall constitute the same instrument. In accordance with the Electronic Signature Act of 1996, electronic signatures, including facsimile transmissions, may be used and shall have the same force and effect as a written signature. Each person signing this Agreement warrants that he or she is duly authorized to do so and to bind the respective party to the Agreement.

**STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
Special Terms and Conditions
AGREEMENT NO. 24SRP53**

ATTACHMENT 2

These Special Terms and Conditions shall be read together with general terms outlined in the Standard Terms and Conditions, Attachment 1. Where in conflict, these more specific terms shall apply.

1. Scope of Work.

The Project funded under this Agreement is Northern Palm Beach County Improvement District - Unit 5. The Project is defined in more detail in Attachment 3, Grant Work Plan.

2. Duration.

- a. Reimbursement Period. The reimbursement period for this Agreement is the same as the term of the Agreement.
- b. Extensions. There are extensions available for this Project.
- c. Service Periods. Additional service periods may be added in accordance with 2.a above and are contingent upon proper and satisfactory technical and administrative performance by the Grantee and the availability of funding.

3. Payment Provisions.

- a. Compensation. This is a cost reimbursement Agreement. The Grantee shall be compensated under this Agreement as described in Attachment 3.
- b. Invoicing. Invoicing will occur as indicated in Attachment 3.
- c. Advance Pay. Advance Pay is not authorized under this Agreement.

4. Cost Eligible for Reimbursement or Matching Requirements.

Reimbursement for costs or availability for costs to meet matching requirements shall be limited to the following budget categories, as defined in the Reference Guide for State Expenditures, as indicated:

<u>Reimbursement</u>	<u>Match</u>	<u>Category</u>
<input type="checkbox"/>	<input type="checkbox"/>	Salaries/Wages
		Overhead/Indirect/General and Administrative Costs:
<input type="checkbox"/>	<input type="checkbox"/>	a. Fringe Benefits, N/A.
<input type="checkbox"/>	<input type="checkbox"/>	b. Indirect Costs, N/A.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Contractual (Subcontractors)
<input type="checkbox"/>	<input type="checkbox"/>	Travel, in accordance with Section 112, F.S.
<input type="checkbox"/>	<input type="checkbox"/>	Equipment
<input type="checkbox"/>	<input type="checkbox"/>	Rental/Lease of Equipment
<input type="checkbox"/>	<input type="checkbox"/>	Miscellaneous/Other Expenses
<input type="checkbox"/>	<input type="checkbox"/>	Land Acquisition

5. Equipment Purchase.

No Equipment purchases shall be funded under this Agreement.

6. Land Acquisition.

There will be no Land Acquisitions funded under this Agreement.

7. Match Requirements

The Agreement requires at least a 50% match on the part of the Grantee. Therefore, the Grantee is responsible for providing \$1,470,000.00 through cash or third party in-kind towards the work funded under this Agreement. The Grantee may claim allowable project expenditures made on July 1, 2021 or after for purposes of meeting its match requirement as identified above.

Each payment request submitted shall document all matching funds and/or match efforts (i.e., in-kind services) provided during the period covered by each request. The final payment will not be processed until the match requirement has been met.

If, upon completion of this Project, actual Project costs are less than the total estimated Project costs, and there are no pending payment requests, the Grantee's required match may be reduced proportionately, as long as at least a 50% match of the actual total cost of the Project is provided by the Grantee and the reduced amount satisfies statutory and program requirements.

8. Insurance Requirements

Required Coverage. At all times during the Agreement the Grantee, at its sole expense, shall maintain insurance coverage of such types and with such terms and limits described below. The limits of coverage under each policy maintained by the Grantee shall not be interpreted as limiting the Grantee's liability and obligations under the Agreement. All insurance policies shall be through insurers licensed and authorized to issue policies in Florida, or alternatively, Grantee may provide coverage through a self-insurance program established and operating under the laws of Florida. Additional insurance requirements for this Agreement may be required elsewhere in this Agreement, however the minimum insurance requirements applicable to this Agreement are:

a. **Commercial General Liability Insurance.**

The Grantee shall provide adequate commercial general liability insurance coverage and hold such liability insurance at all times during the Agreement. The Department, its employees, and officers shall be named as an additional insured on any general liability policies. The minimum limits shall be \$250,000 for each occurrence and \$500,000 policy aggregate.

b. **Commercial Automobile Insurance.**

If the Grantee's duties include the use of a commercial vehicle, the Grantee shall maintain automobile liability, bodily injury, and property damage coverage. Insuring clauses for both bodily injury and property damage shall provide coverage on an occurrence basis. The Department, its employees, and officers shall be named as an additional insured on any automobile insurance policy. The minimum limits shall be as follows:

\$200,000/300,000	Automobile Liability for Company-Owned Vehicles, if applicable
\$200,000/300,000	Hired and Non-owned Automobile Liability Coverage

c. **Workers' Compensation and Employer's Liability Coverage.**

The Grantee shall provide workers' compensation, in accordance with Chapter 440, F.S. and employer liability coverage with minimum limits of \$100,000 per accident, \$100,000 per person, and \$500,000 policy aggregate. Such policies shall cover all employees engaged in any work under the Grant.

d. **Other Insurance.** None.

9. Quality Assurance Requirements.

There are no special Quality Assurance requirements under this Agreement.

10. Retainage.

Retainage is permitted under this Agreement. Retainage may be up to a maximum of 5% of the total amount of the Agreement.

11. Subcontracting.

The Grantee may subcontract work under this Agreement without the prior written consent of the Department's Grant Manager except for certain fixed-price subcontracts pursuant to this Agreement, which require prior approval. The Grantee shall submit a copy of the executed subcontract to the Department prior to submitting any invoices for subcontracted work. Regardless of any subcontract, the Grantee is ultimately responsible for all work to be performed under this Agreement.

12. State-owned Land.

The work will not be performed on State-owned land.

13. Office of Policy and Budget Reporting.

There are no special Office of Policy and Budget reporting requirements for this Agreement.

14. Common Carrier.

- a. Applicable to contracts with a common carrier – firm/person/corporation that as a regular business transports people or commodities from place to place. If applicable, Contractor must also fill out and return PUR 1808 before contract execution. If Contractor is a common carrier pursuant to section 908.111(1)(a), Florida Statutes, the Department will terminate this contract immediately if Contractor is found to be in violation of the law or the attestation in PUR 1808.

- b. Applicable to solicitations for a common carrier – Before contract execution, the winning Contractor(s) must fill out and return PUR 1808, and attest that it is not willfully providing any service in furtherance of transporting a person into this state knowing that the person unlawfully present in the United States according to the terms of the federal Immigration and Nationality Act, 8 U.S.C. ss. 1101 et seq. The Department will terminate a contract immediately if Contractor is found to be in violation of the law or the attestation in PUR 1808.

15. Additional Terms.

Documentary Evidence Requirement for Subcontractor(s). If any work associated with this Agreement is completed by a subcontractor(s), the Grantee shall require that such subcontractor(s) submit documentary evidence (e.g., workshop agendas; meeting recordings) to Grantee demonstrating that the subcontractor(s) has fully performed its Project obligation(s). The Grantee shall forward copies of all such documentary evidence to the Department with the Grantee's relevant deliverable(s), using the approved Project Timeline set forth in Attachment 3 to this Agreement (Grant Work Plan).

**STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
GRANT WORK PLAN
AGREEMENT NO. 24SRP53**

ATTACHMENT 3

PROJECT TITLE: Northern Palm Beach County Improvement District - Unit 5

PROJECT LOCATION: The Project is located in Unincorporated Palm Beach County, Florida.

PROJECT DESCRIPTION:

Northern Palm Beach County Improvement District (Grantee) will complete the Northern Palm Beach County Improvement District - Unit 5 Project (Project). The Project will replace an existing 96-inch corrugated metal pipe (CMP) drainage system with a combination of hardening existing piping and installing new drainage piping and other stormwater facilities to be more efficient and resilient. The Project consists of sliplining approximately 265 linear feet of 96-inch pipe and replacing 760-feet of 96-inch pipe in two sections with new 66-inch reinforced concrete pipe (RCP) pipe (total of 1,025 linear feet of pipe being replaced or improved). The Project will also include improvements to other elements of the system including road replacement and restoration, curb/gutters, dewatering, and bypasses. The Grantee will bid the Project for construction in three phases by one or more contractor(s). Phases one and two will be completed together and phase three will be completed in 2024. The hardened culvert and pipe system will address the long-term flood protection needs for a 1,902-acre drainage basin of which 1,300 are developed with housing, businesses, critical facilities, and roadways. The system is critical in providing flood protection for thousands of residences, two major roads, a fire station, and sheriff substations.

TASKS AND DELIVERABLES:

Task 1: Sea Level Impact Projection (SLIP) Study Report

Description: The Grantee will submit a SLIP study report, if applicable, pursuant to the relevant Florida Statute (F.S.; s. 161.551, F.S., before July 1, 2024, and s. 380.0937, F.S., thereafter) and Chapter 62S-7, Florida Administrative Code (F.A.C.). The SLIP study report must be submitted to the Department, approved, and published for at least 30 days before construction begins. This will inform the project owner about the potential effects of sea level rise and coastal flooding on the structure so they can use this information in project planning and adaptation. Visit the SLIP tool website ([Florida SLIP Tool](#)) for more information.

Deliverables: The Grantee will submit:

- **1.1:** Published SLIP Study Report and the confirmation email stating the report was published on the Department's website for no less than thirty (30) days before construction commences. **This is a no cost deliverable.**

Task 2: Construction

Description: The Grantee will acquire professional services to construct the Northern Palm Beach County - Unit 5 Project in accordance with the construction contract documents. Project costs associated with the Construction task include work approved through construction bids and/or construction-phase engineering and monitoring services contracts. Eligible activities may include mobilization, demobilization, construction observation or inspection services, physical and environmental surveys, and mitigation projects. Grantee will also have additional professional services conduct Project Management activities,

DEP Agreement No.: 24SRP53

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which may include field engineering services, site meetings with construction contractor(s) and design professionals, and overall project coordination and supervision. Construction shall be conducted in accordance with all local, state, and federal permits.

Deliverables: The Grantee will submit:

- **2.1:** List of permit type, number, and issuing entity for all local, state, and federal permits required for the Project;
- **2.2:** A copy of the final design and record (as-built) drawings;
- **2.3:** A Certificate of Completion signed by a Florida-registered Professional Engineer;
- **2.4:** Coordinate final site visit with Department and submit the Closeout Site Visit Form received from assigned Field Agent; and
- **2.5:** Quarterly Project management reports signed by a Florida-registered Professional Engineer, to include:
 - A summary of project and site inspection(s);
 - Meeting minutes to all attended meetings; and
 - Field notes.

PERFORMANCE MEASURES: The Grantee will submit all deliverables for each task to the Department's Grant Manager on or before the Task Due Date listed in the Project Timeline. The Department's Grant Manager will review the deliverable(s) to verify that they meet the specifications in the Grant Work Plan and the task description, to include any work being performed by any subcontractor(s), and will provide written acceptance or denial of the deliverable(s) to the Grantee within thirty (30) calendar days. Tasks may include multiple deliverables to be completed. The Department will accept partial and full deliverables. Incomplete deliverables will not be accepted. A "partial deliverable" is defined as a deliverable consisting of one (1) or more (but not all) subcomponents listed in the deliverable list for a single task, where such subcomponent(s) are delivered to the Department at one hundred percent (100%) completion. A "full deliverable" is defined as a deliverable comprising all subcomponents listed in the deliverable list for a single task, all delivered to the Department at one hundred percent (100%) completion. An "incomplete deliverable" is defined as a deliverable for which one hundred percent (100%) completion has not been achieved for any of the subcomponents listed in the deliverable list for a single task. A task is considered one hundred percent (100%) complete upon the Department's receipt and approval of all deliverable(s) listed within the task and the Department's approval provided by the Deliverable Acceptance Letter.

CONSEQUENCES FOR NON-PERFORMANCE: For each task deliverable not received by the Department at one hundred percent (100%) completion and by the specified due date listed in the Agreement's most recent Project Timeline, the Department will reduce the relevant Task Funding Amount(s) paid to Grantee in proportion to the percentage of the deliverable(s) not fully completed and/or submitted to the Department in a timely manner.

PAYMENT REQUEST SCHEDULE: Following the Grantee's full or partial completion of a task's deliverable(s) and acceptance by the Department's Grant Manager, the Grantee may submit a payment request for cost reimbursement using the Exhibit C, Payment Request Summary Form. All payment requests must be accompanied by the Deliverable Acceptance Letter; the Exhibit A, Progress Report Form, detailing all progress made in the invoice period; and supporting fiscal documentation including match, if applicable. Interim payments will not be accepted. Upon the Department's receipt of the aforementioned documents and supporting fiscal documentation, the Department's Grant Manager will have ten (10) working days to review and approve or deny the payment request.

PROJECT TIMELINE AND BUDGET DETAIL: The tasks must be completed by, and all deliverables received by, the corresponding task due date listed in the table below. Cost-reimbursable grant funding must not exceed the budget amounts indicated below. Requests for any change(s) must be submitted prior to the current task due date listed in the Project Timeline. Requests are to be sent via email to the Department’s Grant Manager, with the details of the request and the reason for the request made clear.

Task No.	Task Title	Budget Category	DEP Amount	Match Amount	Total Amount	Task Start Date	Task Due Date
1	Sea Level Impact Projection (SLIP) Study	No-Cost Deliverable	\$0	\$0	\$0	7/1/2023	30 Days before commencing Construction
2	Construction	Contractual Services	\$1,470,000	\$1,470,000	\$2,940,000	7/1/2023	3/31/2026
Total:			\$1,470,000	\$1,470,000	\$2,940,000		

**STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
Public Records Requirements**

Attachment 4

1. Public Records.

- a. If the Agreement exceeds \$35,000.00, and if Grantee is acting on behalf of Department in its performance of services under the Agreement, Grantee must allow public access to all documents, papers, letters, or other material, regardless of the physical form, characteristics, or means of transmission, made or received by Grantee in conjunction with the Agreement (Public Records), unless the Public Records are exempt from section 24(a) of Article I of the Florida Constitution or section 119.07(1), F.S.
- b. The Department may unilaterally terminate the Agreement if Grantee refuses to allow public access to Public Records as required by law.

2. Additional Public Records Duties of Section 119.0701, F.S., If Applicable.

For the purposes of this paragraph, the term “contract” means the “Agreement.” If Grantee is a “contractor” as defined in section 119.0701(1)(a), F.S., the following provisions apply and the contractor shall:

- a. Keep and maintain Public Records required by Department to perform the service.
- b. Upon request, provide Department with a copy of requested Public Records or allow the Public Records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, F.S., or as otherwise provided by law.
- c. A contractor who fails to provide the Public Records to Department within a reasonable time may be subject to penalties under section 119.10, F.S.
- d. 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 contract term and following completion of the contract if the contractor does not transfer the Public Records to Department.
- e. Upon completion of the contract, transfer, at no cost, to Department all Public Records in possession of the contractor or keep and maintain Public Records required by Department to perform the service. If the contractor transfers all Public Records to Department upon completion of the contract, the contractor shall destroy any duplicate Public Records that are exempt or confidential and exempt from Public Records disclosure requirements. If the contractor keeps and maintains Public Records upon completion of the contract, the contractor shall meet all applicable requirements for retaining Public Records. All Public Records stored electronically must be provided to Department, upon request from Department’s custodian of Public Records, in a format specified by Department as compatible with the information technology systems of Department. These formatting requirements are satisfied by using the data formats as authorized in the contract or Microsoft Word, Outlook, Adobe, or Excel, and any software formats the contractor is authorized to access.

f. IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, F.S., TO THE CONTRACTOR’S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THE CONTRACT, CONTACT THE DEPARTMENT’S CUSTODIAN OF PUBLIC RECORDS AT:

Telephone: (850) 245-2118
Email: public.services@floridadep.gov
Mailing Address: Department of Environmental Protection
ATTN: Office of Ombudsman and Public Services
Public Records Request
3900 Commonwealth Boulevard, MS 49
Tallahassee, Florida 32399

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
Special Audit Requirements
(State and Federal Financial Assistance)

Attachment 5

The administration of resources awarded by the Department of Environmental Protection (*which may be referred to as the "Department", "DEP", "FDEP" or "Grantor", or other name in the agreement*) to the recipient (*which may be referred to as the "Recipient", "Grantee" or other name in the agreement*) may be subject to audits and/or monitoring by the Department of Environmental Protection, as described in this attachment.

MONITORING

In addition to reviews of audits conducted in accordance with 2 CFR Part 200, Subpart F-Audit Requirements, and Section 215.97, F.S., as revised (see "AUDITS" below), monitoring procedures may include, but not be limited to, on-site visits by DEP Department staff, limited scope audits as defined by 2 CFR 200.425, or other procedures. By entering into this Agreement, the recipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the Department of Environmental Protection. In the event the Department of Environmental Protection determines that a limited scope audit of the recipient is appropriate, the recipient agrees to comply with any additional instructions provided by the Department to the recipient regarding such audit. The recipient further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Chief Financial Officer (CFO) or Auditor General.

AUDITS

PART I: FEDERALLY FUNDED

This part is applicable if the recipient is a State or local government or a non-profit organization as defined in 2 CFR §200.330

1. A recipient that expends \$750,000 or more in Federal awards in its fiscal year, must have a single or program-specific audit conducted in accordance with the provisions of 2 CFR Part 200, Subpart F. EXHIBIT 1 to this Attachment indicates Federal funds awarded through the Department of Environmental Protection by this Agreement. In determining the federal awards expended in its fiscal year, the recipient shall consider all sources of federal awards, including federal resources received from the Department of Environmental Protection. The determination of amounts of federal awards expended should be in accordance with the guidelines established in 2 CFR 200.502-503. An audit of the recipient conducted by the Auditor General in accordance with the provisions of 2 CFR Part 200.514 will meet the requirements of this part.
2. For the audit requirements addressed in Part I, paragraph 1, the recipient shall fulfill the requirements relative to auditee responsibilities as provided in 2 CFR 200.508-512.
3. A recipient that expends less than \$750,000 in federal awards in its fiscal year is not required to have an audit conducted in accordance with the provisions of 2 CFR Part 200, Subpart F-Audit Requirements. If the recipient expends less than \$750,000 in federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F-Audit Requirements, the cost of the audit must be paid from non-federal resources (i.e., the cost of such an audit must be paid from recipient resources obtained from other federal entities).
4. The recipient may access information regarding the Catalog of Federal Domestic Assistance (CFDA) via the internet at <https://sam.gov/content/assistance-listings>.

