



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

REGULAR MEETING AGENDA
ADMINISTRATIVE BUILDING AND EOC
359 HIATT DRIVE
PALM BEACH GARDENS, FLORIDA
December 18, 2024
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes – November 20, 2024 Annual Landowners Meeting & Regular Meeting
- 5) Comments from the Public for Items not on the Agenda
- 6) **Consent Agenda (Ask for Public Comment before approving Consent Agenda)**
 - a) Unit No. 2C – Alton
 - i) Consider Authorization to Close Trust Account
 - ii) Consider Change Order to J.W. Cheatham, LLC (CO No. 3)
 - b) Unit No. 16 – Palm Beach Park of Commerce
Consider Purchase Order to Keshavarz & Associates, Inc.
 - c) Unit No. 45 – Paseos
Consider Purchase Order to Shenandoah Construction
 - d) Unit No. 53 – Arden
Consider Acceptance of Note Counsel Engagement Letter with Nabors, Giblin & Nickerson, P.A.
 - e) General
Consider Declaration of Surplus Equipment
 - f) Payment Requests
- 7) **Regular Agenda**
 - a) Unit Nos. 9A/9B – Abacoa I & II
Consider Change Order to Aquatic Vegetation Control, Inc. Annual Service Contract (CO No. 4)
Ask for Public Comment
 - b) Unit No. 11 – PGA National
Consider Ratification of Purchase Order to Crocs, LLC
Ask for Public Comment

c) Unit No. 53 – Arden
Consider Award of Contract to Centerline Utilities, Inc.
Ask for Public Comment

d) General
Consider Purchase Order to Construction Technologies, Inc.
Ask for Public Comment

8) Miscellaneous Reports:

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

9) Committee Reports:

- a) Public Relations Committee Report

10) Receive and File

11) Comments from the Board

12) Adjourn

Please note the following upcoming meetings:

January 22, 2025 – 8:00 a.m.- Regular Meeting

February 26, 2025 – 8:00 a.m.- Regular Meeting

**MINUTES OF THE ANNUAL LANDOWNERS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 11/20/24**

1) CALL TO ORDER

Pursuant to the foregoing Notice, the Annual Landowners Meeting for Northern Palm Beach County Improvement District was called to order by Landowner and Board President Matthew J. Boykin, at approximately 8:01 a.m. on November 20, 2024, in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida, for the purpose of receiving annual reports and transacting any other business to come before the Landowners.

2) PROOF OF PUBLICATION

The Proof of Publication of the Notice of the Annual Landowners Meeting was in the Landowner Meeting Package. The meeting was duly advertised in accordance with Northern's legislation.

3) ESTABLISH A QUORUM

Mr. Boykin reported that a quorum of Landowners was present. In attendance were Supervisors L. Marc Cohn, Gregory Block, Ellen T. Baker and Brian J. LaMotte, all four (4) being Landowners, and General Counsel Kenneth W. Edwards of Caldwell Pacetti, et al.; Executive Director Dan Beatty; Director of Finance & Administration Katie Roundtree; District Engineer Kim Leser; District Clerk Susan Scheff; Director of Operations Ken Roundtree; Budget & Tax Roll Manager Laura Ham; Programs & Facilities Maintenance Administrator Jared Kneiss; Project Coordinator Polly Scherman; Permit Coordinator Kimberly Marcello; Technical Assistant/Records Management Specialist Kathleen Maloney-Pollack; Alan Wertepny of Mock Roos; Scott Morton of Kolter Homes and Rita Feinman of BallenIsles Country Club (Unit 31).

4) SELECTION OF CHAIR

At this time, Mr. Boykin called for nomination of the Chair for the Annual Landowners Meeting.

Ms. Baker, in her capacity as a Landowner, made a motion to nominate Mr. Boykin to serve as Chair for the Annual Landowners Meeting, seconded by Mr. Cohn. Mr. Boykin accepted the nomination which was then approved by consensus of the attending Landowners.

5) LANDOWNER COMMENTS

Mr. Boykin called for any comments from the Landowners in attendance to which there was no response.

6) RECEIVE AND FILE ANNUAL REPORTS

Mr. Boykin acknowledged receipt of Annual Reports from the District Engineer, District Counsel, Auditor and Executive Director which were presented in the Meeting Package.

There was a consensus of the attending landowners to accept the Annual Reports as presented.

7) ADJOURN

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

There being no further business to come before the Landowners, the Annual Landowners Meeting was adjourned.

Chair

Assistant Secretary

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 11/20/24**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District was called to order at approximately 8:02 a.m. on November 20, 2024, in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida.

1) ROLL CALL

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

Also present were Director of Finance & Administration Katie Roundtree; District Engineer Kim Leser; District Clerk Susan Scheff; Director of Operations Ken Roundtree; Budget & Tax Roll Manager Laura Ham; Programs & Facilities Maintenance Administrator Jared Kneiss; Project Coordinator Polly Scherman; Permit Coordinator Kimberly Marcello; Technical Assistant/Records Management Specialist Kathleen Maloney-Pollack; Alan Wertepny of Mock Roos; Scott Morton of Kolter Homes and Rita Feinman of BallenIsles Country Club (Unit 31).

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) ADMINISTER OATHS OF OFFICE

Mr. Edwards administered the Oaths of Office to Ellen T. Baker for Seat No. 4 and Matthew J. Boykin for Seat No. 5, and they were congratulated by Mr. Edwards and those in attendance.

4) ADDITIONS OR DELETIONS TO THE AGENDA

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

5) APPROVAL OF MINUTES

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving the Minutes of the October 23, 2024 Regular Meeting.

6) NOMINATION AND ELECTION OF OFFICERS

Mr. Boykin announced that it was in order to nominate and elect the Officers of the Northern Palm Beach County Improvement District.

Mr. Cohn suggested that the Board's Officers remain the same for this term, unless someone would like to make a change.

Ms. Baker expressed her interest in changing from her current position as Secretary to that of Vice-President.

Mr. Cohn agreed to the requested change and accepted the position of Secretary.

A **motion** was made by Mr. LaMotte, seconded by Mr. Block and unanimously passed retaining the current slate of Board Officers, with the exception of Ms. Baker assuming the Vice-President position and Mr. Cohn assuming the now vacant Secretary position.

7) CONSIDER APPOINTMENTS

a) Committee Appointments

Mr. Cohn suggested that the Committee Appointments remain the same for this term, unless someone would like to make a change.

Mr. LaMotte expressed an interest in serving on the Personnel Committee. After some discussion, Mr. Boykin agreed to relinquish his seat on the Personnel Committee to Mr. LaMotte.

A **motion** was made by Ms. Baker, seconded by Mr. Block and unanimously passed retaining the current Committee Appointments, with the exception of Mr. Boykin relinquishing his seat on the Personnel Committee to Mr. LaMotte.

b) Intergovernmental Representatives and Miscellaneous Appointments

Mr. Cohn suggested that the Intergovernmental Representatives and Miscellaneous Appointments remain the same for this term unless someone would like to make a change.

A **motion** was made by Ms. Baker, seconded by Mr. Block and unanimously passed retaining the current slate of Intergovernmental Representatives and Miscellaneous Appointments.

8) 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.

9) CONSENT AGENDA

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

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

- a) Unit No. 5 – Henry Rolf
Consider Encumbrance Modification to Mock Roos & Associates, Inc.
- b) Unit No. 9B – Abacoa II
Consider Purchase Order to WGI, Inc.
- c) Unit No. 15 – Villages of Palm Beach Lakes
Consider Purchase Order to Palmera Enterprises, LLC.
- d) General
 - i) Consider Purchase Order to Murray Logan Construction, Inc.
 - ii) Consider Tax-Advantaged Bonds Post Issuance Compliance Policy
- e) Payment Requests

copies of which are contained in applicable Northern files.

10) REGULAR AGENDA

a) UNIT OF DEVELOPMENT NO. 5A – VISTA CENTER OF PALM BEACH Consider Partial Release of Easement

Ms. Leser stated that this item is a request for a Partial Release of a Water Management Access Easement that was previously granted through a plat to Northern. She explained that when the Water Management Access Easement was granted to Northern, this particular parcel, Parcel 6, was going to be developed as an assisted living community (ACL). She stated that the ACL developer decided to not proceed with the ACL project, noting that the Emerald Dunes Golf Course then bought the property with the intent of developing it as a golf course driving range. Northern has issued a permit for the golf course driving range project, but there is a pavilion planned in the area which is encumbered by the existing Water Management Access Easement, so they have requested a partial release of the portion of the Water Management Access Easement encumbering the pavilion site. Ms. Leser explained that she and Mr. Edwards have reviewed the request and have no objections, noting that other releases may be required with regard to the closeout of this permitted golf course driving range project. She stated that she is recommending approval of the Partial Release of 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. LaMotte and unanimously passed approving the Partial Release of the Water Management Access Easement described in its Exhibit "A".

b) UNIT OF DEVELOPMENT NO. 16 – PALM BEACH PARK OF COMMERCE Consider Ratification of Purchase Order & Authorize Payment to Straight Ahead Construction

Mr. Beatty stated that this item is for ratification of a Purchase Order to Straight Ahead Construction for the emergency repair of a roadway catch basin which was reported crushed and not functioning properly. He explained that based on the location of the catch basin, ponding of water within the roadway is highly likely with any rainfall event; therefore, it was determined that the catch basin was in need of immediate repair. He noted that Straight Ahead Construction was selected as they have the ability and equipment to proceed

immediately with this type of work.

Mr. Boykin asked how the damage occurred, and Ms. Leser stated that Staff believes someone ran over it.

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

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving ratification of Purchase Order No. 25-63 and authorizing payment to Straight Ahead Construction in the amount of \$45,824.36.

**c) UNIT OF DEVELOPMENT NO. 54 – ARTISTRY LAKES
Consider Developer’s Agreement**

Mr. Beatty stated that the next step in the Unit Formation process is to develop a Plan of Improvements for the Unit. He further stated that to begin this process, Mr. Edwards has prepared a proposed Developer’s Agreement for Board consideration. Staff is recommending approval of the Agreement, contingent upon receipt of three (3) executed Landowner consents and a deposit of \$75,000 that is needed to fund the preparation of the Unit’s Plan of Improvements and associated Report of Engineer.

After some discussion, Mr. Beatty asked Mr. Morton of Kolter Homes when they plan to break ground, and he advised the Board that they are planning for March of 2025.

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

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving the Developer’s Agreement, contingent upon receipt of the \$75,000 deposit and the three (3) executed Landowner consents to the Developer’s Agreement, as presented.

11) MISCELLANEOUS REPORTS

a) ENGINEER

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

Unit No. 2C - Alton: Ms. Leser stated that the final paving in Parcel D is currently in progress and expected to be completed by the end of the year.

Unit No. 5A – Vista Center of the Palm Beaches: Ms. Leser reported that they are in the process of rehabilitating two double culverts, noting that the structures are currently being installed.

Unit No. 9B – Abacoa II: Ms. Leser reported that Operations Staff requested WGI perform assessments on three structures within Abacoa Greenway Tract 37. She explained that WGI has previously provided plans for Wooden Structure 2 and Staff is now requesting plans for Dry Detention Bridge 3, noting that Dry Detention Bridge 2 will be presented in the future.

Mr. Boykin asked if the bridge replacement will be similar to the one in Unit 43, and Ms. Leser advised that she believes the plans for this particular bridge replacement will call for a wood-based structure.

Unit No. 18 – Ibis Golf & Country Club: Ms. Leser reported that they are continuing the third alum lake treatments this week and expects the process to be completed by next week as they have completed 8 of 11 lakes thus far.

Unit No. 53 – Arden: Ms. Leser reported that Staff is currently bidding out Pod D-Northeast, Phase 2 and Pod D-Northwest, noting that the bid opening is scheduled for December 3, 2024, and will be brought to the Board for consideration at the December Meeting. She also reported on and showed photos of the permitted work being done in Pod H-North, Phase 2 and Pod D-Northeast, Phase 1. Ms. Leser completed her report by showing status photos of the adjacent West Acreage Elementary School.

Ms. Baker commented on how much she enjoyed reading Ms. Leser’s Annual Report.

b) ATTORNEY

Mr. Edwards had nothing to report.

c) EXECUTIVE DIRECTOR

Mr. Beatty reported that Staff received notification that Marcum, Northern’s auditors, have merged with CBIZ, CPAs, P.C., adding that the Board has been provided a related handout of an Assignment of

Audit Agreement/Engagement Letter for its consideration.

Mr. Boykin asked if CBIZ is also an auditing firm, and Ms. Roundtree advised that CBIZ is an auditing firm and with the acquisition of the auditing portion of Marcum, they went from the 13th largest to the 7th largest CPA firm in the United States.

Mr. Beatty stated that Staff is recommending approval of the Assignment of Audit Agreement/Engagement Letter.

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

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving the Assignment of Audit Agreement/Engagement Letter, as presented.

Mr. Beatty advised the Board that the Annual Employee Service Award Breakfast will be held following the December 18, 2024 Board Meeting, and Board Members and District General Counsel are invited to attend.

Mr. Beatty congratulated Mr. Boykin and Ms. Baker on their reelections to the Board.

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

12) RECEIVE AND FILE

The following items were presented to be received and filed:

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

copies of which are contained in Northern's records.

13) COMMENTS FROM THE BOARD

Mr. LaMotte congratulated Mr. Boykin and Ms. Baker on their reelections and stated he looks forward to continue serving with them.

Ms. Baker stated she was very pleased to be reelected and acknowledged how much she liked Northern's

Annual Report.

14) ADJOURN

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

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

President

Assistant Secretary



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EXECUTIVE SUMMARY

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

DATE: December 18, 2024

FROM: Katie Roundtree, Director of Finance & Administration

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

RE: Unit of Development No. 2C – Alton
Consider Authorization to Close Trust Account

Background

The cost of issuance fund established with Unit 2C's 2024 refunding bond issuance has a residual balance of approximately \$7,794. We request approval to close this fund and transfer the funds to the bond account per the bond documents. We anticipate no further costs associated with the refunding.

From			To	
Approximate Balance	BNYM Trust Acct #	Trust Acct Name	BNYM Trust Acct #	Trust Acct Name
\$7,793.67	15651	NPBCID 2C 2024 COI FUND	015649	NPBCID 2C 2024 BOND FUND

Fiscal Impact

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

Recommendation

Northern Staff recommends approval to close the Cost of Issuance trust fund related to the Unit of Development No. 2C Series 2024 Refunding Bonds in accordance with the transfer instructions noted above.



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EXECUTIVE SUMMARY

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

DATE: December 18, 2024

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

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

RE: Unit of Development No. 2C – Alton
Consider Change Order No. 3 to J.W. Cheatham, LLC
Purchase Order No. 24-755
Final Lift Asphalt-Phase 3 Public Roadways (Parcel D)

Background

On June 26, 2024, Northern approved an Award of Contract to J.W. Cheatham, LLC to install the final lift of asphalt on the public roadways in Parcel D. Change Order Nos. 1 and 2 were issued in August and October of 2024, respectively, and included additional public and private work under this contract. Change Order No. 3 includes additional public work not initially included under this contract's quantities. The construction is nearly complete and in the process of being finalized. Change Order No. 3 includes an increase in the contract time of 10 days to allow the Contractor time to complete the work.

Fiscal Impact

On May 22, 2024, Northern entered into Funding Agreement No. 22 with KH Alton, LLC to supply the additional funds required for the Public Improvements. Sufficient funds remain on hand to cover the cost of Change Order No. 3.

Recommendation

The District Engineer recommends approval of Change Order No. 3 to Purchase Order No. 24-755 for an additional \$6,236.00 and 10 days of contract time to J.W. Cheatham, LLC.

CHANGE ORDER

(Instructions on reverse side)

No. 3

DATE OF ISSUANCE Nov. 26, 2024 PROJECT Unit 2C – Alton Phase 3 Final Paving Project
EFFECTIVE DATE _____

OWNER Northern Palm Beach County Improvement District

OWNER's Contract No. PRJ-642

CONTRACTOR JW Cheatham, LLC ENGINEER Michael B. Schorah and Associates, Inc.


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

Description: This Change Order represents costs for additional paver brick detectable warning repairs and installation of a missing concrete walk connection at Bernoulli Way and Dumont Road. **ADDITIONAL** work will be performed under this contract, at the direction of the Engineer and the District's Project Manager, totaling \$6,236.00 in Public improvements. These values have been reviewed, and the Engineer concurs that these correctly represent this work. **10 additional days are required to complete this work.**


Reason for Change Order: Paver brick detectable warning repairs noted in punch list were not included in contract plans. Concrete sidewalk connection at crosswalk location was not installed with original site development.