Attachment 5

PART II: STATE FUNDED

This part is applicable if the recipient is a nonstate entity as defined by Section 215.97(2), Florida Statutes.

1. In the event that the recipient expends a total amount of state financial assistance equal to or in excess of \$750,000 in any fiscal year of such recipient (for fiscal years ending June 30, 2017, and thereafter), the recipient must have a State single or project-specific audit for such fiscal year in accordance with Section 215.97, F.S.; Rule Chapter 69I-5, F.A.C., State Financial Assistance; and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. EXHIBIT 1 to this form lists the state financial assistance awarded through the Department of Environmental Protection by this agreement. In determining the state financial assistance expended in its fiscal year, the recipient shall consider all sources of state financial assistance, including state financial assistance received from the Department of Environmental Protection, other state agencies, and other nonstate entities. State financial assistance does not include federal direct or pass-through awards and resources received by a nonstate entity for Federal program matching requirements.
2. In connection with the audit requirements addressed in Part II, paragraph 1; the recipient shall ensure that the audit complies with the requirements of Section 215.97(8), Florida Statutes. This includes submission of a financial reporting package as defined by Section 215.97(2), Florida Statutes, and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General.
3. If the recipient expends less than \$750,000 in state financial assistance in its fiscal year (for fiscal year ending June 30, 2017, and thereafter), an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, is not required. In the event that the recipient expends less than \$750,000 in state financial assistance in its fiscal year, and elects to have an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, the cost of the audit must be paid from the non-state entity's resources (i.e., the cost of such an audit must be paid from the recipient's resources obtained from other than State entities).
4. For information regarding the Florida Catalog of State Financial Assistance (CSFA), a recipient should access the Florida Single Audit Act website located at <https://apps.fldfs.com/fsaa> for assistance. In addition to the above websites, the following websites may be accessed for information: Legislature's Website at <http://www.leg.state.fl.us/Welcome/index.cfm>, State of Florida's website at <http://www.myflorida.com/>, Department of Financial Services' Website at <http://www.fldfs.com/> and the Auditor General's Website at <http://www.myflorida.com/audgen/>.

PART III: OTHER AUDIT REQUIREMENTS

(NOTE: This part would be used to specify any additional audit requirements imposed by the State awarding entity that are solely a matter of that State awarding entity's policy (i.e., the audit is not required by Federal or State laws and is not in conflict with other Federal or State audit requirements). Pursuant to Section 215.97(8), Florida Statutes, State agencies may conduct or arrange for audits of State financial assistance that are in addition to audits conducted in accordance with Section 215.97, Florida Statutes. In such an event, the State awarding agency must arrange for funding the full cost of such additional audits.)

PART IV: REPORT SUBMISSION

1. Copies of reporting packages for audits conducted in accordance with 2 CFR Part 200, Subpart F-Audit Requirements, and required by PART I of this form shall be submitted, when required by 2 CFR 200.512, by or on behalf of the recipient directly to the Federal Audit Clearinghouse (FAC) as provided in 2 CFR 200.36 and 200.512
 - A. The Federal Audit Clearinghouse designated in 2 CFR §200.501(a) (the number of copies required by 2 CFR §200.501(a) should be submitted to the Federal Audit Clearinghouse), at the following address:

By Mail:

Federal Audit Clearinghouse
Bureau of the Census
1201 East 10th Street
Jeffersonville, IN 47132

Submissions of the Single Audit reporting package for fiscal periods ending on or after January 1, 2008, must be submitted using the Federal Clearinghouse's Internet Data Entry System which can be found at <http://harvester.census.gov/facweb/>

2. Copies of financial reporting packages required by PART II of this Attachment shall be submitted by or on behalf of the recipient directly to each of the following:

A. The Department of Environmental Protection at one of the following addresses:

By Mail:

Audit Director

Florida Department of Environmental Protection
Office of Inspector General, MS 40
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

Electronically:

FDEPSingleAudit@dep.state.fl.us

B. The Auditor General's Office at the following address:

Auditor General
Local Government Audits/342
Claude Pepper Building, Room 401
111 West Madison Street
Tallahassee, Florida 32399-1450

The Auditor General's website (<http://flauditor.gov/>) provides instructions for filing an electronic copy of a financial reporting package.

3. Copies of reports or management letters required by PART III of this Attachment shall be submitted by or on behalf of the recipient directly to the Department of Environmental Protection at one of the following addresses:

By Mail:

Audit Director

Florida Department of Environmental Protection
Office of Inspector General, MS 40
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

Electronically:

FDEPSingleAudit@dep.state.fl.us

4. Any reports, management letters, or other information required to be submitted to the Department of Environmental Protection pursuant to this Agreement shall be submitted timely in accordance with 2 CFR 200.512, section 215.97, F.S., and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as applicable.

Attachment 5

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5. Recipients, when submitting financial reporting packages to the Department of Environmental Protection for audits done in accordance with 2 CFR 200, Subpart F-Audit Requirements, or Chapters 10.550 (local governmental entities) and 10.650 (non and for-profit organizations), Rules of the Auditor General, should indicate the date and the reporting package was delivered to the recipient correspondence accompanying the reporting package.

PART V: RECORD RETENTION

The recipient shall retain sufficient records demonstrating its compliance with the terms of the award and this Agreement for a period of **five (5)** years from the date the audit report is issued, and shall allow the Department of Environmental Protection, or its designee, Chief Financial Officer, or Auditor General access to such records upon request. The recipient shall ensure that audit working papers are made available to the Department of Environmental Protection, or its designee, Chief Financial Officer, or Auditor General upon request for a period of **three (3)** years from the date the audit report is issued, unless extended in writing by the Department of Environmental Protection.

EXHIBIT – 1

FUNDS AWARDED TO THE RECIPIENT PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:

Note: If the resources awarded to the recipient represent more than one federal program, provide the same information shown below for each federal program and show total federal resources awarded

Federal Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following:					
Federal Program A	Federal Agency	CFDA Number	CFDA Title	Funding Amount	State Appropriation Category
				\$	
Federal Program B	Federal Agency	CFDA Number	CFDA Title	Funding Amount	State Appropriation Category
				\$	

Note: Of the resources awarded to the recipient represent more than one federal program, list applicable compliance requirements for each federal program in the same manner as shown below:

Federal Program A	First Compliance requirement: i.e.: (what services of purposes resources must be used for)	
	Second Compliance requirement: i.e.: (eligibility requirement for recipients of the resources)	
	Etc.	
	Etc.	
Federal Program B	First Compliance requirement: i.e.: (what services of purposes resources must be used for)	
	Second Compliance requirement: i.e.: (eligibility requirement for recipients of the resources)	
	Etc.	
	Etc.	

Note: If the resources awarded to the recipient for matching represent more than one federal program, provide the same information shown below for each federal program and show total state resources awarded for matching.

State Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following Matching Resources for Federal Programs:					
Federal Program A	Federal Agency	CFDA	CFDA Title	Funding Amount	State Appropriation Category
Federal Program B	Federal Agency	CFDA	CFDA Title	Funding Amount	State Appropriation Category

Note: If the resources awarded to the recipient represent more than one state project, provide the same information shown below for each state project and show total state financial assistance awarded that is subject to section 215.97, F.S.

State Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following Resources Subject to Section 215.97, F.S.:						
State Program A	State Awarding Agency	State Fiscal Year ¹	CSFA Number	CSFA Title or Funding Source Description	Funding Amount	State Appropriation Category
Original Agreement	Florida Department of Environmental Protection	FY 23.24	37.098	Resilient Florida Programs	\$1,470,000.00	140065
State Program B	State Awarding Agency	State Fiscal Year ²	CSFA Number	CSFA Title or Funding Source Description	Funding Amount	State Appropriation Category

Total Award	\$1,470,000.00	
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Note: List applicable compliance requirement in the same manner as illustrated above for federal resources. For matching resources provided by the Department for DEP for federal programs, the requirements might be similar to the requirements for the applicable federal programs. Also, to the extent that different requirements pertain to different amount for the non-federal resources, there may be more than one grouping (i.e. 1, 2, 3, etc.) listed under this category.

For each program identified above, the recipient shall comply with the program requirements described in the Catalog of Federal Domestic Assistance (CFDA) [<https://sam.gov/content/assistance-listings>] and/or the Florida Catalog of State Financial Assistance (CSFA) [<https://apps.fldfs.com/fsaa/searchCatalog.aspx>], and State Projects Compliance Supplement (Part Four: State Projects Compliance Supplement [https://apps.fldfs.com/fsaa/state_project_compliance.aspx]). The

¹ Subject to change by Change Order.

² Subject to change by Change Order.

services/purposes for which the funds are to be used are included in the Agreement's Grant Work Plan. Any match required by the Recipient is clearly indicated in the Agreement.

**STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
PROGRAM-SPECIFIC REQUIREMENTS
RESILIENT FLORIDA PROGRAM**

ATTACHMENT 6

1. Sea Level Impact Projection Study Requirement. If the project is within the designated area, pursuant to Section 161.551, F.S. and Chapter 62S-7, *Florida Administrative Code*, the Grantee is responsible for performing a Sea Level Impact Projection (SLIP) study and submitting the resulting report to the Department. The SLIP study report must be received by the Department, approved by the Department, and be published on the Department's website for at least thirty (30) days before construction can commence. This rule went into effect July 1, 2021, and applies to certain state-funded construction projects located in the coastal building zone as defined in the rule.
2. Permits. The Grantee acknowledges that receipt of this grant does not imply nor guarantee that a federal, state, or local permit will be issued for a particular activity. The Grantee agrees to ensure that all necessary permits are obtained prior to implementation of any grant-funded activity that may fall under applicable federal, state, or local laws. Further, the Grantee shall abide by all terms and conditions of each applicable permit for any grant-funded activity. Upon request, the Grantee must provide a copy of all acquired and approved permits for the project.
3. Attachment 3, Grant Work Plan, Performance Measures. All deliverables and reports submitted to the Department should be submitted electronically and must be compliant with the Americans with Disabilities Act, also known as "508 Compliant," in all formats provided.
4. Copyright, Patent and Trademark. The Department reserves a royalty-free, nonexclusive, and irrevocable license to reproduce, publish or otherwise use, and to authorize others to use, for state government purposes:
 - a. The copyright in any work developed under this Agreement; and
 - b. Any rights or copyright to which the Grantee or subcontractor purchases ownership with grant support.
5. Grant funds may not be used to support ongoing efforts to comply with legal requirements, including permit conditions, mitigation, and settlement agreements.
6. Funding Source. With the exception of audiovisuals not intended for presentation to the general public that are produced either as research instruments or for documenting experimentation or findings (unless otherwise required under the special terms of this Agreement), Grantee agrees to include the Department's logo (which can be found on the Department's website at: <https://floridadep.gov> or by contacting the Grant Manager for a copy) on all publications, printed reports, maps, audiovisuals (including videos, slides, and websites), and similar materials, as well as the following language:

"This work was funded in part through a grant agreement from the Florida Department of Environmental Protection's Office of Resilience and Coastal Protection Resilient Florida Program. The views, statements, findings, conclusions, and recommendations expressed herein are those of the author(s) and do not necessarily reflect the views of the State of Florida or any of its subagencies."

The next printed line must identify the month and year of the publication.

7. Final Project Report. The Grantee must submit Exhibit F, Final Project Report Form, prior to requesting final payment. The Final Project Report may be submitted in lieu of the final quarterly status report, only in instances where the next quarterly report falls after the project's completion date.

8. Project Photos. The Grantee must submit Exhibit G, Photo Release Form, with the first submission of deliverables and reports (Exhibit A and F) that include photos.
9. Contractual Services. For all grant agreements that include Contractual Services as an expenditure category, the Grantee must submit Exhibit H, Contractual Services Certification, and all required supporting documentation for all contractors conducting work under the grant agreement, prior to requesting payment that includes contractual services.
10. Vulnerability Assessments. For all Planning grant agreements (Resilient Florida Grant Program and Regional Resilience Entities), the Grantee must submit Exhibit I, Vulnerability Assessment Compliance Checklist Certification, with the final grant deliverable(s).
11. Geographic Information System (GIS) files and associated metadata. All GIS files and associated metadata must adhere to the Resilient Florida Program's GIS Data Standards (found on the Resilient Florida Program website: <https://floridadep.gov/rcp/resilient-florida-program/documents/resilient-florida-program-gis-data-standards>), and raw data sources shall be defined within the associated metadata.
12. State and Local Fiscal Recovery Funds. For all grant agreements funded with the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) under the American Rescue Plan Act, the Grantee must submit the SLFRF Reporting Requirements Form upon execution of the grant agreement.

**STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
RESILIENT FLORIDA GRANT PROGRAM
EXHIBIT A
PROGRESS REPORT FORM**

The current **Exhibit A, Progress Report Form** for the Resilient Florida Program grant agreements can be found on the Department's website at the link below. Each payment request must be submitted on the current form. The Department will notify grantees of any substantial changes to Exhibit A that occur during the grant agreement period.

<https://floridadep.gov/Resilient-Florida-Program/Grants>

**STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
RESILIENT FLORIDA GRANT PROGRAM
EXHIBIT C
PAYMENT REQUEST SUMMARY FORM**

The current **Exhibit C, Payment Request Summary Form** for the Resilient Florida Program grant agreements can be found on the Department's website at the link below. Each payment request must be submitted on the current form. The Department will notify grantees of any substantial changes to Exhibit C that occur during the grant agreement period.

<https://floridadep.gov/Resilient-Florida-Program/Grants>

EXHIBIT F

DEP AGREEMENT NO. 24SRP53

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT - UNIT 5

Northern Palm Beach County Improvement District

Final Project Report



Insert Month & Year

This report is funded in part through a grant agreement from the Florida Department of Environmental Protection. The views, statements, findings, conclusions, and recommendations expressed herein are those of the author(s) and do not necessarily reflect the views of the State of Florida or any of its subagencies.

Exhibit F, DEP Agreement # 24SRP53

Page 1

6/30/2023

Part I. Executive Summary

Part II. Methodology

Part III. Outcome

Include the following: 1) evaluation of project's ability to meet goals and expected performance measures and provide explanation for why goals were not met, if applicable; 2) identify successful outcomes, areas for improvement, and quantifiable metrics (including the assigned metric in Exhibit A, if applicable) as a result of the project; and 3) final project photos, if an implementation construction project.

Part IV. Further Recommendations

Instructions for completing Exhibit F Final Project Report Form:

DEP AGREEMENT NO.: This is the number on your grant agreement.

GRANTEE NAME: Enter the name of the grantee's agency.

PROJECT TITLE: Enter the title shown on the first page of the grant agreement.

MONTH & YEAR: Enter month and year of publication

The final Project Report must contain the following sections: Executive Summary, Methodology, Outcome, and Further Recommendations. The Final Project Report must comply with the publication requirements in the grant agreement. Please limit the final project report to no more than five (5) pages. One electronic copy shall be submitted to the Department's Grant Manager for approval. Final payment will be held until receipt and approval of the Final Project Report.

Questions regarding completion of the Final Project Report should be directed to the Department's Grant Manager, identified in paragraph 18 of this agreement.



Florida Department of Environmental Protection

EXHIBIT G

**PHOTOGRAPHER RELEASE FORM
FOR PHOTOGRAPHS, VIDEOS, AUDIO RECORDINGS AND ARTWORKS**

DEP AGREEMENT NO: 24SRP53

RELEASE FORM FOR PHOTOGRAPHS, VIDEOS, AUDIO RECORDINGS AND ARTWORKS

Owner/Submitter's Name: _____

Address: _____

City: _____ **State:** _____ **Zip:** _____

Phone Number: () _____ **Email:** _____

License and Indemnification

I certify that I am the owner of the photograph(s), video(s), audio recording(s) and/or artwork(s) being submitted and am eighteen (18) years of age or older.

I hereby grant to the Florida Department of Environmental Protection the royalty-free and non-exclusive right to distribute, publish and use the photograph(s), video(s), audio recording(s) and art work(s) submitted herewith (the "Work") to promote the Florida Department of Environmental Protection. Uses may include, but are not limited to:

1. Promotion of FDEP (including, but limited to publications, websites, social media venues, advertisements, etc.); and
2. Distribution to the media; and
3. Use in commercial products.

The Florida Department of Environmental Protection reserves the right to use/not use any Work as deemed appropriate by the Florida Department of Environmental Protection. No Work will be returned once submitted.

I hereby acknowledge that the Florida Department of Environmental Protection shall bear no responsibility whatsoever for protecting the Work against third-party infringement of my copyright interest or other intellectual property rights or other rights I may hold in such Work, and in no way shall be responsible for any losses I may suffer as a result of any such infringement; and I hereby represent and warrant that the Work does not infringe the rights of any other individual or entity.

I hereby unconditionally release, hold harmless and indemnify the Florida Department of Environmental Protection, its employees, volunteers, and representatives of and from all claims, liabilities and losses arising out of or in connection with the Florida Department of Environmental Protection's use of the Work. This release and indemnification shall be binding upon me, and my heirs, executors, administrators and assigns.

I have read and understand the terms of this release.

Owner signature: _____ **Date:** _____

Photo/video/audio/artwork/recording file name(s): _____

Location of photo/video/audio recording/artwork: _____

Name of person accepting Work submission _____

**STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
RESILIENT FLORIDA GRANT PROGRAM
CONTRACTUAL SERVICES CERTIFICATION**

Exhibit H

Required for all grant agreements that include Contractual Services as an expenditure category.

DEP Agreement Number: 24SRP53

Project Title: Northern Palm Beach County Improvement District - Unit 5

Grantee: Northern Palm Beach County Improvement District

Prior to making a request for payment of contractual services, the Grantee must provide the following to the Department Grant Manager then responsible for the Grantee's Resilient Florida Grant Program grant agreement:

1. Documentation of the Grantee's procurement process, as consistent with Attachment 1, Paragraph 9(c) and Attachment 2, Paragraph 11;
2. A list of all subcontractor quote and/or bid amounts (as applicable), including the company name and address for each subcontractor;
3. An explanation of how and why the Grantee made their determination(s) for the subcontractor(s) selected to perform certain task(s) under the Grantee's relevant grant agreement; and
4. This Exhibit H, signed and dated by the Grantee's own (non-Departmental) grant manager.

By signing below, I certify that, on behalf of the Grantee, I have provided all the information required by items 1. through 3. of this exhibit, as stated above, to the Department Grant Manager currently responsible for the Grantee's Resilient Florida Grant Program grant agreement. I also certify that the procurement process the Grantee utilized follows all of said Grantee's non-Departmental policies and procedures for subcontractors.

Grantee's Grant Manager Signature

Print Name

Date

**COMMON CARRIER OR CONTRACTED CARRIER ATTESTATION
FORM
(PUR 1808)**

Exhibit J

This form must be completed by a Common Carrier or contracted carrier and submitted to the Governmental Entity with which a Contract being is executed, amended, or renewed. Capitalized terms used herein have the definitions ascribed in section 908.111, F.S.

Northern Palm Beach County Improvement District is not willfully providing and will not willfully provide any service during the Contract term in furtherance of transporting a person into this state knowing that the person is an Unauthorized Alien, except to facilitate the detention, removal, or departure of the person from this state or the United States.

Under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated in it are true.

Printed Name: **Katie Roundtree**

Title: Director of Finance and Administration

Signature: **Katie Roundtree** Digitally signed by Katie Roundtree
Date: 2023.08.23 15:33:33 -04'00'

Date: **08/23/2023**



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: November 15, 2023

FROM: Kenneth W. Edwards, General Counsel

THROUGH: C. Danvers Beatty, Executive Director

RE: Unit of Development No. 14 – Eastpointe
Consider Grant of Utility Easement to FPL

Background

In order to extinguish an easement previously granted to FPL that contained an indefinite description of the real property encumbered thereby, the Eastpointe Country Club in May of this year conveyed a Quit Claim Deed to Northern for real property lying within Tract W1, as shown in Plat Book 134 at Page 9 of the Public Records of Palm Beach County. In consideration for same and to carry out one of the purposes of such conveyance, Northern agreed to grant a new easement to FPL within the portion of Tract W1 conveyed to Northern. Attached is the agreed upon Utility Easement to FPL.

Fiscal Impact

There are no fiscal impacts associated with this item.

Recommendation

Northern Staff and General Counsel recommend that the Board approve and grant the attached Utility Easement to FPL.



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

June 27, 2023

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

Subject: Eastpoint Plat 16
Unit of Development 14
Plat No: 14-010

Dear Mrs. Leser:

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

1. The sketch and legal descriptions depicting and describing the proposed 10.0' Florida Power & Light Company Easement, entitled P1801-NPBCID-FPL Easement.pdf as supported by the cad file entitled P1801-NPBCID-FPL Easement-SPC-Export.dwg.

The above referenced sketch and legal description, describing a 10.0-foot-wide strip of land lying within Northern Palm Beach County Improvement Districts Tract W-1, Eastpointe Country Club PUD Plat 15, Plat Book 134, Page 9, Public Records, Palm Beach County, Florida, was submitted to our office for review by Northern Palm Beach County Improvement District's Engineer via email on June 23, 2023.

The above referenced sketch and legal description for the requested Florida Power and Light Company 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

Prepared by and Return to:

Samantha J. Saucier
FLORIDA POWER & LIGHT COMPANY
700 Universe Blvd. B2A/JB
Juno Beach, Florida 33408

EASEMENT

KNOW ALL MEN BY THESE PRESENTS that the Northern Palm Beach County Improvement District, an independent special district of the State of Florida (“**Grantor**”), whose legal mailing address is 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, in consideration of the payment of \$1.00 and other good and valuable consideration, the adequacy and receipt of which is hereby acknowledged, grants and gives to Florida Power & Light Company, a Florida corporation, whose address is P.O. Box 14000, Juno Beach, Florida 33408-0420, and its successors and/or assigns (“**Grantee**”), a perpetual non-exclusive easement (the “**Easement**”) for the installation, construction, operation and maintenance of underground electric utility facilities, which underground facilities may include but not be limited to cables, conduits and appurtenant equipment (all of the foregoing hereinafter referred to as “**Facilities**”) to be installed from time to time within the easement area described as follows:

See Exhibit A attached hereto and made a part hereof (the “**Easement Area**”);

together with the right and privilege from time to time to reconstruct, inspect, alter, repair, improve, enlarge, add to, change the voltage, as well as the nature or physical characteristics and size of, reconstruct, replace, remove or relocate the Facilities or any part of them, to attach or place wires to or within any Facilities hereunder and lay cable and conduit within the Easement Area and to operate the same for Grantee’s internal communications purposes; lay temporary mats upon, across, over or under the Easement Area with all rights and privileges necessary or convenient for use thereof for the herein described purposes with regard to the Facilities, including, but not limited to, the right to cut and keep clear (i) all trees, undergrowth and other obstructions within the Easement Area, (ii) any dangerous trees on lands owned in fee by the Grantor that adjoin the Easement Area that may reasonably interfere with the proper construction, operation and maintenance of such Facilities or any part of them, and (iii) the right to mark the location of any underground Facilities by above ground and other suitable markers for the purpose of exercising and enjoying the rights granted by this Easement. Notwithstanding the foregoing, Grantee shall not (x) initially construct any Facilities without first obtaining a permit for such installation and construction from Grantor, or (y) reconstruct, inspect, alter, improve, enlarge, add to, change the voltage, nature or physical characteristics of, replace, remove or relocate such Facilities or any part of them in a matter that is substantially and materially different in size, configuration, depth, or location than Grantee's initial installation of the Facilities without Grantor's prior written consent, which consent shall not be unreasonably withheld, conditioned or delayed. Provided, Grantee shall release, in recordable form, some or all of this Easement upon the written request of Grantor if the above approved uses of the Easement are abandoned by Grantee, and thereupon remove any therein Facilities at no cost to the Grantor.

Grantor, however, reserves the right and privilege to use the Easement Area for agricultural, governmental, emergency and such other purposes.

Notwithstanding anything contained herein to the contrary: (a) by the execution and delivery hereof Grantor acknowledges and agrees that (i) Grantor's future activities or installations within the Easement Area shall not interfere or be inconsistent with the use, occupation and maintenance of the Easement Area by Grantee, or cause a hazardous condition provided: (A) a means of ingress and egress over and through the Easement Area by the Grantor and its designated agents for pedestrian, motor vehicles and equipment shall not be prohibited or unduly restricted and (B) the inspection, operation, maintenance, upgrade to or replacement of its existing works and facilities located within the Easement Area by the Grantor and its designated agents shall not be deemed or construed as interference or inconsistent usage and (ii) except for locations within which Grantor's existing works and facilities are located, no portion of the Easement Area shall hereinafter be excavated, altered, obstructed or paved and no new building, well, irrigation system, structure, obstruction or improvement (including any improvements for recreational activities) shall hereinafter be located, installed or constructed by the Grantor or the successors or assigns of Grantor that is inconsistent, in a material manner with the herein authorized use, occupation and maintenance of the Easement Area by Grantee or cause or create a hazardous condition to arise as to the Grantee's then installed Facilities located over, under, upon or across the Easement Area, without the prior written permission of Grantee, which may not be unreasonably withheld, conditioned or delayed. However, no violation of this provision by the Grantor, its designated agents shall be deemed adverse or hostile by Grantee until: (a) such time as an alleged violation interferes with Grantee's actual use, occupation and maintenance of its Facilities within the Easement Area and the rights granted hereunder; and (b) Grantee has first provided and delivered written notice to Grantor or the successors or assigns of Grantor, as the case may be, of the violation(s) and (c) Grantor, its designated agents or successors or assigns, as the case may be, fail to cure or commence to cure in a timely manner and diligent manner the correction of the violation complained of within thirty (30) days of such notice.

[Signature and acknowledgement appear on following pages]

IN WITNESS WHEREOF, the Grantor has signed and sealed this Easement on _____ day of _____, 2023.

Signed, sealed and delivered in the presence of:

Northern Palm Beach County Improvement District, an independent special district of the State of Florida

Signature
Print Name: _____

By: _____
Print Name: _____
Title: President

Signature
Print Name: _____

ACKNOWLEDGMENT

STATE OF FLORIDA)
)ss:
COUNTY OF PALM BEACH)

The foregoing instrument was acknowledged before me by means of Physical Presence or online notarization, this _____ day of _____, 2023 by _____, as President of Northern Palm Beach County Improvement District, an independent special district of the State of Florida, on behalf of the special district.

(NOTARIAL SEAL)

Notary: _____
Print Name: _____
Notary Public, State of _____
My commission expires: _____

Personally Known **OR** Produced Identification
Type of Identification Produced _____

LEGAL DESCRIPTION

A STRIP OF LAND 10.00 FEET IN WIDTH, LYING IN TRACT W-1, EASTPOINTE COUNTRY CLUB PUD PLAT 15, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 134, PAGE 9, PUBLIC RECORDS, PALM BEACH COUNTY, FLORIDA; SAID STRIP BOUNDED ON THE WEST BY THE WESTERLY BOUNDARY OF SAID TRACT W-1, BOUNDED ON THE NORTH BY THE NORTH LINE OF SAID TRACT W-1, BOUNDED ON THE SOUTH BY A LINE 10.0 FEET SOUTH OF, AS MEASURED AT RIGHT ANGLES TO THE NORTH LINE OF SAID TRACT W-1, AND BOUNDED ON THE EAST BY THE EASTERLY BOUNDARY OF SAID TRACT W-1; THE SIDELINES OF SAID 10.00 FOOT WIDE STRIP, BEING 5.00 FEET EACH SIDE OF THE FOLLOWING DESCRIBED CENTERLINE:

COMMENCE AT THE NORTHWEST CORNER OF SAID TRACT; THENCE, SOUTH 01°15'32" WEST ALONG THE WESTERLY BOUNDARY OF SAID TRACT, A DISTANCE OF 5.00 FEET TO THE **POINT OF BEGINNING**, BEING A POINT ON A LINE 5.00 FEET SOUTHERLY OF AND PARALLEL WITH THE NORTHERLY BOUNDARY OF SAID TRACT;

THENCE, SOUTH 88°44'28" EAST, DEPARTING SAID TRACT BOUNDARY AND ALONG SAID PARALLEL LINE, A DISTANCE OF 25.00 FEET TO THE WESTERLY BOUNDARY OF SAID TRACT AND THE **END OF SAID CENTERLINE**.

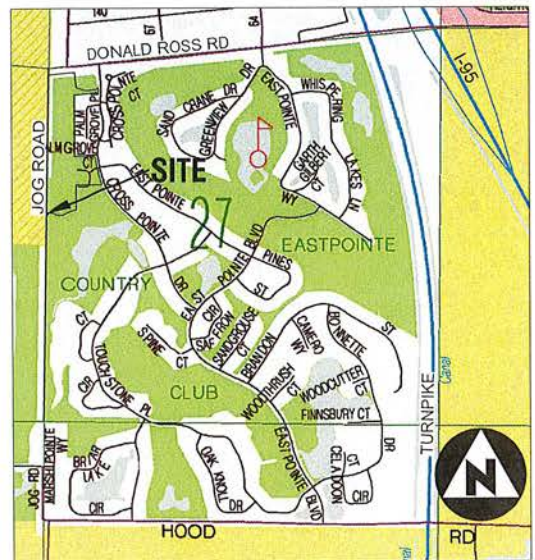
THE SOUTHERN SIDELINE OF THE ABOVE DESCRIBED STRIP TO BE SHORTENED OR LENGTHENED TO INTERSECT THE EAST AND WEST LINE OF SAID TRACT W-1.

CONTAINING: 250 SQUARE FEET OR 0.006 ACRE, MORE OR LESS.

SUBJECT TO EASEMENTS, RESERVATIONS, RESTRICTIONS AND RIGHTS-OF-WAY OF RECORD.

BY: _____ DATE: 6/23/2023
STEPHEN L. SHIRLEY, P.S.M. 3918

THIS ITEM HAS BEEN ELECTRONICALLY SIGNED AND SEALED BY STEPHEN L. SHIRLEY USING A DIGITAL SIGNATURE. PRINTED COPIES OF THIS DOCUMENT ARE NOT CONSIDERED SIGNED AND SEALED AND THE SIGNATURE MUST BE VERIFIED ON ANY ELECTRONIC COPIES.



LOCATION MAP
NOT TO SCALE

NOTE: THIS IS NOT A SURVEY

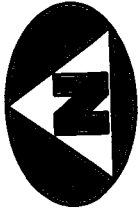
LEGAL DESCRIPTION OF:

**10.00' FPL EASEMENT
EASTPOINTE COUNTRY CLUB PUD PLAT 15**



ASSOCIATED LAND SURVEYORS, INC.

801 NORTHPOINT PARKWAY, SUITE 35 WEST PALM BEACH, FL 33407
PHONE (561) 848-2102 L.B. NO. 7344 FAX (561) 844-9659 EMAIL: ALS@ALLSURVEY.NET



0 30' 60'
 GRAPHIC SCALE
 (IN FEET)

SCALE: 1" = 60'

TRACT C
EASTPOINTE COUNTRY
CLUB PUD PLAT 15
 (PLAT BOOK 134, PAGE 9)

TRACT D
 (PLAT BOOK 134, PAGE 9)
 EASTERLY
 BOUNDARY OF
 TRACT W-1

TRACT W-1
 (PLAT BOOK 134, PAGE 9)

20' LAKE
 MAINTENANCE
 EASEMENT
 (PLAT BOOK
 134, PAGE 9)

END OF
 CENTERLINE
 S01°15'32"W 5.00'

C/L 10' FPL EASEMENT
S88°44'28"E 25.00'

C/L JOG ROAD
 100' PUBLIC RIGHT-OF-WAY
 (O.R.B. 22776, PAGE 942)

NORTHERLY
 BOUNDARY OF
 TRACT W-1

WESTERLY BOUNDARY
 OF TRACT W-1
POINT OF BEGINNING

50.00'

POINT OF COMMENCEMENT
 NORTHWEST CORNER OF TRACT W-1

ABBREVIATIONS:

- A = ARC LENGTH
- CA = CENTRAL ANGLE
- C/L = CENTERLINE
- O.R.B. = OFFICIAL RECORDS BOOK
- PUD = PLANNED UNIT DEVELOPMENT
- R = RADIUS
- R/W = RIGHT-OF-WAY

NOTE: THIS IS NOT A SURVEY

SKETCH OF:

10.00' FPL EASEMENT
EASTPOINTE COUNTRY CLUB PUD PLAT 15



ASSOCIATED LAND SURVEYORS, INC.

801 NORTHPOINT PARKWAY, SUITE 35 WEST PALM BEACH, FL 33407
 PHONE (561) 848-2102 L.B. NO. 7344 FAX (561) 844-9659 EMAIL: ALS@ALSSURVEY.NET



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: November 15, 2023

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

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

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

Background

Northern's Plan of Improvements for Unit 43 includes a public recreation boardwalk through the preserve area along PGA Boulevard at Mirasol Trail in Unit of Development No. 43, Mirasol. The boardwalk is located between Jog Road (Mirasol Boulevard) and PGA Boulevard in a wetland area. The boardwalk is approximately 410 feet long and is comprised of pressure-treated wood for its substructure and superstructure.

WGI completed a condition assessment of the 20-year-old wooden boardwalk structure in August of 2022, followed by preparation of contract documents, drawings and specifications for the repair and renovation of the boardwalk. This project was advertised for public bid on July 23, 2023 and July 30, 2023, with an engineer's estimate of \$401,834.56. On August 30, 2023, one bid was received and opened publicly at Northern's office. The single bid received was approximately 36% higher than the engineer's estimate.

The project was then re-advertised for public bid on October 1, 2023 and October 8, 2023. On October 31, 2023, eight bids were received and opened publicly at Northern's office. The bids were verified using a spreadsheet, and the apparent low bidder is CJ Contracting, LLC in the amount of \$385,000.00.

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 CJ Contracting, LLC be designated the lowest and best bid for this project.

Fiscal Impact

Northern Staff applied for and has been awarded a Florida Recreation Development Assistance Grant (FRDAP) through the Florida Department of Environmental Protection. The grant will reimburse the District up to fifty percent of the approved project estimate, or up to \$200,000.

Recommendation

Northern Staff and the District Engineer recommend Award of Contract for Construction and Purchase Order No. 24-75 to CJ Contracting, LLC in the amount of \$385,000.00.

PRJ 637
UNIT 43 Mirasol
Boardwalk Repair and Renovation Project
(Bid Summary)

	CJ Contracting	Creative Contracting Group (aka E&F Enterprises)	Industrial Maintenance Services*	Greenway Bridge Company*	Underwater Engineering Services	Murray Logan Construction	Ferreira Construction	Hartzell Construction
PUBLIC IMPROVEMENTS GRAND TOTAL UNIT PRICE BID	\$385,000.00	\$399,300.00	\$434,550.89	\$490,130.59	\$562,510.00	\$566,687.41	\$639,686.10	\$706,892.00

* Mathematical errors/rounding differences on the submitted bids have been corrected on this summary sheet. The errors did not affect the order of the bid totals.



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

24-75

Purchase Order

Vendor :2116

CJ Contracting LLC

11924 Forset Hill Blvd.
Suite 10A-267
Wellington, FL 33414

Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 11/01/2023
Required Date 11/15/2023
Prepared By KATHLEEN J. MALONEY-POLLACK
Workflow ID 07
Status Board 2 Documents
Description PRJ 637 Mirasol Boardwalk Repair and Renovation Project

Change Order 0

Project No 637
Invoice to Y
follow

Comments : LH: Not a budgeted amount, but reimbursable through FRDAP grant up to \$400k (\$300k for boardwalk replacement and \$100k for related landscaping). Sufficient fund balance is available to fund costs prior to reimbursement.

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	4301	56301	PRJ 637 Mirasol Boardwalk Repair and Renovation Project	385,000.00	385,000.00

Total : \$385,000.00

Approval Information

SUSAN P. SCHEFF	Board	11/06/2023 10:10 AM
CLIFFORD D. BEAT	Executive Director	11/06/2023 10:07 AM
KATHLEEN E. ROUN	Finance Director	11/03/2023 4:45 PM
LAURA L. HAM	Budget Manager	11/03/2023 4:08 PM
Kimberly A. Leser	District Engineer	11/02/2023 11:21 AM
KENNITH R. ROUN	Department Manager	11/02/2023 7:19 AM
KATHLEEN J. MALO	Requester	11/01/2023 3:54 PM

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

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

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

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



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

EXECUTIVE SUMMARY

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

DATE: November 15, 2023

FROM: Katie Roundtree, Director of Finance and Administration

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

RE: Consider Second Amendment to Agent Services Agreement with Risk Management Associates, Inc.