Attachments: Itemized costs from JW Cheatham LLC

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIMES:
Original Contract Price \$ <u>463,074.15</u>	Original Contract Times Substantial Completion <u>90 days (November 17, 2024)</u> Ready for final payment: <u>120 days (December 17, 2024)</u> days or dates
Net changes from previous Change Orders No <u>0</u> to No <u>2</u> \$ <u>44,162.75</u>	Net changes from previous Change Orders No <u>0</u> to No <u>2</u> <u>30 days</u> Days
Contract Price prior to this Change Order \$ <u>507,236.90</u>	Contract Times prior to this Change Order Substantial Completion: <u>120 days (December 17, 2024)</u> Ready for final payment: <u>180 days (January 16, 2025)</u> days or dates
Net Increase (Decrease) of this Change Order \$ <u>6,236.00</u>	Net Increase of this Change Order <u>10 days</u> Days
Contract Price with all approved Change Orders \$ <u>513,472.90</u>	Contract Times with all approved Change Orders Substantial Completion: <u>130 days (December 27, 2024)</u> Ready for final payment: <u>190 days (January 26, 2025)</u> days or dates

RECOMMENDED:
By: 
Engineer (Authorized Signature)
Date: 11-26-24

APPROVED:
By: _____
NPBCID
Date: _____

ACCEPTED:
By: 
Contractor (Authorized Signature)
Date: 11/26/2024



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EXECUTIVE SUMMARY

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

DATE: December 18, 2024

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

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

RE: Unit of Development No. 16 – Palm Beach Park of Commerce
Consider Purchase Order No. 25-225 to Keshavarz and Associates, Inc.
Professional Survey Services

Background

In accordance with the Plan of Improvements for Unit 16, Palm Beach Park of Commerce, Northern is responsible for the master water management system among other public improvements within the Unit. The water management system in the Park of Commerce consists of canals, ditches, roadway swales, wetland preserves, interconnect piping and control structures. Keshavarz and Associates, Inc., who is under contract with Northern to provide professional engineering and survey services as a consulting engineer, has provided the attached proposal at the District Engineer's request for the location, confirmation and data pick-up of several water management associated assets within the Park. The information will be used to confirm elevation and location information and to update Northern's GIS data for the Unit.

Fiscal Impact

Funding for this expenditure is available within the Northern Fiscal Year 2024/2025 Budget.

Recommendation

Northern Staff and the District Engineer recommend approval of Purchase Order No. 25-225 for professional survey services in the amount of \$27,500.00 to Keshavarz and Associates, Inc.



Northern Palm Beach County Improvement District (“Client”)
359 Hiatt Drive
Palm Beach Gardens, FL 33418

November 26th, 2024

Attention: Ms. Kim Leser, P.E., Staff Engineer

Project No. 24-1494

Reference: P.B. Park of Commerce Plats 20 & 29 et.al., Palm Beach Gardens, Florida
Unit 16 Horizontal & Vertical Acquisition of NPBCID Assets / Facilities

Dear Ms. Leser:

Based upon your request, Keshavarz & Associates, Inc. (“Consultant”) is submitting the following proposal to perform the outlined surveying and mapping services in connection with the above referenced project. More specifically, Consultant’s scope of work shall be as follows:

Scope of Work

Preparation of a Topographic Survey and the associated Survey Base Map in CAD and PDF formats shall be prepared by Consultant that depicts the below outlined items as requested and shown on Exhibit ‘A-Work Areas’ as provided by the Client:

1. Establishment of Horizontal and Vertical Control points within the general area for each work area;
2. Acquisition and depiction of topographic data to include horizontal and vertical locations for existing storm pipes to include pipe invert elevation, size, material, and photographs;
3. Acquisition and depiction of topographic spot elevations to confirm the existence of and / or existing conditions for Basin Divide Berms (Sub Drainage Divides);
4. Acquisition and depiction of topographic spot elevations to confirm existing conditions for flow way channels.

Assumptions

1. Horizontal Control will be established by redundant GPS observations and the average value for the position will be published on the Topographic Survey Map and be included in and part of the Survey Base CAD base file and used to perform the location of the above-described assets owned and/or maintained by the Client. The Horizontal Datum will be in the North American Vertical Datum of 1983, 2011 Adjustment (NAD83/2011).
2. Vertical Datum will be in the North American of 1988 (NAVD88) and be referenced to a Palm Beach County Published Benchmark.



Note: In an effort to minimize cost to the Client for the above described scope, the Consultant has assumed the ability to use previously established Horizontal and Vertical Control Points associated with other projects performed by the Consultant for the Client adjacent to some of the work areas depicted in Exhibit "A – Work Areas".

3. Client shall provide field staff to assist with the locations for storm pipes not readily visible and apparent.
4. Completion of the above described scope is based on the following:
 - Ten (10) days or total trips with a two- or three-man survey crew, for a minimum of a ten (10) hour day, including travel time, to acquire the above outlined assets further depicted on the attached Exhibit 'A-Work Areas'.
 - Associated Office Support to prepare the Topographic Survey, Survey Base Cad files and the provision of the final deliverables to include a digitally signed and sealed Topographic Survey, Survey Base CAD file, and all photographs taken in the field to document existing conditions during the field acquisition of the above-described assets.

Compensation

Our lump sum fees for the requested services shall be as follows:

Unit 16, Palm Beach Park of Commerce Topographic Survey & Asset Acquisition \$ 27,500.00
(Including Direct Expenses)

Deliverables shall include the following:

- a. The survey shall be delivered in PDF and AutoCAD 2018 or newer format, with associated point file in PNEZD format.
- b. Digital jpeg file(s) and the associated world file for the Palm Beach County aerial image dated 2020.

As a notice to proceed, please sign one copy of the attached Authorization Statement and return to our office. We certainly appreciate the opportunity to provide our services to the District.

Respectfully,
KESHAVARZ & ASSOCIATES, INC.

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



Authorization Statement

PROFESSIONAL SURVEYING SERVICES

for

**Northern Palm Beach Improvement District
Associated with**

**Unit 16, Palm Beach Park of Commerce Asset Acquisition
PALM BEACH GARDENS, FLORIDA**

I hereby acknowledge and agree with all the conditions reflected in the attached proposal dated November 26th, 2024, together with the "Special Provisions" and authorize the commencement of work by Keshavarz & Associates, Inc. by my signature as the representative of the entity responsible for payment of invoices for the described task.

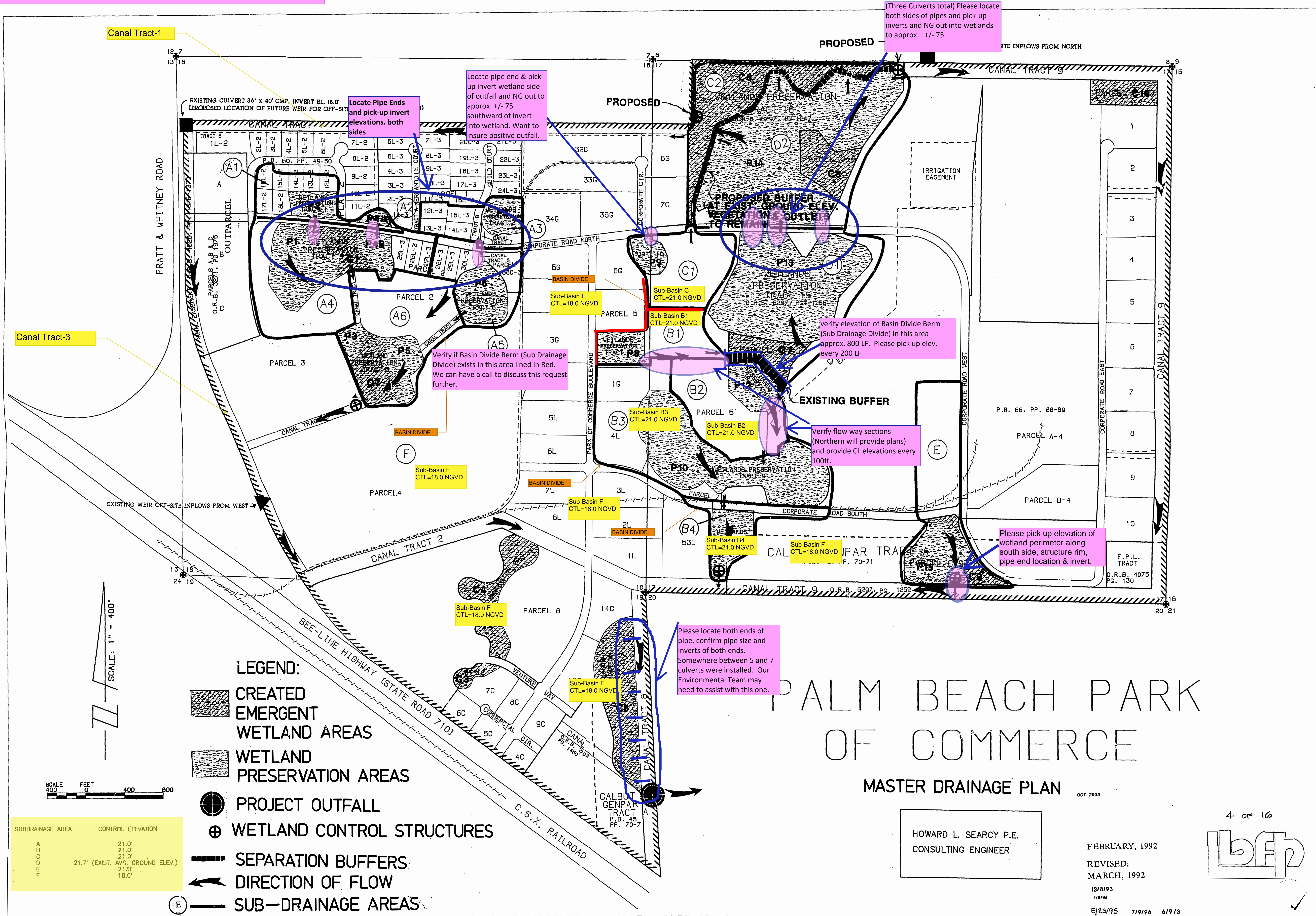
NAME AND TITLE: _____

ACKNOWLEDGMENT: _____

DATE: _____

Unit 16 Survey Data needed. 11/14/24

Exhibit A- Work Areas





**Northern Palm Beach County
Improvement District**

Purchase Order
No.

25-225

Purchase Order

Vendor :353

KESHAVARZ & ASSOCIATES, INC.

711 North Dixie Highway, Suite 201
WEST PALM BEACH, FL 33401
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 12/02/2024
Required Date 12/12/2024
Prepared By Kimberly A. Leser

Workflow ID 07
Status Board 2 Documents
Description Unit 16- Professional Survey Services of WMS Assets

Change Order 0

Project No

Invoice to Y
follow

Comments : Budgeted 2024/2025

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	1601	53101	Professional Survey Services	27,500.00	27,500.00

Total : \$27,500.00

Approval Information

SUSAN P. SCHEFF Board - Approved 27,500.00 12/03/2024 1:53 PM
KATHLEEN E. ROUNDTREE Executive Director - Approved 27,500.00 12/03/2024 1:01 PM
KATHLEEN E. ROUNDTREE Finance Director - Approved 27,500.00 12/03/2024 12:07 PM
LAURA L. HAM Budget Manager - Approved 27,500.00 12/03/2024 11:34 AM
Kimberly A. Leser District Engineer - Approved 27,500.00 12/02/2024 1:50 PM
KENNITH R. ROUNDTREE Department Manager - Approved 27,500.00 12/02/2024 1:48 PM
Kimberly A. Leser Requester - Submitted 27,500.00 12/02/2024 1:39 PM

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

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

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

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



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EXECUTIVE SUMMARY

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

DATE: December 18, 2024

FROM: Kenneth R. Roundtree, Director of Operations

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

RE: Unit of Development No. 45 – Paseos
Consider Purchase Order No. 25-174 to Shenandoah Construction
Roadway Catch Basin Cleaning

Background

Northern Palm Beach County Improvement District owns and maintains the surface water management system in Unit 45, Paseos. Northern's maintenance program includes cleaning and inspecting roadway catch basins every five years. This activity was planned and budgeted for during this fiscal year. Requests for proposals were sent to four of Northern's contractors and four responses were received. Shenandoah Construction submitted the lowest quote in the amount of \$145,750.00. Shenandoah Construction has conducted this type of work on previous projects and is well qualified to provide the services indicated in the attached Purchase Order.

Fiscal Impact

The bid exceeds the amount budgeted; however, there are sufficient maintenance and reserve funds available in the FY 24/25 budget for this expenditure.

Recommendation

Northern Staff recommends Board approval of Purchase Order No. 25-174 to Shenandoah Construction in the amount of \$145,750.00.

**BID RESULTS
UNIT 45 - PASEOS
CLEAN AND TV**

SHENANDOAH

TOP DOG

CROCS

FLOTECH

Item	Description	Unit	Quantity
1	Cleaning and TV	45	
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			

Unit Cost	Item Cost
	\$145,750.00
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	\$184,251.16
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	\$197,646.00
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	\$299,105.00
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-

Total Bid Price

\$145,750.00

\$184,251.16

\$197,646.00

\$299,105.00



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

25-174

Purchase Order

Vendor :661

Shenandoah Construction

1888 N.W. 22nd Street
Pompano Beach, FL 33069
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 11/15/2024
Required Date 11/25/2024
Prepared By Greg Sale

Workflow ID 07
Status Board 2 Documents
Description Five year cleaning and TV of Unit 45

Change Order 0
Project No
Invoice to Y
follow

Comments : This job will tap into reserves to make up the \$35,750 not in budget

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	4501	54617	Five year cleaning and TV of Unit 45	135,750.00	135,750.00
1	EA	4501	54613	Five year cleaning and TV of Unit 45	10,000.00	10,000.00
Total :					\$145,750.00	

Approval Information

SUSAN P. SCHEFF	Board - Approved	11/22/2024 2:29 PM
CLIFFORD D. BEATTY	Executive Director - Approved	11/22/2024 2:18 PM
KATHLEEN E. ROUNDTREE	Finance Director - Approved	11/22/2024 2:07 PM
LAURA L. HAM	Budget Manager - Approved	11/20/2024 3:36 PM
Kimberly A. Leser	District Engineer - Approved	11/18/2024 11:05 AM
KENNITH R. ROUNDTREE	Department Manager - Approved	11/15/2024 7:26 AM
Greg Sale	Requester - Submitted	11/15/2024 7:03 AM

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



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

EXECUTIVE SUMMARY

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

DATE: December 18, 2024

FROM: Katie Roundtree, Director of Finance and Administration

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

RE: Unit of Development No. 53 – Arden
Consider Acceptance of Note Counsel Engagement Letter with Nabors, Giblin & Nickerson, P.A.

Background

In April 2024, the Board approved an Agreement for Bond and Disclosure Counsel Services with Nabors, Giblin and Nickerson, P.A. without designating the amount of fees charged. An Engagement Letter will be drafted for each potential transaction, specifying a fee for bond and disclosure services.

Staff and General Counsel have reviewed and recommend approval of the Engagement Letter for the issuance of a Promissory Note for Unit of Development No. 53. The fee for Note Counsel services is \$25,000, assuming a \$3.5 million note.

Fiscal Impact

Note Counsel is paid from the cost of issuance proceeds from notes issued and is contingent upon successful closure of the loan.

Recommendation

Northern Staff and General Counsel recommend acceptance of the Engagement Letter with Nabors, Giblin and Nickerson, P.A. for Note Counsel Services for the Unit of Development No. 53, Arden, Promissory Note.

TAMPA
2502 Rocky Point Drive
Suite 1060
Tampa, Florida 33607
(813) 281-2222 Tel
(813) 281-0129 Fax



TALLAHASSEE
1500 Mahan Drive
Suite 200
Tallahassee, Florida 32308
(850) 224-4070 Tel
(850) 224-4073 Fax

PLANTATION
8201 Peters Road
Suite 1000
Plantation, Florida 33324
(954) 315-0268 Tel

NOTE COUNSEL ENGAGEMENT LETTER

via Electronic Mail

December 11, 2024

Northern Palm Beach County
Improvement District
c/o Katie Roundtree, Director of Finance
and Administration
359 Hiatt Drive
Palm Beach Gardens, Florida 33418

Re: Proposed Issuance of Northern Palm Beach County Improvement
District Water Control and Improvement Note, Unit of Development
No. 53, Series 2025

Dear Ms. Roundtree:

The purpose of this letter is to confirm the role we propose to serve and responsibilities we propose to assume as note counsel in connection with the issuance of the above-referenced note (the "Note") by the Northern Palm Beach County Improvement District (the "District").

It is our understanding that the proceeds of the Note are intended to be used by the District for the stated purposes of: (i) financing certain of the District's remaining improvements as described in its Plan of Improvements related to Unit 53; (ii) funding any necessary reserves; and (iii) paying certain costs of issuance of the Note. This letter is provided pursuant to Section 3 of that certain Agreement Between Northern Palm Beach County Improvement District and Nabors, Giblin & Nickerson, P.A., dated April 24, 2024, between the District and our firm (the "Agreement").

We understand that the Note is estimated to be issued in an initial principal amount of \$3.5 million and will be sold by private placement to an accredited investor to be determined based on responses to a request for proposals expected in early 2025.