Background

On October 1, 2008, Northern contracted with Risk Management Associates, Inc. to provide risk management and insurance program administration services. In April 2013, a First Amendment altered the Agreement's termination date. Risk Management Associates, Inc. annually provides quotes for property, liability and workers comp insurance. Instead of agent fees paid by the insurance companies, they are paid a set broker's commission by Northern. Risk Management Associates, Inc. invoices Northern for the premium payments and commission upon renewal of the insurance policies. Annually paying invoices is more cost-effective than paying monthly invoices. Staff requests that the terms of the Agreement be modified to allow for annual payment of premiums and commission rather than monthly, as is currently set forth in the Agreement.

Fiscal Impact

Time, materials and postage are saved by paying on an annual rather than monthly basis.

Recommendation

Northern Staff and Consultants recommend approval of the Second Amendment to the Agent Services Agreement with Risk Management Associates, Inc. to modify the payment schedule from a monthly payment to an annual payment of premiums and commission.

**Second Amendment to Agent Services Agreement
Between
Northern Palm Beach County Improvement District
and
Risk Management Associates, Inc.**

This Second Amendment, (the "Second Amendment") shall be effective as of the 1st day of October, 2023 and is being entered into by and between Northern Palm Beach County Improvement District (herein the "District") and Risk Management Associates, Inc., (herein the "Agent").

WITNESSETH

WHEREAS, on October 1, 2008, the District and Agent entered into an Agent Services Agreement for the Agent's provision of therein specified risk management and insurance program administration services (the "Agreement"); and

WHEREAS, on April 18, 2013 the District and Agent approved a First Amendment to the Agreement; and

WHEREAS, the District and Agent intend by this Second Amendment to further amend the Agreement.

NOW, THEREFORE, for and in consideration of the mutual benefits to the respective parties hereto, the District and Agent do agree as follows:

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

Section 2. Amendment. The Agreement, as previously amended, is hereby further amended to authorize an annual single payment of the Agent's annual fee.

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

Section 4. Counterparts. This Second Amendment may be executed in one or more counterparts, all of which shall be considered as one and the same instrument.

Section 5. Effective Date. Once signed by the parties hereto, this Second Amendment shall be effective as of October 1, 2023.

[Separate Signature Pages are Attached]

Executed by the District this ____ day of _____, 2023.

(SEAL)

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

By: _____

Print: _____

Title: _____

Attest:

By: _____

Assistant Secretary

Executed by Agent this 2nd day of November, 2023.

RISK MANAGEMENT ASSOCIATES, INC.

By:  _____

Print: Matthew Montgomery _____

Title: Executive Vice President _____



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: November 15, 2023

FROM: Susan P. Scheff, District Clerk

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

RE: Public and Community Relations Board Report

Community Relations

1. Northern Staff attended the following meetings on behalf of the District:
 - Leadership Palm Beach County
 - Palm Beach North Chamber of Commerce
 - Safety Council of Palm Beach County
2. Northern Staff met with representatives of the following Units to discuss projects and provide information:

Unit No. 2C	Alton
Unit No. 3A	Woodbine
Unit No. 5A	Vista Center of Palm Beach
Unit No. 9A	Abacoa I
Unit No. 11	PGA National
Unit No. 14	Eastpointe
Unit No. 15	Villages of Palm Beach Lakes
Unit No. 16	Palm Beach Park of Commerce
Unit No. 18	Ibis Golf & Country Club
Unit No. 21	Old Marsh
Unit No. 27B	Botanica
Unit No. 31	BallenIsles Country Club
Unit No. 43	Mirasol
Unit No. 45	Paseos
Unit No. 53	Arden

3. Katie Roundtree and Ken Roundtree attended the Leadership Palm Beach County “Beyond Politics: Lessons in Leadership from Elected Officials” breakfast meeting event held at the Manatee Lagoon on November 9.
4. Katie Roundtree attended the Palm Beach Gardens High School Magnet Board Meeting held in their Media Center on November 14.
5. Katie Roundtree attended various Leadership Palm Beach County Committee Meetings held virtually throughout the month.

Training

1. Laura Ham participated in various CPE webinars sponsored by PFM, DAC and Marcum from October 26 through November 14.

Media

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

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

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

NORTHERN NOTES

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

Roseate Spoonbill- Nature's (Other) Brilliant Pink Bird



Roseate spoonbills are striking pink birds that inhabit our marshes and preserves in South Florida. They are shorter and smaller than the more infamous flamingo, but their plumage is just as striking and easy to spot from afar. While they may be small in stature, they have a wingspan that is almost twice as wide as they are tall.

Roseate Spoonbills are highly social. They feed with each other and with other wading birds. They also nest in colonies and fly in flocks. They are found with other spoonbills in a group called appropriately a “bowl.”

But what makes them pink? Spoonbills feed on small fish, insects and crustaceans (invertebrates). Crustaceans are packed with carotenoids, fat-soluble pigments that constitute reds, oranges, and yellows. Invertebrates compile these pigments by eating aquatic vegetation, which uses beta-carotenoids to conduct photosynthesis. Then, as spoonbills eat these crustaceans, they ingest their stockpiled carotenoids. As the birds digest their prey, these pigments are transferred into fat stores under the skin. These reserves feed into the feathers, primarily along the bird's back, wings and rump.

As to their distinctive beak, spoonbills develop a flat, spoon-shaped bill shortly after hatching. Spoonbill hatchlings have a straight beak for the first few days of their life. The spoon shape grows as the chick develops. Spoonbills forage by sweeping their open bills back and forth under the water (think of a metal detector). Their bills have nerves that can feel when prey enters their bill and triggers it to shut when it comes in contact with food. It's a very efficient way to forage.

Up close, roseate spoonbills have unique coloring on their heads. While young, they have light-colored feathers covering their heads and light pink plumage. As they age, the feathers on their

head thin out, with only the blue-green to yellow-green head showing, and their plumage gets darker. Their reddish eyes are in stark contrast to their head coloring, making them quite a unique specimen. You can estimate the age of a roseate spoonbill then by determining if they have feathers on their head and by how vibrant their feathers are.

We are fortunate to see them still since they were hunted almost to extinction in the late 1800s for their gorgeous plumage used to decorate hats and fans. Thankfully, they received legal protection in the 1940s, and their population has recovered.

Roseate spoonbills are the only spoonbill species native to the United States. Other species are found in Africa, Asia, Australia and Europe. However, no other spoonbill species has the distinctive pink coloring as the roseate spoonbill.

Take advantage of the cooler weather and explore the outdoors again! Find a park or preserve and see if you can spot a bowl of roseate spoonbills. Enjoy!

NPDES Tip: Storms occur all year round. Make sure your yards and trees are trimmed neatly to avoid flying debris during a storm. Dispose of your trimmings and clippings properly—Do not put them into storm drains or lakes!



Northern Palm Beach County Improvement District
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EXECUTIVE SUMMARY

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

DATE: November 15, 2023

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 \$575,243, representing a 1.47% collected rate.

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

Through Middle of November			
Fiscal Year Ending	Total Budget \$	YTD Collected \$	Total YTD Collected % of Budget
2024	\$ 39,215,841	\$ 575,243	1.47%
2023	\$ 35,922,095	\$ 534,303	1.49%
2022	\$ 34,164,263	\$ 1,007,797	2.95%
2021	\$ 31,694,504	\$ 278,332	0.88%
2020	\$ 32,069,289	\$ 294,695	0.92%
2019	\$ 30,878,079	\$ 272,607	0.88%
2018	\$ 30,395,272	\$ 392,673	1.29%
2017	\$ 29,851,907	\$ 453,733	1.52%
2016	\$ 24,785,265	\$ 340,240	1.37%
2015	\$ 24,863,731	\$ 364,142	1.46%

The next expected distribution is scheduled for November 15, 2023.

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	725.17	60,088.00	(59,362.83)	1.20%	98.79%
UNIT 2 - MAINTENANCE FUND	7,361.81	388,736.00	(381,374.19)	1.89%	98.10%
UNIT 2A - MAINTENANCE FUND	2,553.55	149,336.00	(146,782.45)	1.70%	98.29%
UNIT 2A - DEBT FUND	5,937.21	347,096.00	(341,158.79)	1.71%	98.28%
UNIT 2C - MAINTENANCE FUND	2,521.97	412,811.00	(410,289.03)	0.61%	99.38%
UNIT 2C - DEBT SERVICE FUND	34,522.58	5,598,883.00	(5,564,360.42)	0.61%	99.38%
UNIT 3 - MAINTENANCE FUND	6,063.31	380,735.00	(374,671.69)	1.59%	98.40%
UNIT 3A - MAINTENANCE FUND	4,757.97	292,673.00	(287,915.03)	1.62%	98.37%
UNIT 3A - DEBT FUND	6,899.45	424,381.00	(417,481.55)	1.62%	98.37%
UNIT 4 - MAINTENANCE FUND	10,320.78	611,241.00	(600,920.22)	1.68%	98.31%
UNIT 5 - MAINTENANCE FUND	13,391.97	605,317.00	(591,925.03)	2.21%	97.78%
UNIT 5A - MAINTENANCE FUND	5,575.18	860,399.00	(854,823.82)	0.64%	99.35%
UNIT 5B - MAINTENANCE FUND	7,805.05	152,401.00	(144,595.95)	5.12%	94.87%
UNIT 5B - DEBT FUND	20,608.22	402,388.00	(381,779.78)	5.12%	94.87%
UNIT 5C - MAINTENANCE FUND	1,911.16	52,766.00	(50,854.84)	3.62%	96.37%
UNIT 5D - MAINTENANCE FUND	4,268.38	136,969.00	(132,700.62)	3.11%	96.88%
UNIT 7 - MAINTENANCE FUND	831.75	131,039.00	(130,207.25)	0.63%	99.36%
UNIT 9 - MAINTENANCE FUND	1,582.80	137,492.00	(135,909.20)	1.15%	98.84%
UNIT 9A - MAINTENANCE FUND	14,983.90	1,187,219.00	(1,172,235.10)	1.26%	98.73%
UNIT 9A - DEBT FUND	36,491.45	2,891,253.00	(2,854,761.55)	1.26%	98.73%
UNIT 9B - MAINTENANCE FUND	11,421.97	967,759.00	(956,337.03)	1.18%	98.81%
UNIT 9B - DEBT FUND	15,884.17	1,345,795.00	(1,329,910.83)	1.18%	98.81%
UNIT 11 - MAINTENANCE FUND	88,501.42	3,185,052.00	(3,096,550.58)	2.77%	97.22%
UNIT 12 - MAINTENANCE FUND	2,138.01	78,561.00	(76,422.99)	2.72%	97.27%
UNIT 12A - MAINTENANCE FUND	1,065.86	27,236.00	(26,170.14)	3.91%	96.08%
UNIT 14 - MAINTENANCE FUND	31,987.20	1,011,427.00	(979,439.80)	3.16%	96.83%
UNIT 15 - MAINTENANCE FUND	18,144.30	996,570.00	(978,425.70)	1.82%	98.17%
UNIT 16 - MAINTENANCE FUND	4,885.70	1,374,841.00	(1,369,955.30)	0.35%	99.64%
UNIT 16 - DEBT FUND	1,909.44	537,319.00	(535,409.56)	0.35%	99.64%
UNIT 18 - MAINTENANCE FUND	44,272.81	2,227,070.00	(2,182,797.19)	1.98%	98.01%
UNIT 19 - MAINTENANCE FUND	2,738.79	576,040.00	(573,301.21)	0.47%	99.52%
UNIT 19A - MAINTENANCE FUND	244.68	41,700.00	(41,455.32)	0.58%	99.41%
UNIT 20 - MAINTENANCE FUND	5,140.06	228,083.00	(222,942.94)	2.25%	97.74%
UNIT 21 - MAINTENANCE FUND	13,387.61	834,032.00	(820,644.39)	1.60%	98.39%
UNIT 23 - MAINTENANCE FUND	11,033.81	326,553.00	(315,519.19)	3.37%	96.62%
UNIT 24 - MAINTENANCE FUND	7,657.04	349,204.00	(341,546.96)	2.19%	97.80%
UNIT 27B - MAINTENANCE FUND	2,229.24	184,181.00	(181,951.76)	1.21%	98.78%
UNIT 27B - DEBT FUND	2,292.70	206,008.00	(203,715.30)	1.11%	98.88%
UNIT 29 - MAINTENANCE FUND	2,071.26	94,897.00	(92,825.74)	2.18%	97.81%
UNIT 31 - MAINTENANCE FUND	24,729.24	929,999.00	(905,269.76)	2.65%	97.34%
UNIT 32 - MAINTENANCE FUND	198.70	22,450.00	(22,251.30)	0.88%	99.11%
UNIT 32A - MAINTENANCE FUND	85.46	5,000.00	(4,914.54)	1.70%	98.29%
UNIT 33 - MAINTENANCE FUND	329.62	26,474.00	(26,144.38)	1.24%	98.75%
UNIT 34 - MAINTENANCE FUND	2,381.16	198,326.00	(195,944.84)	1.20%	98.79%
UNIT 38 - MAINTENANCE FUND	2,359.93	78,252.00	(75,892.07)	3.01%	96.98%
UNIT 41 - MAINTENANCE FUND	400.72	7,841.00	(7,440.28)	5.11%	94.88%
UNIT 43 - MAINTENANCE FUND	15,466.61	1,071,832.00	(1,056,365.39)	1.44%	98.55%
UNIT 43 - DEBT FUND	19,721.07	1,263,141.00	(1,243,419.93)	1.56%	98.43%
UNIT 44 - MAINTENANCE FUND	653.06	124,736.00	(124,082.94)	0.52%	99.47%
UNIT 44 - DEBT FUND	3,099.17	591,937.00	(588,837.83)	0.52%	99.47%
UNIT 45 - MAINTENANCE FUND	10,823.26	471,234.00	(460,410.74)	2.29%	97.70%
Unit 45- Debt Fund	6,422.59	279,630.00	(273,207.41)	2.29%	97.70%
Unit 46 - Maint Fund	1,173.39	45,956.00	(44,782.61)	2.55%	97.44%

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	19,666.20	788,248.00	(768,581.80)	2.49%	97.50%
UNIT 47- MAINTENANCE FUND	1,164.64	58,632.00	(57,467.36)	1.98%	98.01%
UNIT 49- MAINTENANCE FUND	0.00	91,167.00	(91,167.00)	0.00%	100.00%
UNIT 51 - MAINTENANCE FUND	1,946.54	42,921.00	(40,974.46)	4.53%	95.46%
Unit 53 - Maintenance Fund	265.10	102,971.00	(102,705.90)	0.25%	99.74%
Unit 53 Debt Service Fund	<u>8,236.85</u>	<u>3,199,543.00</u>	<u>(3,191,306.15)</u>	<u>0.25%</u>	<u>99.74%</u>
Report Difference	575,243.04	39,215,841.00	(38,640,597.96)	1.47%	98.53%

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

Description	Bank Balance			% of Investments	Interest Rates			
	Current Month	Prior Month	Prior Year		Current Month	Prior Month	This Month Last Year	
Pooled Cash Accounts:								
Wells Fargo (2)	\$ 885,279	\$ 3,507,839	\$ 32,492,324	1.7%	0.00%	0.00%	0.00%	
Alt Ckg (TD Bank)	\$ 3,077,987	\$ 3,070,164	\$ 2,999,314	5.9%	3.00%	3.00%	0.75%	
Synovus	\$ -	\$ -	\$ -	0.0%	0.85%	0.85%	0.00%	
Dreyfus Govt Cash Mgmt (DR289)	\$ 27,322	\$ -	\$ 7,045	0.1%	5.04%	5.21%	2.74%	
Dreyfus Pfd MM (DR194)	\$ 32,637	\$ -	\$ 17,184	0.1%	5.17%	5.34%	2.95%	
Dreyfus Trsy Agy (DR521)	\$ 27,837	\$ -	\$ 7,271	0.1%	5.04%	5.21%	2.83%	
JP Morgan USTrsy (J3918)	\$ 27,621	\$ -	\$ 12,874	0.1%	5.07%	5.17%	2.54%	
JP Morgan 100 USTrsy (J3163)	\$ 35,211,544	\$ -	\$ -	67.1%	5.07%	0.00%	0.00%	
Total Pooled Cash	\$ 39,290,226	\$ 6,578,003	\$ 35,536,012					
Bond Trust Accounts (held with Bank Of New York Mellon):								
Debt Service Funds	\$ 571,836	\$ 569,768	\$ 101,594	1.1%	5.26%	5.26%	0.00%	
Reserve Funds	\$ 10,493,777	\$ 10,455,894	\$ 10,449,953	20.0%	0.00% - 0.25%	0.00% - 0.25%	0.00% - 1.92%	
Project Funds	\$ 2,156,441	\$ 2,166,285	\$ 5,822,033	4.1%	4.74%	4.48%	0.00%	
Total Trust Monies	\$ 13,222,054	\$ 13,191,948	\$ 16,373,580					
GRAND TOTAL	\$ 52,512,280	\$ 19,769,951	\$ 51,909,592					

Notes:

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

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

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	77,492	134,625	(57,133)
Intergovernmental revenues	0	0	0
Investment income	1,146	0	1,146
Miscellaneous	500	0	500
Total Revenues:	<u>79,138</u>	<u>134,625</u>	<u>(55,487)</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	0	752	752
CHEMICAL WEED CONTROL	1,291	15,493	14,202
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	0	27,734	27,734
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMTRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	0	565	565
Total Physical Environment	<u>1,291</u>	<u>70,544</u>	<u>69,253</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	0	2,818	2,818
Total Capital outlay	<u>0</u>	<u>2,818</u>	<u>2,818</u>
Total Expenditures:	<u>1,291</u>	<u>73,362</u>	<u>72,071</u>
Excess (deficiency) of revenues over expenditures	<u>77,847</u>	<u>61,263</u>	<u>16,584</u>
Other financing sources (uses):			
Transfers out	(1,649)	(72,763)	71,114
Total Other financing sources (uses):	<u>(1,649)</u>	<u>(72,763)</u>	<u>71,114</u>
Net change in fund balance	76,198	(11,500)	87,698
Fund balances, beginning of year	<u>214,902</u>	<u>0</u>	<u>214,902</u>
Total Fund balances, beginning of year	<u>214,902</u>	<u>0</u>	<u>214,902</u>
Fund balance, end of period	<u>291,100</u>	<u>(11,500)</u>	<u>302,600</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2
From 10/1/2023 Through 10/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0	378,486	(378,486)
Intergovernmental revenues	0	0	0
Investment income	2,056	0	2,056
Miscellaneous	750	0	750
Total Revenues:	2,806	378,486	(375,680)
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	0	1,832	1,832
CHEMICAL WEED CONTROL	1,594	19,126	17,532
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	0	17,612	17,612
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	38,646	38,646
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	4,500	4,500
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	0	7,000	7,000
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	15,000	15,000
Other	0	31,894	31,894
Total Physical Environment	1,594	152,610	151,016
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	23,000	23,000
Other	0	12,884	12,884
Total Capital outlay	0	35,884	35,884
Total Expenditures:	1,594	188,494	186,900
Excess (deficiency) of revenues over expenditures	1,212	189,992	(188,780)
Other financing sources (uses):			
Transfers out	(3,919)	(189,992)	186,073
Total Other financing sources (uses):	(3,919)	(189,992)	186,073
Net change in fund balance	(2,707)	0	(2,707)
Fund balances, beginning of year	504,733	0	504,733

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 10/31/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	504,733	0	504,733
Fund balance, end of period	502,027	0	502,027

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 10/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0	143,593	(143,593)
Intergovernmental revenues	0	0	0
Investment income	1,438	0	1,438
Miscellaneous	0	0	0
Total Revenues:	1,438	143,593	(142,155)
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	0	1,452	1,452
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	0	4,530	4,530
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	15,000	15,000
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	0	9,000	9,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	3,000	3,000
REPAIR & MAINT - GATE/FENCE	0	3,000	3,000
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	18,000	18,000
Other	29	4,451	4,422
Total Physical Environment	29	70,633	70,604
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	29	70,633	70,604
Excess (deficiency) of revenues over expenditures	1,409	72,960	(71,551)
Other financing sources (uses):			
Transfers out	(4,141)	(72,960)	68,819
Total Other financing sources (uses):	(4,141)	(72,960)	68,819
Net change in fund balance	(2,732)	0	(2,732)
Fund balances, beginning of year	367,638	0	367,638
Total Fund balances, beginning of year	367,638	0	367,638

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 10/31/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	364,906	0	364,906

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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	396,934	(396,934)
Intergovernmental revenues	0	0	0
Investment income	2,180	0	2,180
Miscellaneous	1,374	0	1,374
Total Revenues:	<u>3,554</u>	<u>396,934</u>	<u>(393,380)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	2,500	2,500
FINANCIAL CONS./ADVISOR	0	400	400
AUDITORS SERVICES	0	1,456	1,456
CHEMICAL WEED CONTROL	137	1,650	1,513
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	0	3,596	3,596
PRESERVE/EXOTIC MAINT	0	146,395	146,395
REPAIR & MAINT-AERATORS	0	29,040	29,040
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	30,000	30,000
R&M- Aerator refurbishments	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	0	5,890	5,890
Total Physical Environment	<u>137</u>	<u>253,927</u>	<u>253,790</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	40,000	40,000
MACHINERY & EQUIPMENT	0	23,000	23,000
Total Capital outlay	<u>0</u>	<u>63,000</u>	<u>63,000</u>
Total Expenditures:	<u>137</u>	<u>316,927</u>	<u>316,790</u>
Excess (deficiency) of revenues over expenditures	<u>3,416</u>	<u>80,007</u>	<u>(76,591)</u>
Other financing sources (uses):			
Transfers out	(5,447)	(100,007)	94,560
Total Other financing sources (uses):	<u>(5,447)</u>	<u>(100,007)</u>	<u>94,560</u>
Net change in fund balance	<u>(2,030)</u>	<u>(20,000)</u>	<u>17,970</u>
Fund balances, beginning of year	<u>546,053</u>	<u>0</u>	<u>546,053</u>
Total Fund balances, beginning of year	<u>546,053</u>	<u>0</u>	<u>546,053</u>
Fund balance, end of period	<u>544,023</u>	<u>(20,000)</u>	<u>564,023</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2023 Through 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	372,951	(372,951)
Intergovernmental revenues	0	0	0
Investment income	1,830	0	1,830
Miscellaneous	774	0	774
Total Revenues:	<u>2,603</u>	<u>372,951</u>	<u>(370,348)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	1,293	1,293
CHEMICAL WEED CONTROL	0	32,923	32,923
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	30,000	30,000
MOWING & LANDSCAPE MAINTENANCE	0	45,322	45,322
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	0	14,634	14,634
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	68,360	68,360
REPAIR & MAINT - GENERAL	0	6,000	6,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE/FENCE	0	3,000	3,000
Repairs & Maint - Catch Basins	0	3,000	3,000
REPAIR & MAINT- RTU GATES	0	4,000	4,000
REPAIR & MAINT- WATER CTRL STR	0	8,000	8,000
Other	18	4,664	4,646
Total Physical Environment	<u>18</u>	<u>240,696</u>	<u>240,678</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	46,000	46,000
Other	0	3,558	3,558
Total Capital outlay	<u>0</u>	<u>49,558</u>	<u>49,558</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>18</u>	<u>290,254</u>	<u>290,236</u>
Excess (deficiency) of revenues over expenditures	<u>2,586</u>	<u>82,697</u>	<u>(80,111)</u>
Other financing sources (uses):			
Transfers out	(4,939)	(124,253)	119,314
Capital contributions from landowners	1,026	11,556	(10,530)

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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(3,913)</u>	<u>(112,697)</u>	<u>108,784</u>
Net change in fund balance	(1,328)	(30,000)	28,672
Fund balances, beginning of year	<u>465,500</u>	<u>0</u>	<u>465,500</u>
Total Fund balances, beginning of year	<u>465,500</u>	<u>0</u>	<u>465,500</u>
Fund balance, end of period	<u>464,173</u>	<u>(30,000)</u>	<u>494,173</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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	281,417	(281,417)
Intergovernmental revenues	0	0	0
Investment income	1,666	0	1,666
Miscellaneous	0	0	0
Total Revenues:	<u>1,666</u>	<u>281,417</u>	<u>(279,751)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,500	1,500
FINANCIAL CONS./ADVISOR	0	200	200
IT Services	0	0	0
AUDITORS SERVICES	0	1,321	1,321
CHEMICAL WEED CONTROL	0	9,471	9,471
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	41,085	41,085
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	0	19,272	19,272
Other	0	36,403	36,403
Total Physical Environment	<u>0</u>	<u>250,752</u>	<u>250,752</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	23,000	23,000
Total Capital outlay	<u>0</u>	<u>23,000</u>	<u>23,000</u>
Total Expenditures:	<u>0</u>	<u>273,752</u>	<u>273,752</u>
Excess (deficiency) of revenues over expenditures	<u>1,666</u>	<u>7,665</u>	<u>(5,999)</u>
Other financing sources (uses):			
Transfers out	(3,092)	(70,665)	67,573
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(3,092)</u>	<u>(70,665)</u>	<u>67,573</u>
Net change in fund balance	<u>(1,426)</u>	<u>(63,000)</u>	<u>61,574</u>
Fund balances, beginning of year	<u>426,002</u>	<u>0</u>	<u>426,002</u>
Total Fund balances, beginning of year	<u>426,002</u>	<u>0</u>	<u>426,002</u>
Fund balance, end of period	<u>424,576</u>	<u>(63,000)</u>	<u>487,576</u>

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	2,639	604,095	(601,456)
Intergovernmental revenues	0	0	0
Investment income	3,159	0	3,159
Miscellaneous	500	0	500
Total Revenues:	<u>6,298</u>	<u>604,095</u>	<u>(597,797)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	2,158	2,158
CHEMICAL WEED CONTROL	0	19,938	19,938
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	0	19,461	19,461
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	99,621	99,621
REPAIR & MAINT-CANAL/LAKE	0	17,500	17,500
REPAIR & MAINT - GENERAL	0	4,000	4,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	300,000	300,000
REPAIR & MAINT - GATE/FENCE	0	3,000	3,000
R&M- Aerator refurbishments	0	14,000	14,000
REPAIR & MAINT- RTU GATES	0	6,000	6,000
REPAIR & MAINT- WATER CTRL STR	0	10,000	10,000
Other	<u>1,328</u>	<u>60,408</u>	<u>59,080</u>
Total Physical Environment	<u>1,328</u>	<u>567,586</u>	<u>566,258</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	69,000	69,000
Other	<u>0</u>	<u>9,896</u>	<u>9,896</u>
Total Capital outlay	<u>0</u>	<u>78,896</u>	<u>78,896</u>
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>1,328</u>	<u>646,482</u>	<u>645,154</u>
Excess (deficiency) of revenues over expenditures	<u>4,970</u>	<u>(42,387)</u>	<u>47,357</u>
Other financing sources (uses):			
Transfers out	<u>(5,973)</u>	<u>(190,828)</u>	<u>184,856</u>
Total Other financing sources (uses):	<u>(5,973)</u>	<u>(190,828)</u>	<u>184,856</u>
Net change in fund balance	(1,003)	(233,215)	232,212
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 10/31/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	806,400	0	806,400
Total Fund balances, beginning of year	806,400	0	806,400
Fund balance, end of period	805,397	(233,215)	1,038,612

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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	585,505	(585,505)
Intergovernmental revenues	0	0	0
Investment income	3,180	0	3,180
Miscellaneous	0	0	0
Total Revenues:	<u>3,180</u>	<u>585,505</u>	<u>(582,325)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	4,492	4,492
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	0	855	855
CHEMICAL WEED CONTROL	873	10,470	9,597
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	0	14,070	14,070
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	25,000	25,000
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	500	500
Other	0	5,735	5,735
Total Physical Environment	<u>873</u>	<u>65,122</u>	<u>64,249</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	0	9,064	9,064
Total Capital outlay	<u>0</u>	<u>9,064</u>	<u>9,064</u>
Principal	0	224,469	224,469
Interest	0	80,399	80,399
Total Expenditures:	<u>873</u>	<u>379,054</u>	<u>378,181</u>
Excess (deficiency) of revenues over expenditures	<u>2,307</u>	<u>206,451</u>	<u>(204,144)</u>
Other financing sources (uses):			
Transfers out	(3,363)	(131,451)	128,088
Total Other financing sources (uses):	<u>(3,363)</u>	<u>(131,451)</u>	<u>128,088</u>
Net change in fund balance	(1,056)	75,000	(76,056)
Fund balances, beginning of year	<u>811,470</u>	<u>0</u>	<u>811,470</u>
Total Fund balances, beginning of year	<u>811,470</u>	<u>0</u>	<u>811,470</u>
Fund balance, end of period	<u>810,415</u>	<u>75,000</u>	<u>735,415</u>

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0	827,308	(827,308)
Intergovernmental revenues	0	0	0
Investment income	3,305	0	3,305
Miscellaneous	500	0	500
Total Revenues:	3,805	827,308	(823,503)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	19,000	19,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	2,000	2,000
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	1,296	1,296
MARSH MAINT-LITTORAL ZONE	0	18,779	18,779
CHEMICAL WEED CONTROL	0	38,229	38,229
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	62,000	62,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	250,000	250,000
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	183	22,605	22,422
Total Physical Environment	183	427,409	427,226
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Principal	0	246,990	246,990
Interest	0	127,500	127,500
Total Expenditures:	183	801,899	801,716
Excess (deficiency) of revenues over expenditures	3,623	25,409	(21,786)
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(6,146)	(150,409)	144,263
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(6,146)	(150,409)	144,263
Net change in fund balance	(2,523)	(125,000)	122,477
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 10/31/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	844,330	0	844,330
Total Fund balances, beginning of year	844,330	0	844,330
Fund balance, end of period	841,807	(125,000)	966,807

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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	146,540	(146,540)
Intergovernmental revenues	0	0	0
Investment income	736	0	736
Miscellaneous	0	0	0
Total Revenues:	<u>736</u>	<u>146,540</u>	<u>(145,804)</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	0	731	731
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	0	5,309	5,309
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	55	20,000	19,945
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	6,000	6,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	16,000	16,000
REPAIR & MAINT - GATE/FENCE	0	2,000	2,000
R&M- GENERATORS	0	12,500	12,500
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	<u>87</u>	<u>8,921</u>	<u>8,834</u>
Total Physical Environment	<u>142</u>	<u>84,896</u>	<u>84,754</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>142</u>	<u>116,146</u>	<u>116,004</u>
Excess (deficiency) of revenues over expenditures	<u>593</u>	<u>30,394</u>	<u>(29,801)</u>
Other financing sources (uses):			
Transfers out	<u>(1,991)</u>	<u>(52,040)</u>	<u>50,049</u>
Total Other financing sources (uses):	<u>(1,991)</u>	<u>(52,040)</u>	<u>50,049</u>
Net change in fund balance	<u>(1,398)</u>	<u>(21,646)</u>	<u>20,248</u>
Fund balances, beginning of year	<u>188,811</u>	<u>0</u>	<u>188,811</u>
Total Fund balances, beginning of year	<u>188,811</u>	<u>0</u>	<u>188,811</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 10/31/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	187,413	(21,646)	209,059

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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	50,737	(50,737)
Investment income	1,066	0	1,066
Miscellaneous	0	0	0
Total Revenues:	<u>1,066</u>	<u>50,737</u>	<u>(49,671)</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	0	531	531
TRASH DISPOSAL	0	3,400	3,400
MOWING & LANDSCAPE MAINTENANCE	0	1,166	1,166
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,600	1,600
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	7,000	7,000
REPAIR & MAINT - GATE/FENCE	0	1,000	1,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	<u>11</u>	<u>848</u>	<u>837</u>
Total Physical Environment	11	29,045	29,034
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	12,500	12,500
MACHINERY & EQUIPMENT	0	0	0
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	0	12,500	12,500
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>11</u>	<u>41,545</u>	<u>41,534</u>
Excess (deficiency) of revenues over expenditures	<u>1,055</u>	<u>9,192</u>	<u>(8,137)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(2,323)</u>	<u>(21,692)</u>	<u>19,369</u>
Total Other financing sources (uses):	<u>(2,323)</u>	<u>(21,692)</u>	<u>19,369</u>
Net change in fund balance	(1,268)	(12,500)	11,232
Fund balances, beginning of year	<u>272,210</u>	<u>0</u>	<u>272,210</u>
Total Fund balances, beginning of year	<u>272,210</u>	<u>0</u>	<u>272,210</u>
Fund balance, end of period	<u>270,942</u>	<u>(12,500)</u>	<u>283,442</u>

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	131,701	(131,701)
Intergovernmental revenues	0	0	0
Investment income	1,071	0	1,071
Miscellaneous	0	0	0
Total Revenues:	<u>1,071</u>	<u>131,701</u>	<u>(130,630)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	272	272
Special Legislative Activities	0	0	0
AUDITORS SERVICES	0	840	840
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	0	2,771	2,771
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	55	20,000	19,945
REPAIR & MAINT-CANAL/LAKE	0	7,500	7,500
REPAIR & MAINT-BLDG	0	3,000	3,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	18,000	18,000
REPAIR & MAINT - GATE/FENCE	0	2,500	2,500
R&M- GENERATORS	0	12,500	12,500
REPAIR & MAINT- WATER CTRL STR	0	1,600	1,600
Other	100	6,820	6,720
Total Physical Environment	<u>155</u>	<u>83,303</u>	<u>83,148</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	61,250	61,250
Total Capital outlay	<u>0</u>	<u>61,250</u>	<u>61,250</u>
Total Expenditures:	<u>155</u>	<u>144,553</u>	<u>144,398</u>
Excess (deficiency) of revenues over expenditures	<u>916</u>	<u>(12,852)</u>	<u>13,768</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(2,135)	(48,398)	46,263
Total Other financing sources (uses):	<u>(2,135)</u>	<u>(48,398)</u>	<u>46,263</u>
Net change in fund balance	(1,219)	(61,250)	60,031
Fund balances, beginning of year	<u>273,850</u>	<u>0</u>	<u>273,850</u>
Total Fund balances, beginning of year	<u>273,850</u>	<u>0</u>	<u>273,850</u>

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	272,631	(61,250)	333,881

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 10/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0	125,999	(125,999)
Intergovernmental revenues	1,017	0	1,017
Investment income	1,618	0	1,618
Miscellaneous	0	0	0
Total Revenues:	2,635	125,999	(123,364)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	4,513	4,513
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	675	675
CHEMICAL WEED CONTROL	482	5,789	5,307
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,200	1,200
MOWING & LANDSCAPE MAINTENANCE	0	16,842	16,842
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT - GATE/FENCE	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	0	1,570	1,570
Total Physical Environment	482	42,089	41,607
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	10,000	10,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	3,122	3,122
Total Capital outlay	0	13,122	13,122
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	482	55,211	54,729
Excess (deficiency) of revenues over expenditures	2,152	70,788	(68,636)
Other financing sources (uses):			
Transfers out	(1,998)	(70,788)	68,790
Total Other financing sources (uses):	(1,998)	(70,788)	68,790
Net change in fund balance	154	0	154
Fund balances, beginning of year	410,957	0	410,957
Total Fund balances, beginning of year	410,957	0	410,957

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 10/31/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	411,112	0	411,112

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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	135,931	(135,931)
Intergovernmental revenues	0	0	0
Investment income	1,464	0	1,464
Miscellaneous	0	0	0
Total Revenues:	<u>1,464</u>	<u>135,931</u>	<u>(134,467)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	6,549	6,549
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	705	705
CHEMICAL WEED CONTROL	327	3,930	3,603
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	0	6,056	6,056
SUPERVISORS EXPENSES	0	0	0
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,500	5,500
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMTRY	0	12,000	12,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT - IRRIGATION	0	0	0
REPAIR & MAINT- RTU GATES	0	6,000	6,000
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	17	1,665	1,648
Total Physical Environment	<u>345</u>	<u>75,405</u>	<u>75,060</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	1,835	1,835
Total Capital outlay	<u>0</u>	<u>1,835</u>	<u>1,835</u>
Interest	0	0	0
Total Expenditures:	<u>345</u>	<u>77,240</u>	<u>76,895</u>
Excess (deficiency) of revenues over expenditures	<u>1,119</u>	<u>58,691</u>	<u>(57,572)</u>
Other financing sources (uses):			
Transfers out	(1,489)	(78,691)	77,202
Total Other financing sources (uses):	<u>(1,489)</u>	<u>(78,691)</u>	<u>77,202</u>
Net change in fund balance	<u>(370)</u>	<u>(20,000)</u>	<u>19,630</u>

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	372,906	0	372,906
Total Fund balances, beginning of year	372,906	0	372,906
Fund balance, end of period	372,536	(20,000)	392,536