Our firm is being engaged by you as nationally-recognized note counsel specially experienced in Florida law and federal tax laws relating to governmental obligations, whose primary responsibility will be to render an objective legal opinion with respect to the authorization and validity of the Note and the tax treatment of interest payable on such Note under federal income tax laws. As note counsel, we will examine applicable laws, prepare and/or review various documents required for the successful closing of the transaction, and undertake such additional duties as we deem necessary to render our Florida law and federal tax opinions including, but not limited to, the duties and responsibilities set forth in Section 1 of the Agreement.

In rendering the aforesaid opinions, we will rely upon the certified proceedings of the District relating to the Note and the drainage taxes pledged for the repayment of such note, and other certifications of public officials, District representatives and other persons that are furnished to us without undertaking to verify the same by independent investigation. We do not review the financial condition of the District, the project to be refinanced with proceeds of the Note, or the adequacy of the security provided therefor, and will express no opinion relating thereto.

We confirm that we are currently insured with lawyers professional liability insurance in the amount of \$8,000,000 (total and aggregate) and will continue such insurance or its equivalent or better until the Note is issued or our engagement as note counsel for the Note is terminated.

Based upon (a) our current understanding of the terms, structure, size, method of sale and schedule of the financing, (b) the duties we have already undertaken and will undertake pursuant to this letter, (c) the time we have devoted and anticipate devoting to the financing, and (d) the responsibilities we have assumed and assume, we agree that our fee for the provision of the note counsel services described above will be equal to \$25,000. Such fee would be subject to adjustment, but only by mutual agreement, if (i) the expected par amount of the Note changes significantly, (ii) material changes in the structure or method of the financing occur, or (iii) material unusual or unforeseen circumstances arise which require a significant increase in our time or responsibility (such as litigation, hedge transactions or extended enhancement negotiations).

It is our intent to provide the District with the most effective support systems available, while at the same time allocating the costs of such systems in accordance with

the usage of such services by individual clients. Therefore, in addition to our fees for legal services, we also charge separately for certain costs and expense disbursements as described in Section 4 of the Agreement. Our practice is to render one statement for professional services, disbursements and expenses at the closing of the issue and to receive payment in full at closing.

We agree that our fee for services hereunder will be contingent upon the successful closing of the financing. If the financing is abandoned, we will not be entitled to any fee for services but will be entitled to be reimbursed for our disbursements and expenses.

If the foregoing terms of this specific engagement letter are acceptable to you, please so indicate by returning, via electronic mail, a copy of this letter signed by an appropriate officer of the District, retaining the original for your files.

We appreciate the opportunity to be of service to you.

NABORS, GIBLIN & NICKERSON, P.A.

By:


Chris Traber, Shareholder

Accepted and Approved:

Name: _____
Title: _____
Date: _____



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

EXECUTIVE SUMMARY

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

DATE: December 18, 2024

FROM: Katie Roundtree, Director of Finance and Administration

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

RE: Consider Declaration of Surplus Equipment

Background

The approved 2024/2025 Budget included the purchase of three new fleet vehicles. The new vehicles were purchased in November 2024. These vehicles will replace two trucks and one SUV in the fleet that are due for replacement. The Director of Operations established specifications for replacement of vehicles based on operational needs and cost of maintenance. Three vehicles were declared surplus in October 2024. When assigning the new vehicles and reviewing maintenance costs, it was determined that the two vehicles listed below can also be declared surplus and will be sold at some point in the future:

- 2014 Chevrolet Equinox Mileage: 112,000
- 2017 Chevrolet Silverado Mileage: 123,000

Fiscal Impact

The additional income from selling the vehicles will offset future vehicle expenses in the future.

Recommendation

Northern Staff recommends declaring the 2014 Chevrolet Equinox and the 2017 Chevrolet Silverado listed above as surplus equipment.

**RECOMMENDED DISBURSEMENTS FOR
DECEMBER 18, 2024 BOARD MEETING**

	BOND/COI**	EIPC*	NOTE PROCEEDS	LANDOWNER FUNDS	TOTALS
Unit No. 2C - Alton	35,036.96	139,290.35		19,944.30	194,271.61
Unit No. 11 - PGA National		268,452.60			268,452.60
Unit No. 18 - Ibis Golf & CC		269,538.18			269,538.18
Unit No. 20 - Juno Isles		34,666.78			34,666.78
Unit No. 53 - Arden	2,167.10				2,167.10
Unit No. 54 - Artistry Lakes		-		19,713.00	19,713.00
	37,204.06	711,947.91	-	39,657.30	788,809.27

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 191

DECEMBER 18, 2024

	LANDOWNER		
	BOND/COI*	FUNDS	EIPC
			TOTALS
CONSTRUCTION:			
J. W. Cheatham, LLC (Alton Phase 3 Paving Project)	32,905.20	19,944.30	
Poinciana Development Group, Inc. (Alton Park Shade Sail replacement)			139,290.35
			192,139.85
MISCELLANEOUS:			
NPBCID Reimbursements: (NPBCID Personnel time & Auditor)	2,131.76		
			2,131.76
	35,036.96	19,944.30	139,290.35
			194,271.61

**UNIT OF DEVELOPMENT NO. 11
DISBURSEMENT NO. 160
DECEMBER 18, 2024**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
CROCS, LLC (Emergency Sinkhole Repair near Rabbit's Run) FINAL PO#25-146	<u>45,100.00</u>	
Top Dog Industries, LLC (5 Year Street Drain Clean & TV Ryder Cup) FINAL PO#25-28	<u>223,352.60</u>	268,452.60
	<u><u>268,452.60</u></u>	<u><u>268,452.60</u></u>

**UNIT OF DEVELOPMENT NO. 18
DISBURSEMENT NO. 200
DECEMBER 18, 2024**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
Solitude Lake Management (Ibis Alum Treatment PRJ#621) FINAL PO#22-862	<u>261,153.75</u>	
Top Dog Industries, LLC (Ibis Blvd. Clean & TV Drainage) PO#24-975 FINAL	<u>8,384.43</u>	
		269,538.18
	<u>269,538.18</u>	<u>269,538.18</u>

**UNIT OF DEVELOPMENT NO. 20
DISBURSEMENT NO. 18
DECEMBER 18, 2024**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
Murray-Logan Construction	<u>34,666.78</u>	
(Juno Isles Weir Improvements PO#23-573)		34,666.78
FINAL		
	<u>34,666.78</u>	<u>34,666.78</u>

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 139
NOVEMBER 20, 2024**

	<u>BOND</u>	<u>TOTAL</u>
ENGINEERING:		
Michael B. Schorah & Assoc.	<u>720.00</u>	
(P.E. Services Design & Bidding)		720.00
NPBCID Reimbursements:		
(NPBCID Personnel time & Auditor)	<u>1,447.10</u>	
		1,447.10
	<u><u>2,167.10</u></u>	<u><u>2,167.10</u></u>

**UNIT OF DEVELOPMENT NO. 54
DISBURSEMENT NO. 1
DECEMBER 18, 2024**

	<u>LANDOWNER FUNDS</u>	<u>TOTAL</u>
OTHER PROFESSIONALS:		
Caldwell & Pacetti	<u>2,465.00</u>	
(INV#132147 Legal)		2,465.00
 NPBCID Reimbursements:		
(Caldwell & Pacetti INV#131453, 131540,131599,131669,131917,131965 & 132084)	<u>13,723.00</u>	
(Flipside GEO INV# 1448)	<u>750.00</u>	
(Keshavarz & Assoc. INV# 1390-057 & 1390-065)	<u>2,775.00</u>	
		17,248.00
	<u>19,713.00</u>	
		<u>19,713.00</u>



Northern Palm Beach County Improvement District
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EXECUTIVE SUMMARY

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

DATE: December 18, 2024

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

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

RE: Unit Nos. 9A/9B – Abacoa I & II
Consider Change Order to Aquatic Vegetation Control, Inc.
Annual Service Contract (CO No. 4)

Background

The Annual Aquatic Weed Control, Greenway and Preserve Maintenance Contract for Unit Nos. 9A/ 9B Abacoa was awarded to Aquatic Vegetation Control, Inc. commencing October 1, 2022 for a five-year period renewable annually. The total contract amount was \$598,685.00. Three change orders have been approved subsequently increasing the total to \$679,851.72.

Change Order No. 4 would add an additional 50 crew days in the amount of \$121,009.50 to address critical vegetation reduction work within the dry detention areas of Abacoa. Over the last two decades, the trees and plants initially established in these areas have matured beyond their intended size, leading to excessive vegetation growth. This uncontrolled growth has resulted in significant management challenges, including reduced functionality of the detention areas and increased maintenance costs.

The additional crew time will enable targeted vegetation reduction to restore these areas to their designed operational capacity and ecological balance, ensuring the dry detention areas continue to meet their intended purpose as part of the surface water management system. This proactive investment will help mitigate future costs and preserve the integrity of the system.

Fiscal Impact

Sufficient reserve funds are available for this project. This is an unbudgeted expense; however, an opportunity arose with an additional crew available from a canceled County project that were no longer needed. Funds for this project will be budgeted in the upcoming years.

Recommendation

Northern Staff recommend approval of Change Order No. 4 in the amount of \$121,009.50 to the Annual Aquatic Weed Control, Greenway and Preserve Maintenance Contract with Aquatic Vegetation Control, Inc.

CHANGE ORDER

No. 4

PROJECT: Unit Nos. 9A/9B

DATE: 12/18/2024

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

CONTRACT FOR: Unit Nos. 9A/9B – Aquatic Weed Control, Preserve and Dry Detention Maintenance & Mowing

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

Description: An increase of \$121,009.38 in level of service with addition of "Second Crew" 4 days a week for 50 days applicable to the remainder of FYE 9/30/2025.

Contractor: Aquatic Vegetation Control
1860 W 10th Street
Riviera Beach, FL 33404

Purpose: See description above

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ <u>598,685.00</u>	Original Contract Time <u>365 days</u> days or date
Previous Change Order No. <u>1</u> to No. <u>3</u> \$ <u>81,166.72</u>	Net change from previous Change Order <u>0 days</u>
Contract Price prior to this Change Order \$ <u>679,851.72</u>	Contract Time prior to this Change Order <u>365 days</u> days or date
Net Increase of this Change Order \$ <u>121,009.38</u>	Net Increase (decrease) of this Change Order <u>0 days</u>
Contract Price with all approved Change Orders \$ <u>800,861.10</u>	Contract Time with all approved Change Orders <u>365 days</u>

APPROVED:

NPBCID
Matthew J. Boykin
President, Board of Supervisors

APPROVED:



Contractor



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EXECUTIVE SUMMARY

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

DATE: December 18, 2024

FROM: Kenneth R. Roundtree, Director of Operations

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

RE: Unit of Development No. 11 - PGA National
Consider Ratification of Purchase Order No. 25-146 to Crocs, LLC
Emergency Sinkhole/Culvert Repair

Background

Northern Palm Beach County Improvement District is responsible for the surface water management system in Unit 11, PGA National. During a routine inspection, a sinkhole was identified by Northern Staff. Upon further detailed inspection, it was determined that approximately 150' of 24" Corrugated Metal Pipe had deteriorated and was in need of immediate repair. The sinkhole was located within the cart path between the North Pump Station and the golf rest station. Crocs, LLC submitted a price of \$45,100.00 and was able to respond promptly and perform the emergency repair.

Fiscal Impact

There are sufficient maintenance funds in the 24/25 budget for this expenditure.

Recommendation

Northern Staff recommends Board Ratification of Purchase Order No. 24-146 to Crocs, LLC in the amount of \$45,100.00.



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

25-146

Purchase Order

Vendor :2054

Crocs, LLC

13529 Barberry Drive
Wellington, FL 33414
Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 11/14/2024
Required Date 11/24/2024
Prepared By Greg Sale

Workflow ID 07
Status Board 2 Documents
Description Emergency repair of sinkhole near Rabbit Run Dr

Change Order 0
Project No
Invoice to Y
follow

Comments :

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	1101	54613	Emergency repair of sinkhole near Rabbit Run Dr	45,100.00	45,100.00

Total : \$45,100.00

Approval Information

SUSAN P. SCHEFF Board - Approved 45,100.00 11/19/2024 4:05 PM
CLIFFORD D. BEATTY Executive Director - Approved 45,100.00 11/19/2024 7:39 AM
KATHLEEN E. ROUNDTREE Finance Director - Approved 45,100.00 11/15/2024 12:54 PM
LAURA L. HAM Budget Manager - Approved 45,100.00 11/14/2024 2:02 PM
Kimberly A. Leser District Engineer - Approved 45,100.00 11/14/2024 1:37 PM
KENNITH R. ROUNDTREE Department Manager - Approved 45,100.00 11/14/2024 12:13 PM
Greg Sale Requester - Submitted 45,100.00 11/14/2024 9:53 AM

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



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EXECUTIVE SUMMARY

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

DATE: December 18, 2024

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

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

RE: Unit of Development No. 53 – Arden
Consider Award of Contract to Centerline Utilities, Inc.
Purchase Order No. 25-243
Arden Pods D-Northeast Phase 2 and D-Northwest Public Improvement Project

Background

In accordance with the Plan of Improvements (POI) for Unit 53, Northern is authorized to construct the public water and sewer improvements within residential pods in Arden. Plans for the water and sewer improvements within Pods D-Northeast, Phase 2 and D-Northwest were prepared by Michael B. Schorah and Associates. Private Improvements within the referenced residential pods will be contracted separately by Lennar Homes, LLC and Lennar has entered into a Non-Interference Agreement with Northern for any Private Improvements that are or will be ongoing within the Public Improvement area associated with this contract. This project was advertised for public bid on October 27, 2024, and November 3, 2024. A single bid was received from Centerline Utilities, Inc. on December 3, 2024, and opened publicly at Northern's office. Centerline's bid of \$1,607,500.00 was verified using a spreadsheet and found to be without error.

The engineer's opinion of probable cost for these Public Improvements is \$1,540,477.29. Although Centerline's bid was higher than the engineer's estimate, it is the opinion of Northern's District Engineer that the bid represents the value of the project in the marketplace today.

Based on a review of the qualifications presented in the bid package, Northern's experience with Centerline Utilities completing other similar projects within the Unit and subject to the bidder's ability to provide the required payment and performance bonds, we recommend that Centerline Utilities, Inc. be designated the lowest and best bid for this project.

Fiscal Impact

On October 1, 2024, Northern entered into a Funding Agreement with Lennar Homes, LLC to supply the additional funds required to construct the Public Improvements within Pods D-NE, Phase 2 and D-NW. Lennar provided a Letter of Credit in the amount of \$1,866,365.00 to fund the improvements in accordance with the Funding Agreement. It is anticipated that a construction loan will be pursued to cover the costs of the Public Improvements associated with this contract and those remaining in the POI for the Unit. The loan will be sized based on anticipated expenses, as well as the use of approximately \$950,000.00 in unspent bond project funds. Any funds expended by Lennar in accordance with the Funding Agreement may be reimbursed to Lennar if funds remain in the bond project fund account or from a proposed loan.

Recommendation

Northern Staff and the District Engineer recommend an Award of Contract for Construction and Purchase Order No. 25-243 to Centerline Utilities, Inc. in the amount of \$1,607,500.00 for POI Public Improvements.