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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	5,274	1,146,109	(1,140,835)
Intergovernmental revenues	0	0	0
Investment income	4,656	0	4,656
Miscellaneous	0	0	0
Total Revenues:	<u>9,930</u>	<u>1,146,109</u>	<u>(1,136,179)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	2,000	2,000
WATER QUALITY	0	2,384	2,384
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	0	4,101	4,101
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	0	42,510	42,510
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	0	12,568	12,568
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	0	239,670	239,670
UPLAND MAINTENANCE	0	34,850	34,850
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	111,816	111,816
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	4,000	4,000
REPAIR & MAINT-TELEMTRY	0	5,000	5,000
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	50,000	50,000
REPAIR & MAINT - GATE/FENCE	0	3,000	3,000
R&M- Aerator refurbishments	0	14,000	14,000
R & M PRESERVE STRUCTURES	0	150,000	150,000
REPAIR & MAINT- RTU GATES	0	1,000	1,000
REPAIR & MAINT- WATER CTRL STR	0	25,000	25,000
Other	<u>433</u>	<u>133,194</u>	<u>132,761</u>
Total Physical Environment	433	905,593	905,160
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	20,000	20,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
MACHINERY & EQUIPMENT	0	69,000	69,000
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	0	89,000	89,000

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Principal	0	0	0
Total Expenditures:	433	994,593	994,160
Excess (deficiency) of revenues over expenditures	<u>9,496</u>	<u>151,516</u>	<u>(142,020)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(13,529)	(241,516)	227,987
Total Other financing sources (uses):	<u>(13,529)</u>	<u>(241,516)</u>	<u>227,987</u>
Net change in fund balance	(4,033)	(90,000)	85,967
Fund balances, beginning of year			
	1,191,431	0	1,191,431
Total Fund balances, beginning of year	<u>1,191,431</u>	<u>0</u>	<u>1,191,431</u>
Fund balance, end of period	<u>1,187,398</u>	<u>(90,000)</u>	<u>1,277,398</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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	930,539	(930,539)
Intergovernmental revenues	0	0	0
Investment income	3,645	0	3,645
Miscellaneous	0	0	0
Total Revenues:	<u>3,645</u>	<u>930,539</u>	<u>(926,894)</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	0	0	0
AUDITORS SERVICES	0	3,199	3,199
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	0	18,161	18,161
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	0	2,635	2,635
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	0	239,670	239,670
UPLAND MAINTENANCE	0	85,190	85,190
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	46,341	46,341
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	8,000	8,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	3,000	3,000
R&M- Aerator refurbishments	0	7,000	7,000
R & M PRESERVE STRUCTURES	0	150,000	150,000
REPAIR & MAINT- RTU GATES	0	5,000	5,000
REPAIR & MAINT- WATER CTRL STR	0	8,000	8,000
Other	0	82,549	82,549
Total Physical Environment	<u>0</u>	<u>751,945</u>	<u>751,945</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>0</u>	<u>794,945</u>	<u>794,945</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 10/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Excess (deficiency) of revenues over expenditures	<u>3,645</u>	<u>135,594</u>	<u>(131,949)</u>
Other financing sources (uses):			
Transfers out	<u>(11,380)</u>	<u>(178,594)</u>	<u>167,214</u>
Total Other financing sources (uses):	<u>(11,380)</u>	<u>(178,594)</u>	<u>167,214</u>
Net change in fund balance	(7,735)	(43,000)	35,266
Fund balances, beginning of year			
	<u>937,913</u>	<u>0</u>	<u>937,913</u>
Total Fund balances, beginning of year	<u>937,913</u>	<u>0</u>	<u>937,913</u>
Fund balance, end of period	<u>930,179</u>	<u>(43,000)</u>	<u>973,179</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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	3,062,555	(3,062,555)
Intergovernmental revenues	0	0	0
Investment income	9,353	0	9,353
Miscellaneous	8,974	0	8,974
Total Revenues:	<u>18,328</u>	<u>3,062,555</u>	<u>(3,044,227)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	54,000	54,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	5,000	5,000
WATER QUALITY	0	17,390	17,390
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	1,333	1,333
AUDITORS SERVICES	0	11,242	11,242
MARSH MAINT-LITTORAL ZONE	0	525,150	525,150
CHEMICAL WEED CONTROL	0	331,937	331,937
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	0	34,683	34,683
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	6,460	6,460
PRESERVE/EXOTIC MAINT	0	109,250	109,250
REPAIR & MAINT-AERATORS	0	254,110	254,110
REPAIR & MAINT-PUMP STATN	166	55,000	54,834
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	47,000	47,000
REPAIR & MAINT-BLDG	0	6,000	6,000
REPAIR & MAINT - GENERAL	0	15,000	15,000
REPAIR & MAINT-TELEMTRY	0	10,500	10,500
REPAIR & MAINT-ROADS	0	130,000	130,000
REPAIR & MAINT-CULVERTS	0	100,000	100,000
REPAIR & MAINT - GATE/FENCE	0	5,000	5,000
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	0	160,000	160,000
R&M- Aerator refurbishments	0	35,000	35,000
R&M- GENERATORS	0	17,500	17,500
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	4,500	4,500
R&M- PRESERVE STRUCTURE/INLETS	0	2,080	2,080
Other	2	268,540	268,538
Total Physical Environment	<u>168</u>	<u>2,209,675</u>	<u>2,209,507</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
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 10/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
MACHINERY & EQUIPMENT	0	202,500	202,500
Other	0	8,403	8,403
Total Capital outlay	0	210,903	210,903
Principal	0	179,522	179,522
Interest	0	16,983	16,983
Total Expenditures:	168	2,617,083	2,616,915
Excess (deficiency) of revenues over expenditures	18,160	445,472	(427,312)
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(33,725)	(695,472)	661,747
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(33,725)	(695,472)	661,747
Net change in fund balance	(15,565)	(250,000)	234,435
Fund balances, beginning of year	2,410,780	0	2,410,780
Total Fund balances, beginning of year	2,410,780	0	2,410,780
Fund balance, end of period	2,395,215	(250,000)	2,645,215

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 10/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0	75,540	(75,540)
Intergovernmental revenues	0	0	0
Investment income	787	0	787
Miscellaneous	0	0	0
Total Revenues:	787	75,540	(74,753)
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	0	346	346
CHEMICAL WEED CONTROL	16	194	178
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	0	3,381	3,381
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	0	754	754
Total Physical Environment	16	20,175	20,159
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	10,000	10,000
MACHINERY & EQUIPMENT	0	0	0
Other	0	2,088	2,088
Total Capital outlay	0	12,088	12,088
Total Expenditures:	16	32,263	32,247
Excess (deficiency) of revenues over expenditures	770	43,277	(42,507)
Other financing sources (uses):			
Transfers out	(717)	(53,277)	52,560
Total Other financing sources (uses):	(717)	(53,277)	52,560
Net change in fund balance	54	(10,000)	10,054
Fund balances, beginning of year	200,053	0	200,053
Total Fund balances, beginning of year	200,053	0	200,053
Fund balance, end of period	200,107	(10,000)	210,107

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 10/31/2023
(In Whole Numbers)

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	26,188	(26,188)
Intergovernmental revenues	0	0	0
Investment income	470	0	470
Miscellaneous	0	0	0
Total Revenues:	<u>470</u>	<u>26,188</u>	<u>(25,718)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	138	138
CHEMICAL WEED CONTROL	0	1,255	1,255
TRASH DISPOSAL	0	1,500	1,500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	7,994	7,994
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	0	2,989	2,989
Total Physical Environment	<u>0</u>	<u>18,876</u>	<u>18,876</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>0</u>	<u>18,876</u>	<u>18,876</u>
Excess (deficiency) of revenues over expenditures	<u>470</u>	<u>7,312</u>	<u>(6,842)</u>
Other financing sources (uses):			
Transfers out	(369)	(10,812)	10,443
Total Other financing sources (uses):	<u>(369)</u>	<u>(10,812)</u>	<u>10,443</u>
Net change in fund balance	101	(3,500)	3,601
Fund balances, beginning of year	119,304	0	119,304
Total Fund balances, beginning of year	<u>119,304</u>	<u>0</u>	<u>119,304</u>
Fund balance, end of period	<u>119,404</u>	<u>(3,500)</u>	<u>122,904</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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	972,528	(972,528)
Intergovernmental revenues	0	0	0
Investment income	3,218	0	3,218
Miscellaneous	1,000	0	1,000
Total Revenues:	<u>4,218</u>	<u>972,528</u>	<u>(968,310)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	5,000	5,000
WATER QUALITY	0	5,480	5,480
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	507	507
AUDITORS SERVICES	0	3,898	3,898
CHEMICAL WEED CONTROL	0	42,702	42,702
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	0	10,079	10,079
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	166,474	166,474
REPAIR & MAINT-PUMP STATN	55	20,000	19,945
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMTRY	0	6,000	6,000
REPAIR & MAINT-CULVERTS	0	40,000	40,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	0	28,000	28,000
R&M- GENERATORS	0	12,500	12,500
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	<u>0</u>	<u>194,582</u>	<u>194,582</u>
Total Physical Environment	55	552,722	552,667
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	115,500	115,500
Other	<u>0</u>	<u>1,478</u>	<u>1,478</u>
Total Capital outlay	0	116,978	116,978
Principal	0	96,407	96,407
Interest	<u>0</u>	<u>9,120</u>	<u>9,120</u>
Total Expenditures:	<u>55</u>	<u>775,227</u>	<u>775,172</u>
Excess (deficiency) of revenues over expenditures	<u><u>4,163</u></u>	<u><u>197,301</u></u>	<u><u>(193,138)</u></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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers out	(12,821)	(181,097)	168,276
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(12,821)</u>	<u>(181,097)</u>	<u>168,276</u>
Net change in fund balance	(8,658)	16,204	(24,862)
Fund balances, beginning of year	788,094	0	788,094
Total Fund balances, beginning of year	<u>788,094</u>	<u>0</u>	<u>788,094</u>
Fund balance, end of period	<u><u>779,435</u></u>	<u><u>16,204</u></u>	<u><u>763,231</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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	56,102	1,011,979	(955,877)
Intergovernmental revenues	0	0	0
Investment income	4,253	0	4,253
Miscellaneous	1,472	0	1,472
Total Revenues:	<u>61,827</u>	<u>1,011,979</u>	<u>(950,152)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,200	1,200
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	0	3,532	3,532
CHEMICAL WEED CONTROL	0	82,018	82,018
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	30,000	30,000
MOWING & LANDSCAPE MAINTENANCE	0	14,587	14,587
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	193,608	193,608
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	25,000	25,000
REPAIR & MAINT - GENERAL	0	15,000	15,000
REPAIR & MAINT-TELEMETRY	0	6,000	6,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE/FENCE	0	3,500	3,500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	28,000	28,000
REPAIR & MAINT- RTU GATES	0	6,000	6,000
REPAIR & MAINT- WATER CTRL STR	0	11,000	11,000
Other	4,990	216,230	211,240
Total Physical Environment	<u>4,990</u>	<u>670,675</u>	<u>665,685</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	501,500	501,500
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	92,000	92,000
Other	0	5,779	5,779
Total Capital outlay	<u>0</u>	<u>599,279</u>	<u>599,279</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>4,990</u>	<u>1,269,954</u>	<u>1,264,964</u>
Excess (deficiency) of revenues over expenditures	<u>56,837</u>	<u>(257,975)</u>	<u>314,812</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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(6,124)	(176,125)	170,001
Total Other financing sources (uses):	<u>(6,124)</u>	<u>(176,125)</u>	<u>170,001</u>
Net change in fund balance	50,713	(434,100)	484,813
Fund balances, beginning of year			
	<u>1,034,605</u>	<u>0</u>	<u>1,034,605</u>
Total Fund balances, beginning of year	<u>1,034,605</u>	<u>0</u>	<u>1,034,605</u>
Fund balance, end of period	<u><u>1,085,319</u></u>	<u><u>(434,100)</u></u>	<u><u>1,519,419</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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	1,321,965	(1,321,965)
Intergovernmental revenues	0	0	0
Investment income	6,407	0	6,407
Miscellaneous	750	0	750
Total Revenues:	<u>7,157</u>	<u>1,321,965</u>	<u>(1,314,808)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	40,000	40,000
ENGINEERING-PERMITS	0	0	0
ENVIRONMENTAL LIASON	0	25,031	25,031
LEGAL SERVICES	0	15,000	15,000
WATER QUALITY	0	5,698	5,698
FINANCIAL CONS./ADVISOR	0	200	200
AUDITORS SERVICES	0	4,550	4,550
MARSH MAINT-LITTORAL ZONE	0	6,386	6,386
CHEMICAL WEED CONTROL	0	42,494	42,494
MOWING SERVICES	0	0	0
SECURITY SERVICES	76,889	461,331	384,443
TRASH DISPOSAL	0	5,000	5,000
MOWING & LANDSCAPE MAINTENANCE	0	46,395	46,395
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	26,220	26,220
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	0	340,000	340,000
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	0	6,876	6,876
REPAIR & MAINT- WATER CTRL STR	0	5,000	5,000
Other	56	20,978	20,922
Total Physical Environment	<u>76,945</u>	<u>1,210,159</u>	<u>1,133,214</u>
Capital outlay			
ROADS/BRIDGES	0	550,000	550,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	0	3,186	3,186
Total Capital outlay	<u>0</u>	<u>553,186</u>	<u>553,186</u>
Principal	0	0	0
Total Expenditures:	<u>76,945</u>	<u>1,763,345</u>	<u>1,686,400</u>
Excess (deficiency) of revenues over expenditures	<u>(69,787)</u>	<u>(441,380)</u>	<u>371,593</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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers out	(14,713)	(238,620)	223,907
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(14,713)</u>	<u>(238,620)</u>	<u>223,907</u>
Net change in fund balance	(84,500)	(680,000)	595,500
Fund balances, beginning of year	1,722,976	0	1,722,976
Total Fund balances, beginning of year	<u>1,722,976</u>	<u>0</u>	<u>1,722,976</u>
Fund balance, end of period	<u><u>1,638,476</u></u>	<u><u>(680,000)</u></u>	<u><u>2,318,476</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 10/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0	2,141,417	(2,141,417)
Intergovernmental revenues	(20,828)	229,500	(250,328)
Investment income	8,906	0	8,906
Miscellaneous	0	0	0
Total Revenues:	(11,922)	2,370,917	(2,382,839)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	36,000	36,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	18,000	18,000
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	0	378,187	378,187
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	545	545
AUDITORS SERVICES	0	7,880	7,880
MARSH MAINT-LITTORAL ZONE	0	411,018	411,018
CHEMICAL WEED CONTROL	0	193,057	193,057
TRASH DISPOSAL	0	1,300	1,300
MOWING & LANDSCAPE MAINTENANCE	0	16,822	16,822
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	24,718	24,718
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	0	189,135	189,135
REPAIR & MAINT-PUMP STATN	111	55,000	54,889
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT - GENERAL	0	15,000	15,000
REPAIR & MAINT-TELEMETRY	0	37,000	37,000
REPAIR & MAINT-ROADS	0	175,000	175,000
REPAIR & MAINT-CULVERTS	0	40,000	40,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	100,000	100,000
R&M- Aerator refurbishments	0	28,000	28,000
R&M- GENERATORS	0	17,500	17,500
REPAIR & MAINT- STREET SWEEP	0	29,655	29,655
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	295	266,258	265,963
Total Physical Environment	406	2,056,575	2,056,170
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	97,500	97,500
Other	0	3,020	3,020
Total Capital outlay	0	100,520	100,520

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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Principal	0	49,398	49,398
Interest	0	25,500	25,500
Total Expenditures:	<u>406</u>	<u>2,231,993</u>	<u>2,231,588</u>
Excess (deficiency) of revenues over expenditures	<u>(12,328)</u>	<u>138,924</u>	<u>(151,252)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(21,996)	(371,770)	349,774
Capital contributions from landowners	3,521	22,047	(18,526)
Total Other financing sources (uses):	<u>(18,475)</u>	<u>(349,723)</u>	<u>331,248</u>
Net change in fund balance	(30,803)	(210,799)	179,996
Fund balances, beginning of year	<u>2,302,230</u>	<u>0</u>	<u>2,302,230</u>
Total Fund balances, beginning of year	<u>2,302,230</u>	<u>0</u>	<u>2,302,230</u>
Fund balance, end of period	<u><u>2,271,427</u></u>	<u><u>(210,799)</u></u>	<u><u>2,482,226</u></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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	553,885	(553,885)
Intergovernmental revenues	0	0	0
Investment income	2,171	0	2,171
Miscellaneous	550	0	550
Total Revenues:	<u>2,721</u>	<u>553,885</u>	<u>(551,164)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	14,762	14,762
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	2,020	2,020
MARSH MAINT-LITTORAL ZONE	0	26,665	26,665
CHEMICAL WEED CONTROL	0	30,563	30,563
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	0	5,526	5,526
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	20,706	20,706
REPAIR & MAINT-AERATORS	0	85,365	85,365
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	7,000	7,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	7,000	7,000
REPAIR & MAINT- RTU GATES	0	4,000	4,000
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	4,066	95,712	91,646
Total Physical Environment	<u>4,066</u>	<u>335,819</u>	<u>331,753</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	20,000	20,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	92,000	92,000
Other	0	1,845	1,845
Total Capital outlay	<u>0</u>	<u>113,845</u>	<u>113,845</u>
Interest	0	0	0
Total Expenditures:	<u>4,066</u>	<u>449,664</u>	<u>445,598</u>
Excess (deficiency) of revenues over expenditures	<u>(1,345)</u>	<u>104,221</u>	<u>(105,566)</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 19
From 10/1/2023 Through 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers in	0	0	0
Transfers out	<u>(6,779)</u>	<u>(124,221)</u>	<u>117,442</u>
Total Other financing sources (uses):	<u>(6,779)</u>	<u>(124,221)</u>	<u>117,442</u>
Net change in fund balance	(8,124)	(20,000)	11,876
Fund balances, beginning of year			
	<u>562,133</u>	<u>0</u>	<u>562,133</u>
Total Fund balances, beginning of year	<u>562,133</u>	<u>0</u>	<u>562,133</u>
Fund balance, end of period	<u><u>554,009</u></u>	<u><u>(20,000)</u></u>	<u><u>574,009</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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	40,096	(40,096)
Investment income	1,859	0	1,859
Miscellaneous	0	0	0
Total Revenues:	<u>1,859</u>	<u>40,096</u>	<u>(38,237)</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	0	88	88
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	0	0
Other	0	397	397
Total Physical Environment	<u>0</u>	<u>11,985</u>	<u>11,985</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>0</u>	<u>26,985</u>	<u>26,985</u>
Excess (deficiency) of revenues over expenditures	<u>1,859</u>	<u>13,111</u>	<u>(11,252)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(675)	(17,611)	16,936
Total Other financing sources (uses):	<u>(675)</u>	<u>(17,611)</u>	<u>16,936</u>
Net change in fund balance	1,184	(4,500)	5,684
Fund balances, beginning of year	<u>471,394</u>	<u>0</u>	<u>471,394</u>
Total Fund balances, beginning of year	<u>471,394</u>	<u>0</u>	<u>471,394</u>
Fund balance, end of period	<u>472,579</u>	<u>(4,500)</u>	<u>477,079</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 10/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0	228,772	(228,772)
Intergovernmental revenues	0	0	0
Investment income	1,452	0	1,452
Miscellaneous	250	0	250
Total Revenues:	1,702	228,772	(227,070)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
SPECIAL SERVICES	0	0	0
WATER QUALITY	0	1,577	1,577
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	0	562	562
CHEMICAL WEED CONTROL	0	7,550	7,550
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	12,000	12,000
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT - GATE/FENCE	0	1,000	1,000
Repairs & Maint - Catch Basins	0	5,000	5,000
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	0	2,173	2,173
Total Physical Environment	0	49,362	49,362
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	20,000	20,000
CULVERTS/STRUCTURES	0	0	0
Other	0	498	498
Total Capital outlay	0	20,498	20,498
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	0	69,860	69,860
Excess (deficiency) of revenues over expenditures	1,702	158,912	(157,210)
Other financing sources (uses):			
Transfers out	(2,549)	(43,912)	41,363
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):	(2,549)	(43,912)	41,363
Net change in fund balance	(846)	115,000	(115,846)
Fund balances, beginning of year	370,505	0	370,505