ADDENDUM NO. 1

NPBCID UNIT 53 ARDEN – PRJ 638

POD D-NORTHEAST PHASE 2 AND D-NORTHWEST PUBLIC IMPROVEMENTS

NO.	ITEM	UNIT	QTY	UNIT PRICE	TOTAL
GENERAL CONDITIONS					
1	Permit and Inspection Fees (Allowance)	LS	Allow	\$ 75,000.00	\$ 75,000.00
2	Mobilization	LS	1	\$ 42,350.00	\$ 42,350.00
3	Payment and Performance Bond	LS	1	\$ 16,000.00	\$ 16,000.00
4	Maintenance of Traffic (Including Pedestrian M.O.T.)	LS	1	\$ 500.00	\$ 500.00
5	Survey Layout and As-Builts	LS	1	\$ 42,500.00	\$ 42,500.00
6	Testing (P&L, Lamping, Bac-Ts,etc.)	LS	1	\$ 43,166.50	\$ 43,166.50
GENERAL CONDITIONS SUBTOTAL					\$ 219,516.50
UTILITY ITEMS POD D-NORTHEAST PHASE 2					
7	12" PVC C-900 DR 18 Water Main	L.F.	1,600	\$ 110.00	\$ 176,000.00
8	12" DIP Class 50 Water Main	L.F.	70	\$ 127.00	\$ 8,890.00
9	8" PVC C-900 DR 18 Water Main	L.F.	1,385	\$ 55.00	\$ 76,175.00
10	6" PVC C-900 DR 18 Water Main	L.F.	125	\$ 43.00	\$ 5,375.00
11	12" Butterfly Valve and Box (Water)	EACH	4	\$ 4,400.00	\$ 17,600.00
12	8" Gate Valve and Box (Water)	EACH	4	\$ 2,800.00	\$ 11,200.00
13	6" Gate Valve and Box (Water)	EACH	1	\$ 2,000.00	\$ 2,000.00
14	Fire Hydrant Assembly including 6" Gate Valve	EACH	4	\$ 10,050.00	\$ 40,200.00
15	Sample Point	EACH	6	\$ 850.00	\$ 5,100.00
16	Remove Plug and Connect to Existing Water Main	EACH	3	\$ 6,500.00	\$ 19,500.00
17	Single Water Service Complete to Point of Service	EACH	19	\$ 2,800.00	\$ 53,200.00
18	Double Water Service Complete to Point of Service	EACH	35	\$ 3,480.00	\$ 121,800.00
19	Plug with 2" Blowoff	EACH	1	\$ 1,800.00	\$ 1,800.00
20	Automatic Flushing Device with Concrete Pad	EACH	1	\$ 9,000.00	\$ 9,000.00
21	8" P.V.C. SDR 26 0' - 6' cut	L.F.	389	\$ 42.50	\$ 16,532.50
22	8" P.V.C. SDR 26 6' - 8' cut	L.F.	1,379	\$ 49.50	\$ 68,260.50
23	8" P.V.C. SDR 26 8' - 10' cut	L.F.	162	\$ 57.00	\$ 9,234.00
24	4' Diameter Manhole 0' - 6' cut	EACH	3	\$ 7,300.00	\$ 21,900.00
25	4' Diameter Manhole 6' - 8' cut	EACH	3	\$ 8,900.00	\$ 26,700.00
26	4' Diameter Manhole 8' - 10' cut	EACH	1	\$ 9,500.00	\$ 9,500.00
27	Manhole Drop Connection	EACH	1	\$ 4,000.00	\$ 4,000.00
28	Double Sewer Service w/cleanout and Mini Manhole	EACH	44	\$ 2,000.00	\$ 88,000.00
29	Remove Plug and Connect to Existing Manhole	EACH	1	\$ 8,300.00	\$ 8,300.00
30	Remove Concrete Collar and Adjust Manhole Rim, Refurbish	EACH	1	\$ 1,225.00	\$ 1,225.00
POD D-NORTHEAST PHASE 2 UTILITY ITEMS SUBTOTAL					\$ 801,492.00

BID PROPOSAL FORM

00300-5

ADDENDUM NO. 1**NPBCID UNIT 53 ARDEN – PRJ 638****POD D-NORTHEAST PHASE 2 AND D-NORTHWEST PUBLIC IMPROVEMENTS**

NO.	ITEM	UNIT	QTY	UNIT PRICE	TOTAL
UTILITY ITEMS POD D-NORTHWEST					
31	8" PVC C-900 DR 18 Water Main	L.F.	1,660	\$ 55.00	\$ 91,300.00
32	6" PVC C-900 DR 18 Water Main	L.F.	550	\$ 43.00	\$ 23,650.00
33	8" Gate Valve and Box (Water)	EACH	2	\$ 2,800.00	\$ 5,600.00
34	6" Gate Valve and Box (Water)	EACH	1	\$ 2,000.00	\$ 2,000.00
35	Fire Hydrant Assembly including 6" Gate Valve	EACH	4	\$ 10,050.00	\$ 40,200.00
36	Sample Point	EACH	4	\$ 850.00	\$ 3,400.00
37	Remove Plug and Connect to Existing Water Main	EACH	2	\$ 6,400.00	\$ 12,800.00
38	Single Water Service Complete to Point of Service	EACH	18	\$ 2,800.00	\$ 50,400.00
39	Double Water Service Complete to Point of Service	EACH	31	\$ 3,480.00	\$ 107,880.00
40	8" P.V.C. SDR 26 0' - 6' cut	L.F.	554	\$ 42.50	\$ 23,545.00
41	8" P.V.C. SDR 26 6' - 8' cut	L.F.	943	\$ 49.50	\$ 46,678.50
42	8" P.V.C. SDR 26 8' - 10' cut	L.F.	384	\$ 57.00	\$ 21,888.00
43	4' Diameter Manhole 0' - 6' cut	EACH	3	\$ 7,300.00	\$ 21,900.00
44	4' Diameter Manhole 6' - 8' cut	EACH	3	\$ 8,900.00	\$ 26,700.00
45	4' Diameter Manhole 8' - 10' cut	EACH	1	\$ 9,500.00	\$ 9,500.00
46	Double Sewer Service w/cleanout and Mini Manhole	EACH	40	\$ 2,000.00	\$ 80,000.00
47	Remove Plug and Connect to Existing Manhole	EACH	2	\$ 8,300.00	\$ 16,600.00
48	Remove Concrete Collar and Adjust Manhole Rim, Refurbish	EACH	2	\$ 1,225.00	\$ 2,450.00
POD D-NORTHWEST UTILITY ITEMS SUBTOTAL					\$ 586,491.50
PUBLIC IMPROVEMENTS GRAND TOTAL					\$ 1,607,500.00

NPBCID UNIT 53 ARDEN – PRJ 638

POD D-NORTHEAST PHASE 2 AND D-NORTHWEST PUBLIC IMPROVEMENTS

PAY ITEM NOTES

GENERAL CONDITIONS (PUBLIC)

- ITEM MAINTENANCE OF TRAFFIC SHALL INCLUDE ALL PROVISIONS NECESSARY TO MAINTAIN TWO WAY
4 TRAFFIC ON EXISTING ROADWAYS THROUGHOUT CONSTRUCTION. ALL COSTS ASSOCIATED WITH
TRAFFIC CONTROL SHALL BE INCLUDED IN THE BID PRICE FOR MAINTENANCE OF TRAFFIC.
- ITEM ALL COSTS FOR INSTALLATION OF TEMPORARY 2" JUMPER CONNECTIONS AND PBCWUD
6 CONSTRUCTION METERS ARE TO BE INCLUDED IN THE TESTING ITEM.

D-NORTHEAST PHASE 2 UTILITY ITEMS (PUBLIC)

ITEMS WATER SERVICES ARE TO BE CONSTRUCTED TO THE "POINT OF SERVICE" AS NOTED ON THE
17-18 PBCWUD STANDARD DETAILS (6" THREADED BRASS NIPPLE W/TEMP PVC CAP) WHICH INCLUDES
METER BOX AND PIPING BEYOND CONTROL VALVE.

ITEMS TRENCH SAFETY COMPLIANCE IS TO BE INCLUDED IN THE COST OF THE PIPE.
21-23

ITEM SEWER CLEANOUTS ARE TO BE LEFT ABOVE GRADE AND CAPPED (NOT GLUED) AND MINI MANHOLE
28 CASTINGS DELIVERED TO DEVELOPER (LENNAR). WRITTEN VERIFICATION OF RECEIPT FROM
DEVELOPER IS REQUIRED PRIOR TO PAYMENT.

D-NORTHWEST UTILITY ITEMS (PUBLIC)

ITEMS WATER SERVICES ARE TO BE CONSTRUCTED TO THE "POINT OF SERVICE" AS NOTED ON THE
38-39 PBCWUD STANDARD DETAILS (6" THREADED BRASS NIPPLE W/TEMP PVC CAP) WHICH INCLUDES
METER BOX AND PIPING BEYOND CONTROL VALVE.

ITEMS TRENCH SAFETY COMPLIANCE IS TO BE INCLUDED IN THE COST OF THE PIPE.
40-42

ITEM SEWER CLEANOUTS ARE TO BE LEFT ABOVE GRADE AND CAPPED (NOT GLUED) AND MINI MANHOLE
46 CASTINGS DELIVERED TO DEVELOPER (LENNAR). WRITTEN VERIFICATION OF RECEIPT FROM
DEVELOPER IS REQUIRED PRIOR TO PAYMENT.



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

Purchase Order
No.

25-243

Vendor :576

Centerline Utilities, Inc.

2180 S.W. Poma Drive
Palm City, FL 34990
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 12/03/2024
Required Date 12/13/2024
Prepared By KATHLEEN J. MALONEY-POLLACK
Workflow ID 07
Status Board 2 Documents
Description PRJ 638 Arden Pods D-Northeast Phase 2 and D-Northwest Public Improvements

Change Order 0
Project No 638
Invoice to Y
follow

Comments : This project was advertised for bids on October 27, 2024 and November 3, 2024.

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	5303	56301	PRJ 638 Arden Pods D-Northeast Phase 2 and D-Northwest Public Improvements	1,607,500.00	1,607,500.00
Total :					\$1,607,500.00	

Approval Information

SUSAN P. SCHEFF	Board - Approved	12/05/2024 12:17 PM	1,607,500.00
KATHLEEN E. ROUNDTREE	Executive Director - Approved	12/04/2024 4:51 PM	1,607,500.00
KATHLEEN E. ROUNDTREE	Finance Director - Approved	12/04/2024 4:50 PM	1,607,500.00
LAURA L. HAM	Budget Manager - Approved	12/04/2024 8:48 AM	1,607,500.00
Kimberly A. Leser	District Engineer - Approved	12/03/2024 2:52 PM	1,607,500.00
KENNITH R. ROUNDTREE	Department Manager - Approved	12/03/2024 2:35 PM	1,607,500.00
KATHLEEN J. MALONEY-POLLACK	Requester - Submitted	12/03/2024 1:55 PM	1,607,500.00

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

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

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

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



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

EXECUTIVE SUMMARY

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

DATE: December 18, 2024

FROM: Kenneth R. Roundtree, Director of Operations

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

RE: Consider Purchase Order No. 25-255 to Construction Technologies, Inc.
Administrative Building/EOC Roof Replacement

Background

Northern's Administrative Building/EOC was constructed in 2006 and has a lightweight concrete/membrane style flat roofing system. An inspection of the roofing system was conducted by Knoff and Associates (a roofing consultant that Northern has worked with on past projects) and the results of the inspection determined that the roof is in need of replacement. Knoff and Associates was then contracted to review the specifications for roofing system replacement and subsequent bids required for installation. They recommended that a mixed modified system be used for the roof replacement.

The estimated cost for construction was \$225,000, which is less than the threshold of \$300,000 required for public bid advertisement. Based on this information, four of Northern's approved contractors were requested to submit quotes on the specifications. Construction Technologies, Inc. submitted the sole bid in the amount of \$321,550.00. Knoff and Associates has reviewed the proposed bid and determined that as a result of increased materials cost as well as additional scaffolding work not included in the original estimate, the price is reasonable for the services intended. Construction Technologies, Inc. has performed similar roofing projects for Northern in the past and is very qualified to conduct the proposed work.

Fiscal Impact

Funds are available in the FY 24/25 Maintenance budget and undesignated fund balance.

Recommendation

Northern Staff recommends approval of the referenced Purchase Order No. 25-255 to Construction Technologies, Inc. in the amount of \$321,550.00.



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

25-255

Purchase Order

Vendor :443

CONSTRUCTION TECHNOLOGY, INC.

PO BOX 16576
WEST PALM BEACH, FL 33416-6576
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 12/05/2024
Required Date 12/15/2024
Prepared By ERIC A. VINCENT

Workflow ID 07
Status Board 2 Documents
Description Replacement Roof for Northern's EOC Facility

Change Order 0
Project No
Invoice to Y
follow

Comments : Work to be completed by 6 weeks from start.

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	Ops0	56201	Replacement Roof for Northern's EOC Facility	321,550.00	321,550.00

Total : \$321,550.00

Approval Information

SUSAN P. SCHEFF	Board - Approved	12/10/2024 11:27 AM	321,550.00
CLIFFORD D. BEATTY	Executive Director - Approved	12/10/2024 11:15 AM	321,550.00
KATHLEEN E. ROUNDTREE	Finance Director - Approved	12/10/2024 11:13 AM	321,550.00
LAURA L. HAM	Budget Manager - Approved	12/10/2024 9:34 AM	321,550.00
Kimberly A. Leser	District Engineer - Approved	12/09/2024 2:47 PM	321,550.00
KENNITH R. ROUNDTREE	Department Manager - Approved	12/06/2024 2:05 PM	321,550.00
ERIC A. VINCENT	Requester - Submitted	12/06/2024 10:34 AM	321,550.00

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.

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

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



Northern Palm Beach County Improvement District
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MEMORANDUM

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

DATE: December 18, 2024

FROM: Susan P. Scheff, District Clerk

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

RE: Public and Community Relations Board Report

Community Relations

- Northern Staff attended the following meetings on behalf of the District:
 - Forum Club of the Palm Beaches
 - Leadership Palm Beach County
 - Palm Beach County Local Mitigation Strategy
- Northern Staff met with representatives of the following Units to discuss projects and provide information:

Unit Nos. 9A/9B	Abacoa I & II
Unit No. 11	PGA National
Unit No. 21	Old Marsh
Unit No. 23	The Shores
- Katie Roundtree attended the Leadership Palm Beach County GROW Marine Industries Day held on December 5, serving as co-chair of this event.

Training

- Laura Ham participated in a CPE webinar sponsored by FGFOA entitled, "Mitigating Bank Risk" on November 21. This webinar was moderated by Katie Roundtree.
- Kim Leser attended the 2024 Florida Stormwater Association Winter Conference held in Orlando from December 4-6.

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



Know the Flow

Flood control in Florida is a shared responsibility that provides maximum benefit only when all components (primary, secondary and tertiary) are designed and constructed to work together and are maintained in proper working order. Florida is more complex than many states, where one entity usually provides local and regional drainage for the community. In Florida, some areas have no formal drainage systems and are prone to routine flooding; others may be covered by several organizations or governments providing varying service levels. Depending on conditions, water may have to be routed through several interconnected, though independent, conveyance systems –each must be properly maintained and functioning – to provide flood protection for south Florida neighborhoods.

So, what path does stormwater typically follow from your neighborhood to its final destination? Here's an example. Five inches of rain falls in 24 hours over an inland community. This rain follows a wet period, so groundwater levels are already high. According to most approved drainage designs, some water is temporarily stored in public recreational areas, yard swales and streets. Drainage swale areas are sloped to catch water and filter out pollutants as water is absorbed into the ground. Some yards direct water to the community drainage system as runoff, with very little water retained in the yard. The excess surface water slowly drains to community lakes or on-site ponds via street and yard drainage grates, swales, ditches or canals. Homeowner associations typically assume the maintenance and upkeep of community drainage facilities. Water then drains from the community or "tertiary" system through underground pipes to the "secondary" system, which is mainly operated by the Northern Palm Beach County Improvement District (Northern) in this area. Cities and the County also maintain "secondary" systems, depending on development plans.

The "secondary" drainage system is usually a network of canals, structures, pumping stations and storage areas. These systems can cover several hundred square miles and serve many communities. In communities maintained by Northern, stormwater systems are gravity-fed or pumped using stormwater pump stations. Water moves through a series of lakes and canals via weirs (fixed structures), operable gates and pump stations. These systems sometimes move water through multiple communities, so the "downstream" effects must be considered when moving water from one area to another. The stormwater systems discharge into local canals managed by Northern or other municipalities. Northern uses a telemetry system to monitor and remotely open and close gates and pumps. Weather conditions and water levels are monitored around the clock. Water levels in the secondary drainage system can be lowered to allow more water storage and minimize flooding. These systems discharge water into the "primary" flood control system as long as carrying capacity is available.



The South Florida Water Management District operates the "primary" drainage system. In anticipation of heavy rains, floodgates may be opened, and water levels might be lowered to accommodate direct rainfall and accept inflows from the "secondary" systems. During and after heavy rains, excess water is routed through all available "primary" waterways to regional storage areas or coastal discharge points to relieve flooding as quickly and safely as possible.

What can YOU do to help?

As a resident or business owner, you play a crucial role in flood control. Your actions can significantly impact your community's resilience to flooding. Here's what you can do:

1. Ensure your neighborhood's drainage grates, ditches, and swales are debris-free.
2. Remove loose items, including yard debris, from your yard. Debris and litter can clog storm drains and cause flooding.

3. Check your community retention pond or lake for obstructed pipes and contact the appropriate authority for removal (this could be your HOA/POA, city, county, or local drainage district).
4. Find out who is responsible for drainage in your community. Visit [SFWMD.gov/FloodControl](https://www.sfwmd.gov/FloodControl). Note the service area status under the search results. It may not be serviced even if the location is within an agency's jurisdiction.

As a homeowner or property owner association official, you are a key player in the flood control process. Your knowledge and actions can greatly contribute to your community's flood resilience. Here's what you can do:

1. Familiarize yourself with your particular drainage system and how it fits into the overall South Florida drainage picture.
2. Learn how the stormwater system works in your area and how to properly maintain the facilities under your responsibility.
3. Understand your community's irrigation needs. Turn off your irrigation before a storm. Return to normal operating conditions after the storm. Remember, if the ground is saturated, you may not have to irrigate for quite some time after the storm.

Reporting the location and condition of any clogged or damaged facilities is a crucial step in flood control. By doing so, you are actively contributing to your community's flood resilience. Please make a note of important telephone numbers and keep them handy for quick reporting.

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

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

Description	Bank Balance			% of Investments	Interest Rates		
	Current Month	Prior Month	Prior Year		Current Month	Prior Month	This Month Last Year
Pooled Cash Accounts:							
Wells Fargo (2)	\$ 7,399,845	\$ 2,846,151	\$ 10,659,119	13.5%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 3,176,850	\$ 3,170,371	\$ 3,085,576	5.8%	2.60%	2.60%	3.00%
Dreyfus Govt Cash Mgmt (DR289)	\$ 94	\$ 94	\$ 27,937	0.0%	4.03%	4.30%	5.06%
Dreyfus Pfd MM (DR194)	\$ -	\$ -	\$ 32,776	0.0%	0.00%	0.00%	5.17%
Dreyfus Trsy Agy (DR521)	\$ 94	\$ 93	\$ 27,952	0.0%	4.04%	4.31%	5.06%
JP Morgan USTrsy (J3918)	\$ 92	\$ 92	\$ 27,734	0.0%	4.28%	4.38%	5.02%
JP Morgan 100 USTrsy (J3163)	\$ 35,352,918	\$ 35,207,044	\$ -	64.6%	4.28%	4.61%	5.08%
Total Pooled Cash	\$ 45,929,894	\$ 41,223,844	\$ 13,861,095				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 436,249	\$ 436,249	\$ 573,983	0.8%	4.54%	4.78%	5.27%
Reserve Funds	\$ 7,444,661	\$ 7,444,661	\$ 10,535,086	13.6%	0.00% - 0.25%	0.00% - 0.25%	0.00% - 1.92%
Project Funds	\$ 948,173	\$ 948,173	\$ 2,076,622	1.7%	4.74%	4.48%	0.00%
Total Trust Monies	\$ 8,829,083	\$ 8,829,083	\$ 13,185,691				
GRAND TOTAL	\$ 54,758,976	\$ 50,052,927	\$ 27,046,785				

Notes:

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

LIMITS PER INVESTMENT POLICY			
Portfolio Composition	Max Maturity	Max Total %	Max % per Issuer
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 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	4,094	147,342	(143,248)
Intergovernmental revenues	0	0	0
Investment income	1,706	0	1,706
Miscellaneous	(330)	0	(330)
Total Revenues:	5,471	147,342	(141,871)
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	154	752	598
CHEMICAL WEED CONTROL	1,343	16,113	14,770
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	35,000	35,000
MOWING & LANDSCAPE MAINTENANCE	2,349	29,676	27,327
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
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	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	41	634	593
Total Physical Environment	3,887	100,175	96,288
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	170	2,915	2,745
Total Capital outlay	170	2,915	2,745
Total Expenditures:	4,057	103,090	99,033
Excess (deficiency) of revenues over expenditures	1,414	44,252	(42,838)
Other financing sources (uses):			
Transfers out	(3,772)	(75,982)	72,210
Total Other financing sources (uses):	(3,772)	(75,982)	72,210
Net change in fund balance	(2,358)	(31,730)	29,372
Fund balances, beginning of year	237,492	0	237,492
Total Fund balances, beginning of year	237,492	0	237,492
Fund balance, end of period	235,134	(31,730)	266,864

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	72,232	413,425	(341,193)
Intergovernmental revenues	0	0	0
Investment income	4,602	0	4,602
Miscellaneous	20,450	0	20,450
Total Revenues:	97,284	413,425	(316,141)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
ENVIRONMENTAL LIASON	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	374	1,832	1,458
CHEMICAL WEED CONTROL	2,908	19,891	16,983
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	5,000	5,000
MOWING & LANDSCAPE MAINTENANCE	1,492	18,845	17,353
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	7,346	44,425	37,079
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	19,500	19,500
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	7,250	7,250
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	15,000	15,000
Other	2,516	35,358	32,842
Total Physical Environment	14,636	180,101	165,465
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	34,500	34,500
Other	717	12,276	11,559
Total Capital outlay	717	46,776	46,059
Total Expenditures:	15,353	226,877	211,524
Excess (deficiency) of revenues over expenditures	81,932	186,548	(104,616)
Other financing sources (uses):			
Transfers out	(10,737)	(203,328)	192,591
Total Other financing sources (uses):	(10,737)	(203,328)	192,591
Net change in fund balance	71,194	(16,780)	87,974
Fund balances, beginning of year	593,048	0	593,048

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 2
 From 10/1/2024 Through 11/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	593,048	0	593,048
Fund balance, end of period	664,242	(16,780)	681,022

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2A
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	26,432	168,260	(141,828)
Intergovernmental revenues	0	0	0
Investment income	3,181	0	3,181
Miscellaneous	1,083	0	1,083
Total Revenues:	30,695	168,260	(137,565)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,479	500	(979)
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	200	200
AUDITORS SERVICES	297	1,452	1,155
TRASH DISPOSAL	0	5,000	5,000
MOWING & LANDSCAPE MAINTENANCE	488	6,170	5,682
SUPERVISORS EXPENSES	0	0	0
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	3,000	3,000
REPAIR & MAINT-TELEMETRY	0	50,000	50,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	3,000	3,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	18,000	18,000
Other	379	5,188	4,809
Total Physical Environment	2,644	100,010	97,366
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:	2,644	100,010	97,366
Excess (deficiency) of revenues over expenditures	28,052	68,250	(40,198)
Other financing sources (uses):			
Transfers out	(11,718)	(68,250)	56,532
Total Other financing sources (uses):	(11,718)	(68,250)	56,532
Net change in fund balance	16,333	0	16,333
Fund balances, beginning of year	433,301	0	433,301
Total Fund balances, beginning of year	433,301	0	433,301

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 2A
 From 10/1/2024 Through 11/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	449,634	0	449,634

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2C
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	41,650	449,381	(407,732)
Intergovernmental revenues	0	0	0
Investment income	7,435	0	7,435
Miscellaneous	8,382	0	8,382
Total Revenues:	57,466	449,381	(391,915)
Expenditures:			
Physical Environment			
ENGINEERING FEES	59	1,000	942
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	400	400
AUDITORS SERVICES	297	1,456	1,159
CHEMICAL WEED CONTROL	143	1,716	1,573
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	667	8,420	7,753
PRESERVE/EXOTIC MAINT	0	169,490	169,490
REPAIR & MAINT-AERATORS	7,665	48,875	41,210
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	10,000	10,000
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
R&M- PRESERVE STRUCTURE/INLETS	0	5,000	5,000
Other	1,666	7,385	5,719
Total Physical Environment	10,497	307,742	297,245
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	24,500	24,500
Other	0	0	0
Total Capital outlay	0	24,500	24,500
Total Expenditures:	10,497	332,242	321,745
Excess (deficiency) of revenues over expenditures	46,970	117,139	(70,169)
Other financing sources (uses):			
Transfers out	(18,238)	(117,139)	98,901
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(18,238)	(117,139)	98,901
Net change in fund balance	28,731	0	28,731
Fund balances, beginning of year	651,491	0	651,491

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 2C
 From 10/1/2024 Through 11/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	651,491	0	651,491
Fund balance, end of period	680,223	0	680,223

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	42,994	441,913	(398,919)
Intergovernmental revenues	0	0	0
Investment income	3,568	0	3,568
Miscellaneous	2,095	0	2,095
Total Revenues:	48,657	441,913	(393,256)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	26,000	26,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	264	1,293	1,029
CHEMICAL WEED CONTROL	2,751	34,569	31,818
MOWING SERVICES	0	0	0
SECURITY SERVICES	70	0	(70)
TRASH DISPOSAL	5,225	50,000	44,775
MOWING & LANDSCAPE MAINTENANCE	3,796	48,472	44,676
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	3,024	21,160	18,136
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	35,990	158,960	122,970
REPAIR & MAINT - GENERAL	0	6,000	6,000
REPAIR & MAINT-TELEMTRY	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	2,000	2,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	3,000	3,000
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	165	8,000	7,835
Other	1,619	17,608	15,989
Total Physical Environment	52,904	389,562	336,658
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	14,500	14,500
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	24,500	24,500
Other	215	3,680	3,465
Total Capital outlay	215	42,680	42,465
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	53,119	432,242	379,123
Excess (deficiency) of revenues over expenditures	(4,462)	9,671	(14,133)
Other financing sources (uses):			
Transfers out	(11,309)	(131,978)	120,669

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Capital contributions from landowners	<u>2,051</u>	<u>12,307</u>	<u>(10,256)</u>
Total Other financing sources (uses):	<u>(9,258)</u>	<u>(119,671)</u>	<u>110,413</u>
Net change in fund balance	(13,720)	(110,000)	96,280
Fund balances, beginning of year			
	<u>500,260</u>	<u>0</u>	<u>500,260</u>
Total Fund balances, beginning of year	<u>500,260</u>	<u>0</u>	<u>500,260</u>
Fund balance, end of period	<u><u>486,540</u></u>	<u><u>(110,000)</u></u>	<u><u>596,540</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3A
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	20,945	312,897	(291,952)
Intergovernmental revenues	0	0	0
Investment income	3,975	0	3,975
Miscellaneous	566	0	566
Total Revenues:	25,486	312,897	(287,411)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
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	270	1,321	1,051
CHEMICAL WEED CONTROL	791	9,945	9,154
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	2,902	53,675	50,773
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	160,000	160,000
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	30,000	30,000
R&M- Aerator refurbishments	0	14,500	14,500
REPAIR & MAINT- STREET SWEEP	1,626	20,246	18,620
Other	2,637	40,762	38,125
Total Physical Environment	8,226	360,649	352,423
Capital outlay			
MACHINERY & EQUIPMENT	0	24,500	24,500
Total Capital outlay	0	24,500	24,500
Total Expenditures:	8,226	385,149	376,923
Excess (deficiency) of revenues over expenditures	17,260	(72,252)	89,512
Other financing sources (uses):			
Transfers out	(9,155)	(73,748)	64,593
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(9,155)	(73,748)	64,593
Net change in fund balance	8,105	(146,000)	154,105
Fund balances, beginning of year	546,257	0	546,257
Total Fund balances, beginning of year	546,257	0	546,257
Fund balance, end of period	554,362	(146,000)	700,362

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 4
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	100,570	598,137	(497,567)
Intergovernmental revenues	0	0	0
Investment income	7,232	0	7,232
Miscellaneous	3,090	0	3,090
Total Revenues:	110,892	598,137	(487,245)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	441	2,158	1,717
CHEMICAL WEED CONTROL	1,666	20,935	19,269
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	15,000	15,000
MOWING & LANDSCAPE MAINTENANCE	1,649	20,832	19,183
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	9,298	111,090	101,792
REPAIR & MAINT-CANAL/LAKE	650	5,000	4,350
REPAIR & MAINT - GENERAL	0	4,000	4,000
REPAIR & MAINT-TELEMETRY	0	15,000	15,000
REPAIR & MAINT-CULVERTS	0	300,000	300,000
REPAIR & MAINT - GATE/FENCE	0	500	500
R&M- Aerator refurbishments	0	14,500	14,500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	10,000	10,000
Other	5,786	71,831	66,045
Total Physical Environment	19,491	601,346	581,855
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	73,500	73,500
Other	688	11,787	11,099
Total Capital outlay	688	85,287	84,599
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	20,179	686,633	666,454
Excess (deficiency) of revenues over expenditures	90,713	(88,496)	179,209
Other financing sources (uses):			
Transfers out	(11,543)	(211,504)	199,961
Total Other financing sources (uses):	(11,543)	(211,504)	199,961
Net change in fund balance	79,169	(300,000)	379,169
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 10/1/2024 Through 11/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	960,152	0	960,152
Total Fund balances, beginning of year	960,152	0	960,152
Fund balance, end of period	1,039,321	(300,000)	1,339,321

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	67,591	519,047	(451,456)
Intergovernmental revenues	0	0	0
Investment income	1,903	0	1,903
Miscellaneous	40	0	40
Total Revenues:	<u>69,534</u>	<u>519,047</u>	<u>(449,513)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	609	500	(109)
WATER QUALITY	0	4,492	4,492
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	175	855	680
CHEMICAL WEED CONTROL	907	10,889	9,982
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	1,192	15,055	13,863
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
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	645	5,122	4,477
Total Physical Environment	<u>3,528</u>	<u>52,913</u>	<u>49,385</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	638	10,928	10,290
Total Capital outlay	<u>638</u>	<u>10,928</u>	<u>10,290</u>
Principal	0	232,462	232,462
Interest	0	72,406	72,406
Total Expenditures:	<u>4,166</u>	<u>368,709</u>	<u>364,543</u>
Excess (deficiency) of revenues over expenditures	<u>65,369</u>	<u>150,338</u>	<u>(84,969)</u>
Other financing sources (uses):			
Transfers out	(7,669)	(150,338)	142,669
Total Other financing sources (uses):	<u>(7,669)</u>	<u>(150,338)</u>	<u>142,669</u>
Net change in fund balance	57,700	0	57,700
Fund balances, beginning of year	<u>237,364</u>	<u>0</u>	<u>237,364</u>
Total Fund balances, beginning of year	<u>237,364</u>	<u>0</u>	<u>237,364</u>
Fund balance, end of period	<u>295,064</u>	<u>0</u>	<u>295,064</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5A
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	79,079	1,008,189	(929,110)
Intergovernmental revenues	0	0	0
Investment income	6,939	0	6,939
Miscellaneous	13,148	0	13,148
Total Revenues:	99,166	1,008,189	(909,023)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,247	2,000	753
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	265	1,296	1,031
MARSH MAINT-LITTORAL ZONE	66	22,693	22,627
CHEMICAL WEED CONTROL	3,281	39,376	36,095
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	375,000	375,000
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	1,834	27,009	25,175
Total Physical Environment	6,693	802,874	796,181
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	238,768	238,768
Interest	0	149,974	149,974
Total Expenditures:	6,693	1,191,616	1,184,923
Excess (deficiency) of revenues over expenditures	92,473	(183,427)	275,900
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(27,938)	(166,573)	138,635
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(27,938)	(166,573)	138,635
Net change in fund balance	64,534	(350,000)	414,534
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 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	923,843	0	923,843
Total Fund balances, beginning of year	923,843	0	923,843
Fund balance, end of period	988,377	(350,000)	1,338,377

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5B
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	46,986	189,111	(142,125)
Intergovernmental revenues	0	0	0
Investment income	2,162	0	2,162
Miscellaneous	0	0	0
Total Revenues:	49,148	189,111	(139,963)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	200	200
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	149	731	582
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	454	5,734	5,280
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	55	25,700	25,645
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT - GATE/FENCE	0	0	0
R&M- GENERATORS	0	15,500	15,500
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	1,346	12,460	11,114
Total Physical Environment	2,005	78,325	76,320
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	93,750	93,750
Other	0	0	0
Total Capital outlay	0	93,750	93,750
Principal	0	0	0
Total Expenditures:	2,005	172,075	170,070
Excess (deficiency) of revenues over expenditures	47,144	17,036	30,108
Other financing sources (uses):			
Transfers out	(4,670)	(59,136)	54,466
Total Other financing sources (uses):	(4,670)	(59,136)	54,466
Net change in fund balance	42,474	(42,100)	84,574
Fund balances, beginning of year	279,758	0	279,758
Total Fund balances, beginning of year	279,758	0	279,758

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5B
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	322,232	(42,100)	364,332

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5C
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	13,822	66,339	(52,517)
Investment income	2,198	0	2,198
Miscellaneous	0	0	0
Total Revenues:	16,020	66,339	(50,319)
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	108	531	423
TRASH DISPOSAL	713	3,400	2,688
MOWING & LANDSCAPE MAINTENANCE	100	1,260	1,160
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	3,000	3,000
REPAIR & MAINT - GATE/FENCE	0	2,500	2,500
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	167	1,032	865
Total Physical Environment	1,087	30,223	29,136
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	30,000	30,000
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	30,000	30,000
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	1,087	60,223	59,136
Excess (deficiency) of revenues over expenditures	14,933	6,116	8,817
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(3,025)	(25,116)	22,091
Total Other financing sources (uses):	(3,025)	(25,116)	22,091
Net change in fund balance	11,907	(19,000)	30,907
Fund balances, beginning of year	297,969	0	297,969
Total Fund balances, beginning of year	297,969	0	297,969
Fund balance, end of period	309,877	(19,000)	328,877

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5D
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	26,648	196,301	(169,653)
Intergovernmental revenues	0	0	0
Investment income	2,441	0	2,441
Miscellaneous	0	0	0
Total Revenues:	29,089	196,301	(167,212)
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	0	0
Special Legislative Activities	0	0	0
AUDITORS SERVICES	172	840	668
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	237	2,993	2,756
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	55	25,700	25,645
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT-BLDG	0	3,000	3,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT - GATE/FENCE	0	2,500	2,500
R&M- GENERATORS	0	15,500	15,500
REPAIR & MAINT- WATER CTRL STR	0	1,600	1,600
Other	1,168	10,101	8,933
Total Physical Environment	1,632	77,234	75,602
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	0	0	0
Principal	0	29,252	29,252
Interest	0	39,744	39,744
Total Expenditures:	1,632	146,230	144,598
Excess (deficiency) of revenues over expenditures	27,458	50,071	(22,613)
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(4,416)	(50,071)	45,655
Total Other financing sources (uses):	(4,416)	(50,071)	45,655
Net change in fund balance	23,041	0	23,041
Fund balances, beginning of year	326,958	0	326,958

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 5D
 From 10/1/2024 Through 11/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	326,958	0	326,958
Fund balance, end of period	349,999	0	349,999