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 10/31/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	370,505	0	370,505
Fund balance, end of period	369,659	115,000	254,659

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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	801,955	(801,955)
Intergovernmental revenues	0	0	0
Investment income	1,627	0	1,627
Miscellaneous	0	0	0
Total Revenues:	<u>1,627</u>	<u>801,955</u>	<u>(800,328)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,500	1,500
WATER QUALITY	0	8,953	8,953
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	235	235
AUDITORS SERVICES	0	2,647	2,647
MARSH MAINT-LITTORAL ZONE	0	132,236	132,236
CHEMICAL WEED CONTROL	0	51,432	51,432
MOWING & LANDSCAPE MAINTENANCE	0	321	321
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	203,205	203,205
REPAIR & MAINT-AERATORS	0	52,940	52,940
REPAIR & MAINT-PUMP STATN	55	10,000	9,945
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	12,500	12,500
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	0	10,000	10,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	10,000	10,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- GENERATORS	0	12,500	12,500
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
R&M- PRESERVE STRUCTURE/INLETS	0	2,080	2,080
Other	0	29,753	29,753
Total Physical Environment	<u>55</u>	<u>559,802</u>	<u>559,747</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	0	392	392
Total Capital outlay	<u>0</u>	<u>31,642</u>	<u>31,642</u>
Principal	0	24,699	24,699
Interest	0	12,750	12,750
Total Expenditures:	<u>55</u>	<u>628,893</u>	<u>628,838</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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>1,571</u>	<u>173,062</u>	<u>(171,491)</u>
Other financing sources (uses):			
Transfers out	(12,128)	(222,708)	210,580
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(12,128)</u>	<u>(222,708)</u>	<u>210,580</u>
Net change in fund balance	(10,556)	(49,646)	39,090
Fund balances, beginning of year	<u>426,171</u>	<u>0</u>	<u>426,171</u>
Total Fund balances, beginning of year	<u>426,171</u>	<u>0</u>	<u>426,171</u>
Fund balance, end of period	<u><u>415,614</u></u>	<u><u>(49,646)</u></u>	<u><u>465,260</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2023 Through 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	322,542	(322,542)
Intergovernmental revenues	0	0	0
Investment income	1,280	0	1,280
Miscellaneous	0	0	0
Total Revenues:	<u>1,280</u>	<u>322,542</u>	<u>(321,262)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	1,568	1,568
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	1,258	1,258
MARSH MAINT-LITTORAL ZONE	0	36,805	36,805
CHEMICAL WEED CONTROL	0	38,896	38,896
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	0	648	648
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	0	115,031	115,031
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	4,000	4,000
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	100,000	100,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
R&M- PRESERVE STRUCTURE/INLETS	0	2,912	2,912
Other	0	3,440	3,440
Total Physical Environment	<u>0</u>	<u>318,058</u>	<u>318,058</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	919	919
Total Capital outlay	<u>0</u>	<u>919</u>	<u>919</u>
Total Expenditures:	<u>0</u>	<u>318,977</u>	<u>318,977</u>
Excess (deficiency) of revenues over expenditures	<u>1,280</u>	<u>3,565</u>	<u>(2,285)</u>
Other financing sources (uses):			
Transfers out	(4,810)	(83,565)	78,755

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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(4,810)</u>	<u>(83,565)</u>	<u>78,755</u>
Net change in fund balance	(3,531)	(80,000)	76,469
Fund balances, beginning of year	<u>330,067</u>	<u>0</u>	<u>330,067</u>
Total Fund balances, beginning of year	<u>330,067</u>	<u>0</u>	<u>330,067</u>
Fund balance, end of period	<u>326,536</u>	<u>(80,000)</u>	<u>406,536</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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	335,774	(335,774)
Intergovernmental revenues	0	0	0
Investment income	3,251	0	3,251
Miscellaneous	0	0	0
Total Revenues:	<u>3,251</u>	<u>335,774</u>	<u>(332,523)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	11,500	11,500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	272	272
AUDITORS SERVICES	0	1,461	1,461
MARSH MAINT-LITTORAL ZONE	0	48,071	48,071
CHEMICAL WEED CONTROL	491	39,200	38,709
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	0	24,956	24,956
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	24,157	24,157
REPAIR & MAINT-AERATORS	0	7,994	7,994
REPAIR & MAINT-PUMP STATN	55	20,000	19,945
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	113,500	113,500
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	60,000	60,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	0	0
R&M- GENERATORS	0	12,500	12,500
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	0	13,395	13,395
Total Physical Environment	<u>546</u>	<u>399,506</u>	<u>398,960</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	150,000	150,000
MACHINERY & EQUIPMENT	0	61,250	61,250
Other	0	567	567
Total Capital outlay	<u>0</u>	<u>211,817</u>	<u>211,817</u>
Principal	0	0	0
Total Expenditures:	<u>546</u>	<u>611,323</u>	<u>610,777</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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>2,705</u>	<u>(275,549)</u>	<u>278,254</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(6,122)	(115,701)	109,579
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(6,122)</u>	<u>(115,701)</u>	<u>109,579</u>
Net change in fund balance	(3,417)	(391,250)	387,833
Fund balances, beginning of year			
	<u>830,409</u>	<u>0</u>	<u>830,409</u>
Total Fund balances, beginning of year	<u>830,409</u>	<u>0</u>	<u>830,409</u>
Fund balance, end of period	<u>826,992</u>	<u>(391,250)</u>	<u>1,218,242</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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	177,097	(177,097)
Investment income	1,292	0	1,292
Miscellaneous	0	0	0
Total Revenues:	<u>1,292</u>	<u>177,097</u>	<u>(175,805)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	200	200
AUDITORS SERVICES	0	1,533	1,533
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	7,512	7,512
CHEMICAL WEED CONTROL	0	5,562	5,562
TRASH DISPOSAL	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	69,021	69,021
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	10,000	10,000
R & M PRESERVE STRUCTURES	0	15,000	15,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	0	2,778	2,778
Total Physical Environment	<u>0</u>	<u>120,106</u>	<u>120,106</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	0	703	703
Total Capital outlay	<u>0</u>	<u>703</u>	<u>703</u>
Total Expenditures:	<u>0</u>	<u>120,809</u>	<u>120,809</u>
Excess (deficiency) of revenues over expenditures	<u>1,292</u>	<u>56,288</u>	<u>(54,996)</u>
Other financing sources (uses):			
Transfers out	(2,739)	(56,288)	53,549
Total Other financing sources (uses):	<u>(2,739)</u>	<u>(56,288)</u>	<u>53,549</u>
Net change in fund balance	(1,447)	0	(1,447)
Fund balances, beginning of year	<u>330,255</u>	<u>0</u>	<u>330,255</u>
Total Fund balances, beginning of year	<u>330,255</u>	<u>0</u>	<u>330,255</u>
Fund balance, end of period	<u>328,808</u>	<u>0</u>	<u>328,808</u>

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	91,247	(91,247)
Intergovernmental revenues	0	0	0
Investment income	318	0	318
Miscellaneous	0	0	0
Total Revenues:	<u>318</u>	<u>91,247</u>	<u>(90,929)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
WATER QUALITY	0	1,568	1,568
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	295	295
MARSH MAINT-LITTORAL ZONE	0	6,386	6,386
CHEMICAL WEED CONTROL	0	11,252	11,252
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	30,820	30,820
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
Other	0	903	903
Total Physical Environment	<u>0</u>	<u>52,724</u>	<u>52,724</u>
Capital outlay	0	171	171
Principal	0	8,233	8,233
Interest	0	4,250	4,250
Total Expenditures:	<u>0</u>	<u>65,378</u>	<u>65,378</u>
Excess (deficiency) of revenues over expenditures	<u>318</u>	<u>25,869</u>	<u>(25,551)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(1,117)	(25,869)	24,752
Total Other financing sources (uses):	<u>(1,117)</u>	<u>(25,869)</u>	<u>24,752</u>
Net change in fund balance	(799)	0	(799)
Fund balances, beginning of year	81,817	0	81,817
Total Fund balances, beginning of year	<u>81,817</u>	<u>0</u>	<u>81,817</u>
Fund balance, end of period	<u>81,018</u>	<u>0</u>	<u>81,018</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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	894,231	(894,231)
Intergovernmental revenues	0	0	0
Investment income	6,912	0	6,912
Miscellaneous	0	0	0
Total Revenues:	<u>6,912</u>	<u>894,231</u>	<u>(887,319)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	18,000	18,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	5,000	5,000
WATER QUALITY	0	5,140	5,140
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	4,183	4,183
MOWING & LANDSCAPE MAINTENANCE	0	1,037	1,037
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	0	317,235	317,235
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	15,000	15,000
REPAIR & MAINT-BLDG	0	40,000	40,000
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	6,000	6,000
REPAIR & MAINT-ROADS	0	25,000	25,000
REPAIR & MAINT-CULVERTS	0	50,000	50,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	170,000	170,000
R&M- Aerator refurbishments	0	35,000	35,000
REPAIR & MAINT- RTU GATES	0	4,000	4,000
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	13,390	317,989	304,599
Total Physical Environment	<u>13,390</u>	<u>1,028,084</u>	<u>1,014,694</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	0	138,000	138,000
Other	0	2,106	2,106
Total Capital outlay	<u>0</u>	<u>200,106</u>	<u>200,106</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>13,390</u>	<u>1,228,190</u>	<u>1,214,800</u>
Excess (deficiency) of revenues over expenditures	<u>(6,478)</u>	<u>(333,959)</u>	<u>327,481</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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(11,261)</u>	<u>(276,041)</u>	<u>264,780</u>
Total Other financing sources (uses):	<u>(11,261)</u>	<u>(276,041)</u>	<u>264,780</u>
Net change in fund balance	(17,738)	(610,000)	592,262
Fund balances, beginning of year	1,554,766	0	1,554,766
Total Fund balances, beginning of year	<u>1,554,766</u>	<u>0</u>	<u>1,554,766</u>
Fund balance, end of period	<u><u>1,537,028</u></u>	<u><u>(610,000)</u></u>	<u><u>2,147,028</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 10/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0	21,587	(21,587)
Intergovernmental revenues	0	0	0
Investment income	115	0	115
Miscellaneous	0	0	0
Total Revenues:	115	21,587	(21,472)
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	0	87	87
CHEMICAL WEED CONTROL	150	1,803	1,653
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	0	2,500	2,500
JANITORIAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	0	2,204	2,204
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	0	215	215
Total Physical Environment	150	15,809	15,659
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	5,000	5,000
CULVERTS/STRUCTURES	0	0	0
Other	0	72	72
Total Capital outlay	0	5,072	5,072
Total Expenditures:	150	20,881	20,731
Excess (deficiency) of revenues over expenditures	(35)	706	(741)
Other financing sources (uses):			
Transfers out	(428)	(7,781)	7,353
Total Other financing sources (uses):	(428)	(7,781)	7,353
Net change in fund balance	(463)	(7,075)	6,612
Fund balances, beginning of year	29,727	0	29,727
Total Fund balances, beginning of year	29,727	0	29,727
Fund balance, end of period	29,264	(7,075)	36,339

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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	4,808	(4,808)
Investment income	151	0	151
Total Investment income	151	0	151
Total Revenues:	151	4,808	(4,657)
Expenditures:			
Physical Environment			
WATER QUALITY	0	1,568	1,568
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	44	44
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
MOWING & LANDSCAPE MAINTENANCE	0	2,204	2,204
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	0	49	49
Total Physical Environment	0	5,365	5,365
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	0	5,365	5,365
Excess (deficiency) of revenues over expenditures	151	(557)	708
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	0	(943)	943
Total Other financing sources (uses):	0	(943)	943
Net change in fund balance	151	(1,500)	1,651
Fund balances, beginning of year	38,244	0	38,244
Total Fund balances, beginning of year	38,244	0	38,244
Fund balance, end of period	38,395	(1,500)	39,895

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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	25,456	(25,456)
Intergovernmental revenues	0	0	0
Investment income	250	0	250
Miscellaneous	0	0	0
Total Revenues:	<u>250</u>	<u>25,456</u>	<u>(25,206)</u>
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
WATER QUALITY	0	1,568	1,568
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	107	107
CHEMICAL WEED CONTROL	169	2,026	1,857
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	11,505	11,505
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
REPAIR & MAINT-CULVERTS	0	3,000	3,000
Other	0	252	252
Total Physical Environment	<u>169</u>	<u>19,958</u>	<u>19,789</u>
Capital outlay	0	102	102
Total Expenditures:	<u>169</u>	<u>20,060</u>	<u>19,891</u>
Excess (deficiency) of revenues over expenditures	<u>81</u>	<u>5,396</u>	<u>(5,315)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(544)	(9,396)	8,852
Total Other financing sources (uses):	<u>(544)</u>	<u>(9,396)</u>	<u>8,852</u>
Net change in fund balance	(463)	(4,000)	3,537
Fund balances, beginning of year	63,957	0	63,957
Total Fund balances, beginning of year	<u>63,957</u>	<u>0</u>	<u>63,957</u>
Fund balance, end of period	<u>63,493</u>	<u>(4,000)</u>	<u>67,493</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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	190,698	(190,698)
Intergovernmental revenues	0	0	0
Investment income	1,073	0	1,073
Miscellaneous	0	0	0
Total Revenues:	<u>1,073</u>	<u>190,698</u>	<u>(189,625)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	7,000	7,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	19,096	19,096
AUDITORS SERVICES	0	1,080	1,080
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	0	11,780	11,780
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	26,000	26,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	10,000	10,000
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	20,000	20,000
Other	20	4,635	4,615
Total Physical Environment	<u>20</u>	<u>112,591</u>	<u>112,571</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	7,500	7,500
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	120	120
Total Capital outlay	<u>0</u>	<u>7,620</u>	<u>7,620</u>
Principal	0	21,668	21,668
Interest	0	5,200	5,200
Total Expenditures:	<u>20</u>	<u>147,079</u>	<u>147,059</u>
Excess (deficiency) of revenues over expenditures	<u>1,054</u>	<u>43,619</u>	<u>(42,565)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(4,755)	(71,829)	67,074
Total Other financing sources (uses):	<u>(4,755)</u>	<u>(71,829)</u>	<u>67,074</u>
Net change in fund balance	(3,701)	(28,210)	24,509
Fund balances, beginning of year	277,153	0	277,153

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 10/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	277,153	0	277,153
Fund balance, end of period	273,452	(28,210)	301,662

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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	75,242	(75,242)
Investment income	<u>1,396</u>	<u>0</u>	<u>1,396</u>
Total Investment income	<u>1,396</u>	<u>0</u>	<u>1,396</u>
Total Revenues:	<u>1,396</u>	<u>75,242</u>	<u>(73,846)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	8,000	8,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	237	237
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMTRY	0	0	0
REPAIR & MAINT-ROADS	0	20,000	20,000
REPAIR & MAINT-CULVERTS	0	3,000	3,000
Repairs & Maint - Catch Basins	0	70,000	70,000
Other	<u>0</u>	<u>745</u>	<u>745</u>
Total Physical Environment	0	107,482	107,482
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	<u>0</u>	<u>128</u>	<u>128</u>
Total Capital outlay	<u>0</u>	<u>128</u>	<u>128</u>
Total Expenditures:	<u>0</u>	<u>107,610</u>	<u>107,610</u>
Excess (deficiency) of revenues over expenditures	<u>1,396</u>	<u>(32,368)</u>	<u>33,764</u>
Other financing sources (uses):			
Transfers out	<u>(1,565)</u>	<u>(24,632)</u>	<u>23,067</u>
Total Other financing sources (uses):	<u>(1,565)</u>	<u>(24,632)</u>	<u>23,067</u>
Net change in fund balance	(169)	(57,000)	56,831
Fund balances, beginning of year	<u>355,153</u>	<u>0</u>	<u>355,153</u>
Total Fund balances, beginning of year	<u>355,153</u>	<u>0</u>	<u>355,153</u>
Fund balance, end of period	<u>354,984</u>	<u>(57,000)</u>	<u>411,984</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 10/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0	7,539	(7,539)
Investment income	153	0	153
Miscellaneous	0	0	0
Total Revenues:	153	7,539	(7,386)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	0	1,568	1,568
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	35	35
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	2,000	2,000
Other	0	75	75
Total Physical Environment	0	3,678	3,678
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	50	50
Total Capital outlay	0	50	50
Total Expenditures:	0	3,728	3,728
Excess (deficiency) of revenues over expenditures	153	3,811	(3,658)
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(134)	(5,811)	5,677
Total Other financing sources (uses):	(134)	(5,811)	5,677
Net change in fund balance	19	(2,000)	2,019
Fund balances, beginning of year	38,856	0	38,856
Total Fund balances, beginning of year	38,856	0	38,856
Fund balance, end of period	38,876	(2,000)	40,876