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 7
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	7,366	132,912	(125,546)
Intergovernmental revenues	(8,855)	0	(8,855)
Investment income	3,420	0	3,420
Miscellaneous	8,573	0	8,573
Total Revenues:	10,503	132,912	(122,409)
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	138	675	537
CHEMICAL WEED CONTROL	502	6,020	5,518
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,500	1,500
MOWING & LANDSCAPE MAINTENANCE	1,427	18,021	16,594
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	1,500	1,500
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	74	1,684	1,610
Total Physical Environment	2,140	43,913	41,773
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	13,500	13,500
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	219	3,745	3,526
Total Capital outlay	219	17,245	17,026
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	2,359	61,158	58,799
Excess (deficiency) of revenues over expenditures	8,145	71,754	(63,609)
Other financing sources (uses):			
Transfers out	(3,490)	(71,754)	68,264
Total Other financing sources (uses):	(3,490)	(71,754)	68,264
Net change in fund balance	4,654	0	4,654
Fund balances, beginning of year	469,566	0	469,566
Total Fund balances, beginning of year	469,566	0	469,566

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 7
 From 10/1/2024 Through 11/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	474,220	0	474,220

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	20,455	147,582	(127,127)
Intergovernmental revenues	0	0	0
Investment income	3,101	0	3,101
Miscellaneous	0	0	0
Total Revenues:	23,556	147,582	(124,026)
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	144	705	561
CHEMICAL WEED CONTROL	341	4,087	3,746
MOWING SERVICES	0	0	0
SECURITY SERVICES	70	0	(70)
TRASH DISPOSAL	0	5,000	5,000
MOWING & LANDSCAPE MAINTENANCE	513	6,480	5,967
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	5,000	5,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
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	0	0
REPAIR & MAINT- WATER CTRL STR	500	4,000	3,500
Other	194	1,862	1,668
Total Physical Environment	1,762	66,683	64,921
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	141	2,415	2,274
Total Capital outlay	141	2,415	2,274
Interest	0	0	0
Total Expenditures:	1,903	69,098	67,195
Excess (deficiency) of revenues over expenditures	21,654	78,484	(56,830)
Other financing sources (uses):			
Transfers out	(3,390)	(87,484)	84,094

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(3,390)</u>	<u>(87,484)</u>	<u>84,094</u>
Net change in fund balance	18,264	(9,000)	27,264
Fund balances, beginning of year	<u>420,647</u>	<u>0</u>	<u>420,647</u>
Total Fund balances, beginning of year	<u>420,647</u>	<u>0</u>	<u>420,647</u>
Fund balance, end of period	<u>438,911</u>	<u>(9,000)</u>	<u>447,911</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	165,687	1,311,345	(1,145,658)
Intergovernmental revenues	0	0	0
Investment income	11,523	0	11,523
Miscellaneous	1,342	0	1,342
Total Revenues:	178,551	1,311,345	(1,132,794)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	35,000	35,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,500	1,500
WATER QUALITY	0	2,384	2,384
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	6,500	0	(6,500)
AUDITORS SERVICES	838	4,101	3,263
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	3,453	43,785	40,332
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	1,067	13,477	12,410
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	19,041	276,860	257,819
UPLAND MAINTENANCE	2,743	35,896	33,153
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	7,567	119,025	111,458
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	4,000	4,000
REPAIR & MAINT-TELEMTRY	0	25,500	25,500
REPAIR & MAINT-ROADS	3,200	50,000	46,800
REPAIR & MAINT-CULVERTS	0	50,000	50,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	0	14,500	14,500
R & M PRESERVE STRUCTURES	0	150,000	150,000
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	25,000	25,000
Other	2,338	148,483	146,145
Total Physical Environment	46,747	1,011,511	964,764
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
MACHINERY & EQUIPMENT	0	73,500	73,500
Other	0	0	0
Total Capital outlay	0	73,500	73,500

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Principal	0	0	0
Total Expenditures:	<u>46,747</u>	<u>1,085,011</u>	<u>1,038,264</u>
Excess (deficiency) of revenues over expenditures	<u>131,805</u>	<u>226,334</u>	<u>(94,529)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(29,672)</u>	<u>(252,834)</u>	<u>223,162</u>
Total Other financing sources (uses):	<u>(29,672)</u>	<u>(252,834)</u>	<u>223,162</u>
Net change in fund balance	102,133	(26,500)	128,633
Fund balances, beginning of year	1,544,347	0	1,544,347
Total Fund balances, beginning of year	<u>1,544,347</u>	<u>0</u>	<u>1,544,347</u>
Fund balance, end of period	<u>1,646,480</u>	<u>(26,500)</u>	<u>1,672,980</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	141,479	1,191,191	(1,049,712)
Intergovernmental revenues	0	0	0
Investment income	8,323	0	8,323
Miscellaneous	0	0	0
Total Revenues:	149,802	1,191,191	(1,041,389)
Expenditures:			
Physical Environment			
ENGINEERING FEES	4,578	1,000	(3,578)
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	654	3,199	2,545
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	1,475	18,705	17,230
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	225	2,846	2,621
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	19,041	276,860	257,819
UPLAND MAINTENANCE	6,705	87,746	81,041
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	2,445	52,900	50,455
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	8,000	8,000
REPAIR & MAINT-TELEMETRY	0	10,000	10,000
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	0	7,250	7,250
R & M PRESERVE STRUCTURES	46	300,000	299,954
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	8,000	8,000
R&M- PRESERVE STRUCTURE/INLETS	0	10,560	10,560
Other	1,415	88,884	87,469
Total Physical Environment	36,583	959,650	923,067
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	24,500	24,500
Other	0	0	0
Total Capital outlay	0	24,500	24,500
Principal	0	0	0
Total Expenditures:	36,583	984,150	947,567

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>113,219</u>	<u>207,041</u>	<u>(93,822)</u>
Other financing sources (uses):			
Transfers out	<u>(32,723)</u>	<u>(207,041)</u>	<u>174,318</u>
Total Other financing sources (uses):	<u>(32,723)</u>	<u>(207,041)</u>	<u>174,318</u>
Net change in fund balance	80,496	0	80,496
Fund balances, beginning of year			
	<u>1,115,939</u>	<u>0</u>	<u>1,115,939</u>
Total Fund balances, beginning of year	<u>1,115,939</u>	<u>0</u>	<u>1,115,939</u>
Fund balance, end of period	<u>1,196,435</u>	<u>0</u>	<u>1,196,435</u>

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	586,966	3,552,008	(2,965,042)
Intergovernmental revenues	0	0	0
Investment income	21,133	0	21,133
Miscellaneous	597	0	597
Total Revenues:	<u>608,696</u>	<u>3,552,008</u>	<u>(2,943,312)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	51,000	51,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	807	8,000	7,194
WATER QUALITY	0	17,390	17,390
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	2,297	11,242	8,945
MARSH MAINT-LITTORAL ZONE	69,797	834,126	764,329
CHEMICAL WEED CONTROL	28,646	341,895	313,249
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,947	37,226	34,279
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	10,000	10,000
PRESERVE/EXOTIC MAINT	5,074	112,528	107,454
REPAIR & MAINT-AERATORS	14,313	261,870	247,557
REPAIR & MAINT-PUMP STATN	288	62,000	61,712
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	4,200	12,000	7,800
REPAIR & MAINT-BLDG	0	6,000	6,000
REPAIR & MAINT - GENERAL	0	15,000	15,000
REPAIR & MAINT-TELEMTRY	0	30,000	30,000
REPAIR & MAINT-ROADS	99	130,000	129,901
REPAIR & MAINT-CULVERTS	0	100,000	100,000
REPAIR & MAINT - GATE/FENCE	0	23,000	23,000
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	0	180,000	180,000
R&M- Aerator refurbishments	0	36,250	36,250
R&M- GENERATORS	0	23,500	23,500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	4,500	4,500
R&M- PRESERVE STRUCTURE/INLETS	0	2,080	2,080
Other	10,300	267,195	256,895
Total Physical Environment	<u>138,768</u>	<u>2,577,802</u>	<u>2,439,034</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	306,358	306,358
ROADS/BRIDGES	0	15,000	15,000
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 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
MACHINERY & EQUIPMENT	0	66,000	66,000
Other	447	7,661	7,214
Total Capital outlay	447	395,019	394,572
Principal	0	184,064	184,064
Interest	0	11,463	11,463
Total Expenditures:	139,215	3,168,348	3,029,133
Excess (deficiency) of revenues over expenditures	469,481	383,660	85,821
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(81,363)	(751,160)	669,797
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(81,363)	(751,160)	669,797
Net change in fund balance	388,118	(367,500)	755,618
Fund balances, beginning of year			
	2,744,771	0	2,744,771
Total Fund balances, beginning of year	2,744,771	0	2,744,771
Fund balance, end of period	3,132,889	(367,500)	3,500,389

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	18,166	81,827	(63,661)
Intergovernmental revenues	0	0	0
Investment income	1,623	0	1,623
Miscellaneous	68	0	68
Total Revenues:	19,858	81,827	(61,970)
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	71	346	275
CHEMICAL WEED CONTROL	17	202	185
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	286	3,618	3,332
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	10,000	10,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	213	810	597
Total Physical Environment	587	22,476	21,889
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	156	2,677	2,521
Total Capital outlay	156	2,677	2,521
Total Expenditures:	743	25,153	24,410
Excess (deficiency) of revenues over expenditures	19,115	56,674	(37,559)
Other financing sources (uses):			
Transfers out	(1,620)	(56,674)	55,054
Total Other financing sources (uses):	(1,620)	(56,674)	55,054
Net change in fund balance	17,494	0	17,494
Fund balances, beginning of year	215,894	0	215,894
Total Fund balances, beginning of year	215,894	0	215,894
Fund balance, end of period	233,388	0	233,388

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

Current Year Actual	Total Budget - Original	Total Budget Variance - Original
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Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12A
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	4,075	27,938	(23,863)
Intergovernmental revenues	0	0	0
Investment income	987	0	987
Miscellaneous	0	0	0
Total Revenues:	5,062	27,938	(22,876)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	28	138	110
CHEMICAL WEED CONTROL	105	1,318	1,213
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	38	8,140	8,102
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	2,000	2,000
REPAIR & MAINT - GATE/FENCE	0	0	0
R&M- Aerator refurbishments	0	0	0
Other	262	3,115	2,853
Total Physical Environment	433	16,711	16,278
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	433	16,711	16,278
Excess (deficiency) of revenues over expenditures	4,629	11,227	(6,598)
Other financing sources (uses):			
Transfers out	(766)	(11,227)	10,461
Total Other financing sources (uses):	(766)	(11,227)	10,461
Net change in fund balance	3,863	0	3,863
Fund balances, beginning of year	134,346	0	134,346
Total Fund balances, beginning of year	134,346	0	134,346
Fund balance, end of period	138,209	0	138,209

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	164,494	1,038,840	(874,346)
Intergovernmental revenues	0	0	0
Investment income	5,644	0	5,644
Miscellaneous	26,337	0	26,337
Total Revenues:	<u>196,475</u>	<u>1,038,840</u>	<u>(842,365)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,247	5,000	3,753
WATER QUALITY	0	5,480	5,480
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	796	3,898	3,102
CHEMICAL WEED CONTROL	3,568	44,837	41,269
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	12,400	12,400
MOWING & LANDSCAPE MAINTENANCE	1,367	17,272	15,905
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	29,529	194,110	164,581
REPAIR & MAINT-PUMP STATN	55	25,700	25,645
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	0	1,500	1,500
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMTRY	3,312	17,500	14,188
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	0	29,000	29,000
R&M- GENERATORS	0	15,500	15,500
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	1,645	205,510	203,865
Total Physical Environment	<u>41,521</u>	<u>593,207</u>	<u>551,686</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	49,000	49,000
Other	89	1,532	1,443
Total Capital outlay	<u>89</u>	<u>50,532</u>	<u>50,443</u>
Principal	0	131,602	131,602
Interest	0	50,660	50,660
Total Expenditures:	<u>41,610</u>	<u>826,001</u>	<u>784,391</u>
Excess (deficiency) of revenues over expenditures	<u>154,865</u>	<u>212,839</u>	<u>(57,974)</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers out	(22,394)	(212,839)	190,445
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(22,394)</u>	<u>(212,839)</u>	<u>190,445</u>
Net change in fund balance	132,471	0	132,471
Fund balances, beginning of year			
	<u>700,829</u>	<u>0</u>	<u>700,829</u>
Total Fund balances, beginning of year	<u>700,829</u>	<u>0</u>	<u>700,829</u>
Fund balance, end of period	<u><u>833,300</u></u>	<u><u>0</u></u>	<u><u>833,300</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	197,537	1,058,904	(861,367)
Intergovernmental revenues	0	0	0
Investment income	9,923	0	9,923
Miscellaneous	3,075	0	3,075
Total Revenues:	<u>210,535</u>	<u>1,058,904</u>	<u>(848,369)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	20,000	20,000
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	722	3,532	2,810
CHEMICAL WEED CONTROL	6,854	86,119	79,265
MOWING SERVICES	0	0	0
TRASH DISPOSAL	1,805	30,000	28,195
MOWING & LANDSCAPE MAINTENANCE	1,237	15,622	14,385
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	5,175	204,440	199,265
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	8,700	65,000	56,300
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	15,000	15,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	29,000	29,000
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	11,000	11,000
Other	13,213	237,373	224,160
Total Physical Environment	<u>37,704</u>	<u>759,786</u>	<u>722,082</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	200,000	200,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	98,000	98,000
Other	356	6,095	5,739
Total Capital outlay	<u>356</u>	<u>304,095</u>	<u>303,739</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>38,060</u>	<u>1,063,881</u>	<u>1,025,821</u>
Excess (deficiency) of revenues over expenditures	<u>172,475</u>	<u>(4,977)</u>	<u>177,452</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 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(14,762)	(195,023)	180,261
Total Other financing sources (uses):	(14,762)	(195,023)	180,261
Net change in fund balance	157,713	(200,000)	357,713
Fund balances, beginning of year			
	<u>1,266,512</u>	<u>0</u>	<u>1,266,512</u>
Total Fund balances, beginning of year	<u>1,266,512</u>	<u>0</u>	<u>1,266,512</u>
Fund balance, end of period	<u><u>1,424,225</u></u>	<u><u>(200,000)</u></u>	<u><u>1,624,225</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	311,530	1,572,293	(1,260,763)
Intergovernmental revenues	0	0	0
Investment income	16,425	0	16,425
Miscellaneous	30,770	0	30,770
Total Revenues:	358,724	1,572,293	(1,213,569)
Expenditures:			
Physical Environment			
ENGINEERING FEES	215	70,000	69,786
ENGINEERING-PERMITS	603	0	(603)
ENVIRONMENTAL LIASON	2,221	25,031	22,810
LEGAL SERVICES	145	10,000	9,855
WATER QUALITY	0	5,698	5,698
FINANCIAL CONS./ADVISOR	0	200	200
AUDITORS SERVICES	930	4,550	3,620
MARSH MAINT-LITTORAL ZONE	66	6,577	6,511
CHEMICAL WEED CONTROL	3,647	43,769	40,122
MOWING SERVICES	0	0	0
SECURITY SERVICES	119,946	479,784	359,838
TRASH DISPOSAL	0	5,000	5,000
MOWING & LANDSCAPE MAINTENANCE	3,930	49,643	45,713
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	27,007	27,007
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	8,855	30,000	21,145
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	45,824	160,000	114,176
REPAIR & MAINT- STREET SWEEP	570	7,200	6,630
REPAIR & MAINT- WATER CTRL STR	0	5,000	5,000
Other	3,671	26,854	23,183
Total Physical Environment	190,623	1,325,313	1,134,690
Capital outlay			
ROADS/BRIDGES	0	845,000	845,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	71	1,223	1,152
Total Capital outlay	71	846,223	846,152
Principal	0	0	0
Total Expenditures:	190,695	2,171,536	1,980,841
Excess (deficiency) of revenues over expenditures	168,030	(599,243)	767,273

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers out	(39,495)	(253,757)	214,262
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(39,495)</u>	<u>(253,757)</u>	<u>214,262</u>
Net change in fund balance	128,535	(853,000)	981,535
Fund balances, beginning of year			
	<u>2,246,720</u>	<u>0</u>	<u>2,246,720</u>
Total Fund balances, beginning of year	<u>2,246,720</u>	<u>0</u>	<u>2,246,720</u>
Fund balance, end of period	<u><u>2,375,255</u></u>	<u><u>(853,000)</u></u>	<u><u>3,228,255</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	854,830	2,336,138	(1,481,308)
Intergovernmental revenues	(2,794)	299,331	(302,125)
Investment income	22,314	0	22,314
Miscellaneous	11,843	0	11,843
Total Revenues:	886,193	2,635,469	(1,749,276)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	16,000	16,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	12,000	12,000
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	0	400,341	400,341
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	1,610	7,880	6,270
MARSH MAINT-LITTORAL ZONE	30,468	574,402	543,934
CHEMICAL WEED CONTROL	16,716	198,849	182,133
TRASH DISPOSAL	297	0	(297)
MOWING & LANDSCAPE MAINTENANCE	1,438	18,168	16,730
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	25,000	25,000
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	25,013	208,475	183,462
REPAIR & MAINT-PUMP STATN	111	202,000	201,889
REPAIR & MAINT-CANAL/LAKE	2,300	10,000	7,700
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT - GENERAL	0	15,000	15,000
REPAIR & MAINT-TELEMETRY	29	29,500	29,472
REPAIR & MAINT-ROADS	0	95,000	95,000
REPAIR & MAINT-CULVERTS	0	40,000	40,000
REPAIR & MAINT - GATE/FENCE	0	3,500	3,500
Repairs & Maint - Catch Basins	33,549	50,000	16,451
R&M- Aerator refurbishments	0	36,250	36,250
R&M- GENERATORS	0	23,500	23,500
REPAIR & MAINT- STREET SWEEP	2,466	31,150	28,684
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	27,352	280,643	253,291
Total Physical Environment	141,347	2,282,658	2,141,311
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	379,000	379,000
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	250,500	250,500
Other	182	3,124	2,942
Total Capital outlay	182	632,624	632,442

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Principal	0	47,754	47,754
Interest	0	29,995	29,995
Total Expenditures:	<u>141,530</u>	<u>2,993,031</u>	<u>2,851,501</u>
Excess (deficiency) of revenues over expenditures	<u>744,664</u>	<u>(357,562)</u>	<u>1,102,226</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(54,050)	(395,610)	341,560
Capital contributions from landowners	2,315	25,522	(23,207)
Repayment to landowners	0	0	0
Total Other financing sources (uses):	<u>(51,735)</u>	<u>(370,088)</u>	<u>318,353</u>
Net change in fund balance	692,929	(727,650)	1,420,579
Fund balances, beginning of year	<u>2,762,680</u>	<u>0</u>	<u>2,762,680</u>
Total Fund balances, beginning of year	<u>2,762,680</u>	<u>0</u>	<u>2,762,680</u>
Fund balance, end of period	<u>3,455,609</u>	<u>(727,650)</u>	<u>4,183,259</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	91,778	605,110	(513,332)
Intergovernmental revenues	0	0	0
Investment income	5,371	0	5,371
Miscellaneous	314	0	314
Total Revenues:	<u>97,463</u>	<u>605,110</u>	<u>(507,647)</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	413	2,020	1,607
MARSH MAINT-LITTORAL ZONE	66	27,465	27,399
CHEMICAL WEED CONTROL	2,623	31,480	28,857
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,500	1,500
MOWING & LANDSCAPE MAINTENANCE	469	5,918	5,449
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	25,000	25,000
PRESERVE/EXOTIC MAINT	0	21,327	21,327
REPAIR & MAINT-AERATORS	2,101	107,905	105,804
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	20,500	20,500
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	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	8,349	122,938	114,589
Total Physical Environment	<u>14,021</u>	<u>418,815</u>	<u>404,794</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	98,000	98,000
Other	111	1,907	1,796
Total Capital outlay	<u>111</u>	<u>99,907</u>	<u>99,796</u>
Interest	0	0	0
Total Expenditures:	<u>14,133</u>	<u>518,722</u>	<u>504,589</u>
Excess (deficiency) of revenues over expenditures	<u>83,331</u>	<u>86,388</u>	<u>(3,057)</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(15,221)</u>	<u>(120,388)</u>	<u>105,167</u>
Total Other financing sources (uses):	<u>(15,221)</u>	<u>(120,388)</u>	<u>105,167</u>
Net change in fund balance	68,110	(34,000)	102,110
Fund balances, beginning of year	708,110	0	708,110
Total Fund balances, beginning of year	<u>708,110</u>	<u>0</u>	<u>708,110</u>
Fund balance, end of period	<u><u>776,220</u></u>	<u><u>(34,000)</u></u>	<u><u>810,220</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19A
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	3,672	43,323	(39,651)
Investment income	3,770	0	3,770
Miscellaneous	0	0	0
Total Revenues:	7,442	43,323	(35,881)
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	18	88	70
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	0	0
Other	37	429	392
Total Physical Environment	55	12,017	11,962
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	15,000	15,000
Total Capital outlay	0	15,000	15,000
Total Expenditures:	55	27,017	26,962
Excess (deficiency) of revenues over expenditures	7,387	16,306	(8,919)
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(1,325)	(16,306)	14,981
Total Other financing sources (uses):	(1,325)	(16,306)	14,981
Net change in fund balance	6,062	0	6,062
Fund balances, beginning of year	516,541	0	516,541
Total Fund balances, beginning of year	516,541	0	516,541
Fund balance, end of period	522,603	0	522,603

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 20
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	25,857	117,833	(91,976)
Intergovernmental revenues	0	0	0
Investment income	3,044	0	3,044
Miscellaneous	2,064	0	2,064
Total Revenues:	30,965	117,833	(86,868)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	15,000	15,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	2,842	1,000	(1,842)
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	115	562	447
CHEMICAL WEED CONTROL	631	7,928	7,297
TRASH DISPOSAL	0	1,500	1,500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,500	10,000	7,500
REPAIR & MAINT - GENERAL	0	22,000	22,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	5,000	5,000
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	218	1,129	911
Total Physical Environment	6,306	70,196	63,890
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	(26,600)	0	26,600
CULVERTS/STRUCTURES	0	0	0
Other	30	516	486
Total Capital outlay	(26,570)	516	27,086
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	(20,264)	70,712	90,976
Excess (deficiency) of revenues over expenditures	51,229	47,121	4,108
Other financing sources (uses):			
Transfers out	(9,288)	(51,190)	41,902
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):	(9,288)	(51,190)	41,902
Net change in fund balance	41,941	(4,069)	46,010
Fund balances, beginning of year	387,742	0	387,742

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 20
 From 10/1/2024 Through 11/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	387,742	0	387,742
Fund balance, end of period	429,683	(4,069)	433,752

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	145,181	877,664	(732,483)
Intergovernmental revenues	0	0	0
Investment income	4,267	0	4,267
Miscellaneous	880	0	880
Total Revenues:	150,327	877,664	(727,337)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	638	800	162
WATER QUALITY	0	8,953	8,953
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	541	2,647	2,106
MARSH MAINT-LITTORAL ZONE	10,492	136,203	125,711
CHEMICAL WEED CONTROL	4,415	52,975	48,560
MOWING & LANDSCAPE MAINTENANCE	27	343	316
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	25,000	25,000
PRESERVE/EXOTIC MAINT	44,584	216,053	171,469
REPAIR & MAINT-AERATORS	447	56,200	55,753
REPAIR & MAINT-PUMP STATN	55	16,300	16,245
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
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	17,500	17,500
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	15,500	15,500
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
R&M- PRESERVE STRUCTURE/INLETS	0	2,080	2,080
Other	1,452	34,199	32,747
Total Physical Environment	62,651	610,253	547,602
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	93,750	93,750
Other	24	406	382
Total Capital outlay	24	94,156	94,132
Principal	0	23,877	23,877
Interest	0	14,997	14,997
Total Expenditures:	62,675	743,283	680,608

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Excess (deficiency) of revenues over expenditures	87,653	134,381	(46,728)
Other financing sources (uses):			
Transfers out	(32,601)	(234,081)	201,480
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(32,601)	(234,081)	201,480
Net change in fund balance	55,052	(99,700)	154,752
Fund balances, beginning of year			
	561,835	0	561,835
Total Fund balances, beginning of year	561,835	0	561,835
Fund balance, end of period	616,887	(99,700)	716,587

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	59,508	353,070	(293,562)
Intergovernmental revenues	0	0	0
Investment income	2,775	0	2,775
Miscellaneous	1,728	0	1,728
Total Revenues:	64,011	353,070	(289,059)
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	257	1,258	1,001
MARSH MAINT-LITTORAL ZONE	66	37,909	37,843
CHEMICAL WEED CONTROL	3,339	40,063	36,724
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	55	700	645
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	1,611	133,135	131,524
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	5,000	5,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	100,000	100,000
REPAIR & MAINT - GATE/FENCE	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
R&M- PRESERVE STRUCTURE/INLETS	0	2,912	2,912
Other	501	3,775	3,274
Total Physical Environment	5,829	339,320	333,491
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	305	951	646
Total Capital outlay	305	951	646
Total Expenditures:	6,135	340,271	334,136
Excess (deficiency) of revenues over expenditures	57,876	12,799	45,077
Other financing sources (uses):			
Transfers out	(10,358)	(93,499)	83,141

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(10,358)</u>	<u>(93,499)</u>	<u>83,141</u>
Net change in fund balance	47,519	(80,700)	128,219
Fund balances, beginning of year	<u>360,797</u>	<u>0</u>	<u>360,797</u>
Total Fund balances, beginning of year	<u>360,797</u>	<u>0</u>	<u>360,797</u>
Fund balance, end of period	<u>408,316</u>	<u>(80,700)</u>	<u>489,016</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	53,678	367,571	(313,893)
Intergovernmental revenues	0	0	0
Investment income	6,535	0	6,535
Miscellaneous	(137)	0	(137)
Total Revenues:	<u>60,075</u>	<u>367,571</u>	<u>(307,496)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	58	800	742
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	299	1,461	1,162
MARSH MAINT-LITTORAL ZONE	66	50,630	50,564
CHEMICAL WEED CONTROL	3,370	40,435	37,065
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,123	26,817	24,694
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	48	24,882	24,834
REPAIR & MAINT-AERATORS	233	8,140	7,907
REPAIR & MAINT-PUMP STATN	55	25,700	25,645
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,950	35,000	33,050
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT-WELLS	0	2,500	2,500
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	7,500	7,500
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	40,000	40,000
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	15,500	15,500
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	1,367	17,282	15,915
Total Physical Environment	<u>9,569</u>	<u>314,147</u>	<u>304,578</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	108,750	108,750
Other	34	586	552
Total Capital outlay	<u>34</u>	<u>109,336</u>	<u>109,302</u>
Principal	0	0	0
Total Expenditures:	<u>9,603</u>	<u>423,483</u>	<u>413,880</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>50,472</u>	<u>(55,912)</u>	<u>106,384</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(13,697)	(120,538)	106,841
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(13,697)</u>	<u>(120,538)</u>	<u>106,841</u>
Net change in fund balance	36,775	(176,450)	213,225
Fund balances, beginning of year			
	<u>880,471</u>	<u>0</u>	<u>880,471</u>
Total Fund balances, beginning of year	<u>880,471</u>	<u>0</u>	<u>880,471</u>
Fund balance, end of period	<u>917,246</u>	<u>(176,450)</u>	<u>1,093,696</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 27B
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	22,569	183,910	(161,341)
Investment income	2,901	0	2,901
Miscellaneous	194	0	194
Total Revenues:	<u>25,664</u>	<u>183,910</u>	<u>(158,246)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	200	200
AUDITORS SERVICES	313	1,533	1,220
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	66	7,738	7,672
CHEMICAL WEED CONTROL	477	5,729	5,252
TRASH DISPOSAL	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	11,109	97,344	86,235
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	226	3,071	2,845
Total Physical Environment	<u>12,191</u>	<u>149,115</u>	<u>136,924</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	42	727	685
Total Capital outlay	<u>42</u>	<u>727</u>	<u>685</u>
Total Expenditures:	<u>12,234</u>	<u>149,842</u>	<u>137,608</u>
Excess (deficiency) of revenues over expenditures	<u>13,430</u>	<u>34,068</u>	<u>(20,638)</u>
Other financing sources (uses):			
Transfers out	(7,259)	(59,318)	52,059
Total Other financing sources (uses):	<u>(7,259)</u>	<u>(59,318)</u>	<u>52,059</u>
Net change in fund balance	6,172	(25,250)	31,422
Fund balances, beginning of year	398,604	0	398,604
Total Fund balances, beginning of year	<u>398,604</u>	<u>0</u>	<u>398,604</u>
Fund balance, end of period	<u>404,776</u>	<u>(25,250)</u>	<u>430,026</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 29
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	16,497	99,582	(83,085)
Intergovernmental revenues	0	0	0
Investment income	790	0	790
Miscellaneous	0	0	0
Total Revenues:	<u>17,288</u>	<u>99,582</u>	<u>(82,294)</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
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	60	295	235
MARSH MAINT-LITTORAL ZONE	66	6,577	6,511
CHEMICAL WEED CONTROL	966	11,590	10,624
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	33,995	33,995
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	20,000	20,000
Other	165	987	822
Total Physical Environment	<u>1,257</u>	<u>76,512</u>	<u>75,255</u>
Capital outlay	10	177	167
Principal	0	7,959	7,959
Interest	0	4,999	4,999
Total Expenditures:	<u>1,268</u>	<u>89,647</u>	<u>88,379</u>
Excess (deficiency) of revenues over expenditures	<u>16,020</u>	<u>9,935</u>	<u>6,085</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(3,070)	(29,935)	26,865
Total Other financing sources (uses):	<u>(3,070)</u>	<u>(29,935)</u>	<u>26,865</u>
Net change in fund balance	12,950	(20,000)	32,950
Fund balances, beginning of year	<u>103,052</u>	<u>0</u>	<u>103,052</u>
Total Fund balances, beginning of year	<u>103,052</u>	<u>0</u>	<u>103,052</u>
Fund balance, end of period	<u>116,002</u>	<u>(20,000)</u>	<u>136,002</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	306,368	1,255,423	(949,055)
Intergovernmental revenues	135,101	0	135,101
Investment income	11,227	0	11,227
Miscellaneous	(3,563)	0	(3,563)
Total Revenues:	449,133	1,255,423	(806,290)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	377	4,000	3,623
WATER QUALITY	0	5,140	5,140
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	855	4,183	3,328
MOWING & LANDSCAPE MAINTENANCE	89	1,120	1,031
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	33,633	343,150	309,517
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	18,700	20,000	1,300
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	10,000	10,000
REPAIR & MAINT-ROADS	0	25,000	25,000
REPAIR & MAINT-CULVERTS	0	100,000	100,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	100,000	100,000
R&M- Aerator refurbishments	0	36,250	36,250
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	27,815	357,225	329,410
Total Physical Environment	81,468	1,031,568	950,100
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	147,000	147,000
Other	67	1,144	1,077
Total Capital outlay	67	148,144	148,077
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	81,535	1,179,712	1,098,177
Excess (deficiency) of revenues over expenditures	367,598	75,711	291,887

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(33,965)	(275,711)	241,746
Repayment to landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(33,965)</u>	<u>(275,711)</u>	<u>241,746</u>
Net change in fund balance	333,634	(200,000)	533,634
Fund balances, beginning of year	<u>1,109,071</u>	<u>0</u>	<u>1,109,071</u>
Total Fund balances, beginning of year	<u>1,109,071</u>	<u>0</u>	<u>1,109,071</u>
Fund balance, end of period	<u><u>1,442,704</u></u>	<u><u>(200,000)</u></u>	<u><u>1,642,704</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	4,766	23,286	(18,520)
Intergovernmental revenues	0	0	0
Investment income	306	0	306
Miscellaneous	190	0	190
Total Revenues:	5,261	23,286	(18,025)
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	18	87	69
CHEMICAL WEED CONTROL	156	1,875	1,719
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	0	2,500	2,500
JANITORIAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	187	2,358	2,171
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	48	231	183
Total Physical Environment	408	16,551	16,143
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	4	75	71
Total Capital outlay	4	75	71
Total Expenditures:	413	16,626	16,213
Excess (deficiency) of revenues over expenditures	4,849	6,660	(1,811)
Other financing sources (uses):			
Transfers out	(1,095)	(7,160)	6,065
Total Other financing sources (uses):	(1,095)	(7,160)	6,065
Net change in fund balance	3,754	(500)	4,254
Fund balances, beginning of year	40,649	0	40,649
Total Fund balances, beginning of year	40,649	0	40,649
Fund balance, end of period	44,403	(500)	44,903