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 10/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0	1,034,066	(1,034,066)
Intergovernmental revenues	0	0	0
Investment income	4,330	0	4,330
Miscellaneous	0	0	0
Total Revenues:	<u>4,330</u>	<u>1,034,066</u>	<u>(1,029,736)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,500	1,500
LEGAL - SPECIAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	200	200
OTHER PROFESSIONAL SVCS	0	601	601
AUDITORS SERVICES	0	4,765	4,765
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	0	125,525	125,525
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	0	15,609	15,609
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	422,752	422,752
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	247	40,000	39,753
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	0	15,000	15,000
REPAIR & MAINT - GENERAL	0	15,000	15,000
REPAIR & MAINT-TELEMETRY	0	12,000	12,000
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	4,500	4,500
REPAIR & MAINT - IRRIGATION	0	0	0
R&M- GENERATORS	0	14,000	14,000
R & M PRESERVE STRUCTURES	0	20,000	20,000
REPAIR & MAINT- RTU GATES	0	6,000	6,000
REPAIR & MAINT- WATER CTRL STR	0	6,000	6,000
R&M- PRESERVE STRUCTURE/INLETS	0	2,000	2,000
Other	<u>0</u>	<u>42,582</u>	<u>42,582</u>
Total Physical Environment	<u>247</u>	<u>774,034</u>	<u>773,787</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	80,000	80,000
Other	<u>0</u>	<u>995</u>	<u>995</u>
Total Capital outlay	<u>0</u>	<u>80,995</u>	<u>80,995</u>
Total Expenditures:	<u>247</u>	<u>855,029</u>	<u>854,782</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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>4,083</u>	<u>179,037</u>	<u>(174,954)</u>
Other financing sources (uses):			
Transfers out	<u>(15,352)</u>	<u>(274,037)</u>	<u>258,685</u>
Total Other financing sources (uses):	<u>(15,352)</u>	<u>(274,037)</u>	<u>258,685</u>
Net change in fund balance	(11,269)	(95,000)	83,731
Fund balances, beginning of year			
	<u>1,115,153</u>	<u>0</u>	<u>1,115,153</u>
Total Fund balances, beginning of year	<u>1,115,153</u>	<u>0</u>	<u>1,115,153</u>
Fund balance, end of period	<u>1,103,885</u>	<u>(95,000)</u>	<u>1,198,885</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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	119,939	(119,939)
Intergovernmental revenues	0	0	0
Investment income	2,043	0	2,043
Miscellaneous	0	0	0
Total Revenues:	<u>2,043</u>	<u>119,939</u>	<u>(117,896)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	400	400
AUDITORS SERVICES	0	2,052	2,052
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	0	7,200	7,200
Other	0	3,238	3,238
Total Physical Environment	<u>0</u>	<u>314,390</u>	<u>314,390</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	258	258
Total Capital outlay	<u>0</u>	<u>258</u>	<u>258</u>
Total Expenditures:	<u>0</u>	<u>314,648</u>	<u>314,648</u>
Excess (deficiency) of revenues over expenditures	<u>2,043</u>	<u>(194,709)</u>	<u>196,752</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(2,154)	(55,291)	53,137
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(2,154)</u>	<u>(55,291)</u>	<u>53,137</u>
Net change in fund balance	(111)	(250,000)	249,889
Fund balances, beginning of year	517,301	0	517,301
Total Fund balances, beginning of year	<u>517,301</u>	<u>0</u>	<u>517,301</u>
Fund balance, end of period	<u>517,190</u>	<u>(250,000)</u>	<u>767,190</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 10/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0	453,110	(453,110)
Intergovernmental revenues	0	0	0
Investment income	2,172	0	2,172
Total Investment income	2,172	0	2,172
Total Revenues:	2,172	453,110	(450,938)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
WATER QUALITY	0	1,568	1,568
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	0	1,342	1,342
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	6,386	6,386
CHEMICAL WEED CONTROL	0	8,214	8,214
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	93,462	93,462
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	0	200,000	200,000
REPAIR & MAINT-CULVERTS	0	10,000	10,000
Repairs & Maint - Catch Basins	0	3,000	3,000
R & M PRESERVE STRUCTURES	0	20,000	20,000
REPAIR & MAINT- STREET SWEEP	0	18,412	18,412
Other	0	4,485	4,485
Total Physical Environment	0	382,869	382,869
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	0	421	421
Total Capital outlay	0	421	421
Debt issuance costs	0	0	0
Total Expenditures:	0	383,290	383,290
Excess (deficiency) of revenues over expenditures	2,172	69,820	(67,648)
Other financing sources (uses):			
Transfers out	(7,557)	(90,451)	82,894
Total Other financing sources (uses):	(7,557)	(90,451)	82,894
Net change in fund balance	(5,385)	(20,631)	15,246
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 10/31/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	559,259	0	559,259
Total Fund balances, beginning of year	559,259	0	559,259
Fund balance, end of period	553,874	(20,631)	574,505

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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	44,189	(44,189)
Investment income	1,148	0	1,148
Miscellaneous	0	0	0
Total Revenues:	<u>1,148</u>	<u>44,189</u>	<u>(43,041)</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	0	1,177	1,177
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	10,000	10,000
Other	0	1,465	1,465
Total Physical Environment	<u>0</u>	<u>19,342</u>	<u>19,342</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	1,075	1,075
Total Capital outlay	<u>0</u>	<u>1,075</u>	<u>1,075</u>
Total Expenditures:	<u>0</u>	<u>20,417</u>	<u>20,417</u>
Excess (deficiency) of revenues over expenditures	<u>1,148</u>	<u>23,772</u>	<u>(22,624)</u>
Other financing sources (uses):			
Transfers out	(1,365)	(23,772)	22,407
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(1,365)</u>	<u>(23,772)</u>	<u>22,407</u>
Net change in fund balance	(217)	0	(217)
Fund balances, beginning of year	<u>292,125</u>	<u>0</u>	<u>292,125</u>
Total Fund balances, beginning of year	<u>292,125</u>	<u>0</u>	<u>292,125</u>
Fund balance, end of period	<u>291,908</u>	<u>0</u>	<u>291,908</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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	56,377	(56,377)
Intergovernmental revenues	0	0	0
Investment income	1,748	0	1,748
Miscellaneous	0	0	0
Total Revenues:	<u>1,748</u>	<u>56,377</u>	<u>(54,629)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	1,568	1,568
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	263	263
MARSH MAINT-LITTORAL ZONE	0	0	0
MOWING & LANDSCAPE MAINTENANCE	0	1,685	1,685
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	7,500	7,500
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	75,000	75,000
REPAIR & MAINT- STREET SWEEP	0	3,000	3,000
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	262	1,610	1,348
Total Physical Environment	<u>262</u>	<u>107,626</u>	<u>107,364</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	627	627
Total Capital outlay	<u>0</u>	<u>627</u>	<u>627</u>
Total Expenditures:	<u>262</u>	<u>108,253</u>	<u>107,991</u>
Excess (deficiency) of revenues over expenditures	<u>1,486</u>	<u>(51,876)</u>	<u>53,362</u>
Other financing sources (uses):			
Transfers out	(2,218)	(35,624)	33,406
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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(2,218)</u>	<u>(35,624)</u>	<u>33,406</u>
Net change in fund balance	(732)	(87,500)	86,768
Fund balances, beginning of year	<u>445,015</u>	<u>0</u>	<u>445,015</u>
Total Fund balances, beginning of year	<u>445,015</u>	<u>0</u>	<u>445,015</u>
Fund balance, end of period	<u>444,283</u>	<u>(87,500)</u>	<u>531,783</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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	87,661	(87,661)
Investment income	834	0	834
Miscellaneous	0	0	0
Total Revenues:	<u>834</u>	<u>87,661</u>	<u>(86,827)</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	0	381	381
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	583	6,993	6,410
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	0	4,558	4,558
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	43,138	43,138
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	0	868	868
Total Physical Environment	<u>583</u>	<u>66,438</u>	<u>65,855</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	0	100	100
Total Capital outlay	<u>0</u>	<u>100</u>	<u>100</u>
Total Expenditures:	<u>583</u>	<u>66,538</u>	<u>65,955</u>
Excess (deficiency) of revenues over expenditures	<u>252</u>	<u>21,123</u>	<u>(20,871)</u>
Other financing sources (uses):			
Transfers out	(2,371)	(31,123)	28,752
Total Other financing sources (uses):	<u>(2,371)</u>	<u>(31,123)</u>	<u>28,752</u>
Net change in fund balance	(2,120)	(10,000)	7,880
Fund balances, beginning of year	213,646	0	213,646
Total Fund balances, beginning of year	<u>213,646</u>	<u>0</u>	<u>213,646</u>
Fund balance, end of period	<u>211,527</u>	<u>(10,000)</u>	<u>221,527</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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	41,270	(41,270)
Investment income	457	0	457
Miscellaneous	0	0	0
Total Revenues:	<u>457</u>	<u>41,270</u>	<u>(40,813)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	8,000	8,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
AUDITORS SERVICES	0	132	132
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	0	408	408
Total Physical Environment	<u>0</u>	<u>24,040</u>	<u>24,040</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	0	101	101
Total Capital outlay	<u>0</u>	<u>101</u>	<u>101</u>
Total Expenditures:	<u>0</u>	<u>24,141</u>	<u>24,141</u>
Excess (deficiency) of revenues over expenditures	<u>457</u>	<u>17,129</u>	<u>(16,672)</u>
Other financing sources (uses):			
Transfers out	(629)	(12,596)	11,967
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(629)</u>	<u>(12,596)</u>	<u>11,967</u>
Net change in fund balance	(172)	4,533	(4,705)
Fund balances, beginning of year	<u>116,474</u>	<u>0</u>	<u>116,474</u>
Total Fund balances, beginning of year	<u>116,474</u>	<u>0</u>	<u>116,474</u>
Fund balance, end of period	<u>116,302</u>	<u>4,533</u>	<u>111,769</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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	99,011	(99,011)
Investment income	1,133	0	1,133
Miscellaneous	0	0	0
Total Revenues:	<u>1,133</u>	<u>99,011</u>	<u>(97,878)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	600	600
AUDITORS SERVICES	0	1,727	1,727
TRASH DISPOSAL	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	39	1,000	961
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	30,000	30,000
Other	11	3,941	3,931
Total Physical Environment	<u>50</u>	<u>62,768</u>	<u>62,719</u>
Capital outlay	0	2,467	2,467
Total Expenditures:	<u>50</u>	<u>65,235</u>	<u>65,186</u>
Excess (deficiency) of revenues over expenditures	<u>1,083</u>	<u>33,776</u>	<u>(32,693)</u>
Other financing sources (uses):			
Transfers out	(1,527)	(33,776)	32,249
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(1,527)</u>	<u>(33,776)</u>	<u>32,249</u>
Net change in fund balance	(444)	0	(444)
Fund balances, beginning of year	<u>254,417</u>	<u>0</u>	<u>254,417</u>
Total Fund balances, beginning of year	<u>254,417</u>	<u>0</u>	<u>254,417</u>
Fund balance, end of period	<u>253,974</u>	<u>0</u>	<u>253,974</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 10/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	447	0	447
Total Investment income	447	0	447
Total Revenues:	447	0	447
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	0	371	371
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	1,009	15,000	13,991
MOWING & LANDSCAPE MAINTENANCE	0	31,724	31,724
PRESERVE/EXOTIC MAINT	0	0	0
COMMON AREA MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	1,000	15,000	14,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	0	0
REPAIR & MAINT- STREET SWEEP	0	5,000	5,000
Other	339	21,906	21,567
Total Physical Environment	2,348	89,001	86,653
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	10,000	10,000
Other	0	0	0
Total Capital outlay	0	10,000	10,000
Total Expenditures:	2,348	99,001	96,653
Excess (deficiency) of revenues over expenditures	(1,901)	(99,001)	97,100
Other financing sources (uses):			
Transfers out	(128)	(3,404)	3,276
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	0	46,442	(46,442)
Other	12,681	55,963	(43,282)
Total Capital contributions from landowners	12,681	102,405	(89,724)
Total Other financing sources (uses):	12,554	99,001	(86,447)
Net change in fund balance	10,652	0	10,652
Fund balances, beginning of year	102,929	0	102,929
Total Fund balances, beginning of year	102,929	0	102,929

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 10/31/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	113,581	0	113,581

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 10/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Investment income	3,113	0	3,113
Miscellaneous	<u>302,518</u>	<u>0</u>	<u>302,518</u>
Total Revenues:	<u>305,630</u>	<u>0</u>	<u>305,630</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Physical Environment	0	0	0
Capital outlay			
MACHINERY & EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	<u>305,630</u>	<u>0</u>	<u>305,630</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(207)</u>	<u>0</u>	<u>(207)</u>
Total Other financing sources (uses):	<u>(207)</u>	<u>0</u>	<u>(207)</u>
Net change in fund balance	305,424	0	305,424
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>790,799</u>	<u>0</u>	<u>790,799</u>

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

(In Whole Numbers)

	Unit 2C	Unit 5	Unit 16	Unit 25	Unit 53
Revenues:					
Intergovernmental revenues	-	-	-	-	-
Investment income	10,674	9,441	1,555	82	302
Miscellaneous	-	-	-	-	-
Total Revenues:	10,674	9,441	1,555	82	302
Expenditures:					
Capital outlay	-	-	-	-	-
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Debt issuance costs	-	-	-	-	-
Total Expenditures:	-	-	-	-	-
Excess (deficiency) of revenues over expenditures	10,674	9,441	1,555	82	302
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	(1,351)	-	(101)	-	(1,385)
Capital contributions from landowners	-	-	-	-	-
Repayment to landowners	-	-	-	-	-
Promissory notes issued	-	-	-	-	-
Special assessment bond proceeds	-	-	-	-	-
Discount on special assessment bonds issued	-	-	-	-	-
Premium on special assessment bonds issued	-	-	-	-	-
Total Other financing sources (uses):	(1,351)	-	(101)	-	(1,385)
Net change in fund balance	9,323	9,441	1,454	82	(1,083)
Fund balances, beginning of year	2,702,358	2,388,986	714,150	20,744	1,913,551
Fund balance, end of period	2,711,681	2,398,427	715,604	20,826	1,912,468

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

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A	Unit 5B
Revenues:				
Non-ad valorem assessments	-	-	-	-
Intergovernmental revenues	-	-	-	-
Investment income	144	14,710	171	43
Miscellaneous	-	-	-	-
Total Revenues:	144	14,710	171	43
Expenditures:				
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	-	-	-	-
Total Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	144	14,710	171	43
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	144	14,710	171	43
Fund balances, beginning of year	45,597	8,270,602	55,827	23,585
Fund balance, end of period	45,741	8,285,313	55,998	23,628

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

(In Whole Numbers)

	Unit 9A	Unit 9B	Unit 16	Unit 27B
Revenues:				
Non-ad valorem assessments	-	-	-	-
Intergovernmental revenues	-	-	-	-
Investment income	854	687	345	151
Miscellaneous	-	-	-	-
Total Revenues:	854	687	345	151
Expenditures:				
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	-	-	-	-
Total Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	854	687	345	151
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	854	687	345	151
Fund balances, beginning of year	796,400	898,638	102,943	47,474
Fund balance, end of period	797,255	899,325	103,289	47,625

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

(In Whole Numbers)

	Unit 43	Unit 44	Unit 45	Unit 46
Revenues:				
Non-ad valorem assessments	-	-	-	-
Intergovernmental revenues	-	-	-	-
Investment income	901	501	182	1,301
Miscellaneous	-	-	-	-
Total Revenues:	901	501	182	1,301
Expenditures:				
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	-	-	-	-
Total Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	901	501	182	1,301
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	901	501	182	1,301
Fund balances, beginning of year	507,088	147,230	88,495	767,871
Fund balance, end of period	507,989	147,731	88,677	769,172

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

(In Whole Numbers)

	Unit 53
Revenues:	
Non-ad valorem assessments	-
Intergovernmental revenues	-
Investment income	6,076
Miscellaneous	-
Total Revenues:	6,076
Expenditures:	
Principal	-
Interest	-
Debt issuance costs	-
Advance Refunding escrow agent	-
Other	-
Total Expenditures:	-
Excess (deficiency) of revenues over expenditures	6,076
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	6,076
Fund balances, beginning of year	4,826,031
Fund balance, end of period	4,832,106

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 10/31/2023

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00
Investment income	2,761.30	0.00	2,761.30
Miscellaneous	0.00	0.00	0.00
Total Revenues:	2,761.30	0.00	2,761.30
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	91,629.83	2,529,714.00	2,438,084.17
ENGINEERING FEES	0.00	30,000.00	30,000.00
LEGAL SERVICES	0.00	100,000.00	100,000.00
IT Services	10,313.80	73,905.00	63,591.20
MOWING & LANDSCAPE MAINTENANCE	0.00	55,963.00	55,963.00
ELECTRICITY	(339.00)	29,380.00	29,719.00
INSURANCE-GENERAL	377,774.00	356,480.00	(21,294.00)
REPAIR & MAINT-BLDG	801.92	74,480.00	73,678.08
R & M - HVAC REPAIRS	0.00	50,000.00	50,000.00
PUBLIC INFORMATION	(40.00)	25,000.00	25,040.00
FUEL-VEHICLES	6,566.35	68,500.00	61,933.65
Other	145,896.92	1,573,757.00	1,427,860.08
Total Physical Environment	632,603.82	4,967,179.00	4,334,575.18
Capital outlay			
FURNITURE	0.00	0.00	0.00
Other	0.00	401,000.00	401,000.00
Total Capital outlay	0.00	401,000.00	401,000.00
Principal	0.00	18,659.00	18,659.00
Interest	0.00	1,765.00	1,765.00
Total Expenditures:	632,603.82	5,388,603.00	4,755,999.18
Excess (deficiency) of revenues over expenditures	(629,842.52)	(5,388,603.00)	4,758,760.48
Other financing sources (uses):			
Transfers in	255,924.69	5,188,603.00	(4,932,678.31)
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	0.00	0.00	0.00
Total Other financing sources (uses):	255,924.69	5,188,603.00	(4,932,678.31)
Net change in fund balance	(373,917.83)	(200,000.00)	(173,917.83)
Fund balances, beginning of year	1,075,415.77	0.00	1,075,415.77
Total Fund balances, beginning of year	1,075,415.77	0.00	1,075,415.77
Fund balance, end of year	701,497.94	(200,000.00)	901,497.94

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STATE OF WISCONSIN, COUNTY OF BROWN

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

09/24/2023

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.
Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 09/24/2023

Maisee Jacobs

Legal Clerk

Kathleen Allen

Notary, State of WI, County of Brown

1-7-25

My commission expires

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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