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32A
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,673	5,125	(3,452)
Investment income	295	0	295
Total Investment income	295	0	295
Total Revenues:	<u>1,968</u>	<u>5,125</u>	<u>(3,157)</u>
Expenditures:			
Physical Environment			
WATER QUALITY	0	1,568	1,568
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	9	44	35
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
MOWING & LANDSCAPE MAINTENANCE	187	2,359	2,172
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	17	50	33
Total Physical Environment	<u>212</u>	<u>5,521</u>	<u>5,309</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>212</u>	<u>5,521</u>	<u>5,309</u>
Excess (deficiency) of revenues over expenditures	<u>1,755</u>	<u>(396)</u>	<u>2,151</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	0	(1,104)	1,104
Total Other financing sources (uses):	<u>0</u>	<u>(1,104)</u>	<u>1,104</u>
Net change in fund balance	<u>1,755</u>	<u>(1,500)</u>	<u>3,255</u>
Fund balances, beginning of year	<u>39,564</u>	<u>0</u>	<u>39,564</u>
Total Fund balances, beginning of year	<u>39,564</u>	<u>0</u>	<u>39,564</u>
Fund balance, end of period	<u>41,319</u>	<u>(1,500)</u>	<u>42,819</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 33
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	5,893	27,476	(21,583)
Intergovernmental revenues	0	0	0
Investment income	537	0	537
Miscellaneous	0	0	0
Total Revenues:	<u>6,430</u>	<u>27,476</u>	<u>(21,046)</u>
Expenditures:			
Physical Environment			
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	0	1,568	1,568
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	22	107	85
CHEMICAL WEED CONTROL	176	2,107	1,931
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	14,101	14,101
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	59	272	213
Total Physical Environment	<u>256</u>	<u>22,155</u>	<u>21,899</u>
Capital outlay	6	106	100
Total Expenditures:	<u>263</u>	<u>22,261</u>	<u>21,998</u>
Excess (deficiency) of revenues over expenditures	<u>6,167</u>	<u>5,215</u>	<u>952</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(1,361)	(10,715)	9,354
Total Other financing sources (uses):	<u>(1,361)</u>	<u>(10,715)</u>	<u>9,354</u>
Net change in fund balance	4,806	(5,500)	10,306
Fund balances, beginning of year	71,898	0	71,898
Total Fund balances, beginning of year	<u>71,898</u>	<u>0</u>	<u>71,898</u>
Fund balance, end of period	<u>76,705</u>	<u>(5,500)</u>	<u>82,205</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	34,895	208,412	(173,517)
Intergovernmental revenues	0	0	0
Investment income	1,555	0	1,555
Miscellaneous	0	0	0
Total Revenues:	36,450	208,412	(171,962)
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	19,383	19,383
AUDITORS SERVICES	221	1,080	859
SECURITY SERVICES	70	0	(70)
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	1,007	12,722	11,715
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,950	0	(1,950)
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	46,400	46,400
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	20,000	20,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	100	10,000	9,900
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	30,000	30,000
REPAIR & MAINT- WATER CTRL STR	165	0	(165)
Other	727	6,054	5,327
Total Physical Environment	4,240	149,639	145,399
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	7	125	118
Total Capital outlay	7	125	118
Principal	108,323	108,325	2
Interest	746	3,250	2,504
Total Expenditures:	113,317	261,339	148,022
Excess (deficiency) of revenues over expenditures	(76,867)	(52,927)	(23,940)
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(11,121)	(82,073)	70,952

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Other financing sources (uses):	(11,121)	(82,073)	70,952
Net change in fund balance	(87,988)	(135,000)	47,012
Fund balances, beginning of year	317,921	0	317,921
Total Fund balances, beginning of year	317,921	0	317,921
Fund balance, end of period	229,932	(135,000)	364,932

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 38
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	25,142	82,280	(57,138)
Investment income	3,112	0	3,112
Total Investment income	3,112	0	3,112
Total Revenues:	28,254	82,280	(54,026)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	48	237	189
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	20,000	20,000
REPAIR & MAINT-CULVERTS	0	3,000	3,000
Repairs & Maint - Catch Basins	0	100,000	100,000
Other	251	815	564
Total Physical Environment	300	130,552	130,252
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	8	133	125
Total Capital outlay	8	133	125
Total Expenditures:	308	130,685	130,377
Excess (deficiency) of revenues over expenditures	27,946	(48,405)	76,351
 Other financing sources (uses):			
Transfers out	(4,826)	(26,095)	21,269
Total Other financing sources (uses):	(4,826)	(26,095)	21,269
Net change in fund balance	23,120	(74,500)	97,620
Fund balances, beginning of year	419,511	0	419,511
Total Fund balances, beginning of year	419,511	0	419,511
Fund balance, end of period	442,630	(74,500)	517,130

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 41
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	2,051	8,056	(6,005)
Investment income	309	0	309
Miscellaneous	0	0	0
Total Revenues:	<u>2,360</u>	<u>8,056</u>	<u>(5,696)</u>
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	7	35	28
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	2,000	2,000
Other	21	81	60
Total Physical Environment	<u>28</u>	<u>3,684</u>	<u>3,656</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	3	52	49
Total Capital outlay	<u>3</u>	<u>52</u>	<u>49</u>
Total Expenditures:	<u>31</u>	<u>3,736</u>	<u>3,705</u>
Excess (deficiency) of revenues over expenditures	<u>2,329</u>	<u>4,320</u>	<u>(1,991)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(291)	(5,820)	5,529
Total Other financing sources (uses):	<u>(291)</u>	<u>(5,820)</u>	<u>5,529</u>
Net change in fund balance	2,038	(1,500)	3,538
Fund balances, beginning of year	41,378	0	41,378
Total Fund balances, beginning of year	<u>41,378</u>	<u>0</u>	<u>41,378</u>
Fund balance, end of period	<u>43,416</u>	<u>(1,500)</u>	<u>44,916</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	231,316	1,259,983	(1,028,667)
Intergovernmental revenues	0	0	0
Investment income	6,817	0	6,817
Miscellaneous	524	0	524
Total Revenues:	<u>238,658</u>	<u>1,259,983</u>	<u>(1,021,325)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	3,580	1,000	(2,580)
ENGINEERING-PERMITS	1,776	0	(1,776)
LEGAL SERVICES	0	5,000	5,000
LEGAL - SPECIAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	200	200
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	974	4,765	3,791
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	10,460	125,525	115,065
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	1,328	16,776	15,448
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	22,973	455,435	432,462
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	221	41,900	41,679
REPAIR & MAINT-CANAL/LAKE	3,350	15,000	11,650
REPAIR & MAINT-BLDG	0	10,000	10,000
REPAIR & MAINT - GENERAL	0	15,000	15,000
REPAIR & MAINT-TELEMETRY	0	36,500	36,500
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT - IRRIGATION	0	0	0
R&M- GENERATORS	0	17,000	17,000
R & M PRESERVE STRUCTURES	8	10,000	9,992
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	6,000	6,000
R&M- PRESERVE STRUCTURE/INLETS	0	0	0
Other	<u>2,313</u>	<u>47,958</u>	<u>45,645</u>
Total Physical Environment	<u>46,983</u>	<u>819,559</u>	<u>772,576</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	240,000	240,000
Other	<u>60</u>	<u>1,029</u>	<u>969</u>
Total Capital outlay	<u>60</u>	<u>241,029</u>	<u>240,969</u>
Total Expenditures:	<u>47,043</u>	<u>1,060,588</u>	<u>1,013,545</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>191,614</u>	<u>199,395</u>	<u>(7,781)</u>
Other financing sources (uses):			
Transfers out	<u>(36,526)</u>	<u>(309,395)</u>	<u>272,869</u>
Total Other financing sources (uses):	<u>(36,526)</u>	<u>(309,395)</u>	<u>272,869</u>
Net change in fund balance	155,089	(110,000)	265,089
Fund balances, beginning of year			
	<u>877,432</u>	<u>0</u>	<u>877,432</u>
Total Fund balances, beginning of year	<u>877,432</u>	<u>0</u>	<u>877,432</u>
Fund balance, end of period	<u>1,032,521</u>	<u>(110,000)</u>	<u>1,142,521</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 44
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	71,226	153,448	(82,222)
Intergovernmental revenues	0	0	0
Investment income	4,597	0	4,597
Miscellaneous	2,440	0	2,440
Total Revenues:	<u>78,264</u>	<u>153,448</u>	<u>(75,184)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	2,233	500	(1,733)
FINANCIAL CONS./ADVISOR	0	400	400
AUDITORS SERVICES	419	2,052	1,633
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	50,000	50,000
Repairs & Maint - Catch Basins	0	30,000	30,000
REPAIR & MAINT- STREET SWEEP	627	7,920	7,293
Other	712	4,020	3,308
Total Physical Environment	<u>3,992</u>	<u>95,892</u>	<u>91,900</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	16	266	250
Total Capital outlay	<u>16</u>	<u>266</u>	<u>250</u>
Total Expenditures:	<u>4,007</u>	<u>96,158</u>	<u>92,151</u>
Excess (deficiency) of revenues over expenditures	<u>74,256</u>	<u>57,290</u>	<u>16,966</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(8,746)	(57,290)	48,544
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(8,746)</u>	<u>(57,290)</u>	<u>48,544</u>
Net change in fund balance	65,510	0	65,510
Fund balances, beginning of year	604,803	0	604,803
Total Fund balances, beginning of year	<u>604,803</u>	<u>0</u>	<u>604,803</u>
Fund balance, end of period	<u>670,313</u>	<u>0</u>	<u>670,313</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 45
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	74,109	472,426	(398,317)
Intergovernmental revenues	0	0	0
Investment income	5,929	0	5,929
Total Investment income	5,929	0	5,929
Total Revenues:	80,038	472,426	(392,388)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	800	800
WATER QUALITY	0	1,568	1,568
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	274	1,342	1,068
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	66	6,577	6,511
CHEMICAL WEED CONTROL	705	8,460	7,755
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	3,354	122,519	119,165
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	100,000	100,000
R & M PRESERVE STRUCTURES	0	10,000	10,000
REPAIR & MAINT- STREET SWEEP	1,452	19,376	17,924
Other	741	4,678	3,937
Total Physical Environment	6,592	491,320	484,728
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	25	435	410
Total Capital outlay	25	435	410
Debt issuance costs	0	0	0
Total Expenditures:	6,617	491,755	485,138
Excess (deficiency) of revenues over expenditures	73,421	(19,329)	92,750
Other financing sources (uses):			
Transfers out	(14,230)	(105,671)	91,441
Total Other financing sources (uses):	(14,230)	(105,671)	91,441
Net change in fund balance	59,191	(125,000)	184,191
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 10/1/2024 Through 11/30/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	793,221	0	793,221
Total Fund balances, beginning of year	793,221	0	793,221
Fund balance, end of period	852,411	(125,000)	977,411

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 46
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	8,477	41,605	(33,128)
Investment income	2,370	0	2,370
Miscellaneous	0	0	0
Total Revenues:	10,847	41,605	(30,758)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	200	200
AUDITORS SERVICES	240	1,177	937
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	10,000	10,000
Other	85	1,660	1,575
Total Physical Environment	325	16,537	16,212
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	65	1,113	1,048
Total Capital outlay	65	1,113	1,048
Total Expenditures:	390	17,650	17,260
Excess (deficiency) of revenues over expenditures	10,457	23,955	(13,498)
Other financing sources (uses):			
Transfers out	(3,046)	(23,955)	20,909
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(3,046)	(23,955)	20,909
Net change in fund balance	7,411	0	7,411
Fund balances, beginning of year	323,694	0	323,694
Total Fund balances, beginning of year	323,694	0	323,694
Fund balance, end of period	331,105	0	331,105

Northern Palm Beach County Improvement District

Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)

Unit 47

From 10/1/2024 Through 11/30/2024

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	7,966	61,468	(53,502)
Intergovernmental revenues	0	0	0
Investment income	3,492	0	3,492
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues:	<u>11,458</u>	<u>61,468</u>	<u>(50,010)</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	54	263	209
MARSH MAINT-LITTORAL ZONE	0	0	0
MOWING & LANDSCAPE MAINTENANCE	144	1,820	1,676
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	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	13,000	13,000
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	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	<u>138</u>	<u>2,479</u>	<u>2,341</u>
Total Physical Environment	<u>335</u>	<u>107,130</u>	<u>106,795</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	10,000	10,000
Other	<u>38</u>	<u>648</u>	<u>610</u>
Total Capital outlay	<u>38</u>	<u>10,648</u>	<u>10,610</u>
Total Expenditures:	<u>373</u>	<u>117,778</u>	<u>117,405</u>
Excess (deficiency) of revenues over expenditures	<u>11,085</u>	<u>(56,310)</u>	<u>67,395</u>
Other financing sources (uses):			
Transfers out	(4,114)	(36,690)	32,576
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 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Other financing sources (uses):	(4,114)	(36,690)	32,576
Net change in fund balance	6,971	(93,000)	99,971
Fund balances, beginning of year	478,402	0	478,402
Total Fund balances, beginning of year	478,402	0	478,402
Fund balance, end of period	485,372	(93,000)	578,372

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 49
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	3,363	95,503	(92,140)
Investment income	1,761	0	1,761
Miscellaneous	32	0	32
Total Revenues:	<u>5,156</u>	<u>95,503</u>	<u>(90,347)</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	78	381	303
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	606	7,272	6,666
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	386	4,877	4,491
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	44,432	44,432
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	25,000	25,000
Other	34	947	913
Total Physical Environment	<u>1,104</u>	<u>88,409</u>	<u>87,305</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	5	91	86
Total Capital outlay	<u>5</u>	<u>91</u>	<u>86</u>
Total Expenditures:	<u>1,109</u>	<u>88,500</u>	<u>87,391</u>
Excess (deficiency) of revenues over expenditures	<u>4,047</u>	<u>7,003</u>	<u>(2,956)</u>
Other financing sources (uses):			
Transfers out	(4,677)	(36,003)	31,326
Total Other financing sources (uses):	<u>(4,677)</u>	<u>(36,003)</u>	<u>31,326</u>
Net change in fund balance	(629)	(29,000)	28,371
Fund balances, beginning of year	244,126	0	244,126
Total Fund balances, beginning of year	<u>244,126</u>	<u>0</u>	<u>244,126</u>
Fund balance, end of period	<u>243,497</u>	<u>(29,000)</u>	<u>272,497</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 51
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	11,327	41,526	(30,199)
Investment income	1,139	0	1,139
Miscellaneous	0	0	0
Total Revenues:	<u>12,467</u>	<u>41,526</u>	<u>(29,059)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
AUDITORS SERVICES	27	132	105
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	113	412	299
Total Physical Environment	<u>140</u>	<u>17,044</u>	<u>16,904</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	6	104	98
Total Capital outlay	<u>6</u>	<u>104</u>	<u>98</u>
Total Expenditures:	<u>146</u>	<u>17,148</u>	<u>17,002</u>
Excess (deficiency) of revenues over expenditures	<u>12,320</u>	<u>24,378</u>	<u>(12,058)</u>
Other financing sources (uses):			
Transfers out	(1,326)	(12,378)	11,052
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(1,326)</u>	<u>(12,378)</u>	<u>11,052</u>
Net change in fund balance	10,995	12,000	(1,005)
Fund balances, beginning of year	<u>152,094</u>	<u>0</u>	<u>152,094</u>
Total Fund balances, beginning of year	<u>152,094</u>	<u>0</u>	<u>152,094</u>
Fund balance, end of period	<u>163,089</u>	<u>12,000</u>	<u>151,089</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 53
From 10/1/2024 Through 11/30/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	4,176	70,193	(66,017)
Investment income	2,415	0	2,415
Miscellaneous	17,255	0	17,255
Total Revenues:	<u>23,846</u>	<u>70,193</u>	<u>(46,347)</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	600	600
AUDITORS SERVICES	353	1,727	1,374
TRASH DISPOSAL	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	27	2,000	1,974
REPAIR & MAINT-ROADS	0	1,000	1,000
REPAIR & MAINT-CULVERTS	0	10,000	10,000
Other	1,322	4,846	3,524
Total Physical Environment	<u>1,702</u>	<u>32,173</u>	<u>30,471</u>
Capital outlay	167	2,859	2,692
Total Expenditures:	<u>1,869</u>	<u>35,032</u>	<u>33,164</u>
Excess (deficiency) of revenues over expenditures	<u>21,977</u>	<u>35,161</u>	<u>(13,184)</u>
Other financing sources (uses):			
Transfers out	(6,619)	(35,161)	28,542
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(6,619)</u>	<u>(35,161)</u>	<u>28,542</u>
Net change in fund balance	15,359	0	15,359
Fund balances, beginning of year	<u>318,083</u>	<u>0</u>	<u>318,083</u>
Total Fund balances, beginning of year	<u>318,083</u>	<u>0</u>	<u>318,083</u>
Fund balance, end of period	<u>333,441</u>	<u>0</u>	<u>333,441</u>

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	842	0	842
Total Investment income	842	0	842
Total Revenues:	842	0	842
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	76	371	295
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	5,612	16,200	10,588
MOWING & LANDSCAPE MAINTENANCE	2,712	34,262	31,550
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	3,300	20,000	16,700
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	2,000	2,000
REPAIR & MAINT- STREET SWEEP	0	5,000	5,000
Other	11,386	24,470	13,084
Total Physical Environment	23,087	102,303	79,216
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	23,087	102,303	79,216
Excess (deficiency) of revenues over expenditures	(22,244)	(102,303)	80,059
Other financing sources (uses):			
Transfers out	(265)	(2,928)	2,663
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	0	47,607	(47,607)
Other	2,794	57,624	(54,830)
Total Capital contributions from landowners	2,794	105,231	(102,437)
Total Other financing sources (uses):	2,529	102,303	(99,774)
Net change in fund balance	(19,715)	0	(19,715)
Fund balances, beginning of year	132,257	0	132,257
Total Fund balances, beginning of year	132,257	0	132,257

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	112,541	0	112,541

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Investment income	6,480	0	6,480
Miscellaneous	299,840	0	299,840
Total Revenues:	306,320	0	306,320
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	0	0	0
Total Physical Environment	0	0	0
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	0	0	0
Excess (deficiency) of revenues over expenditures	306,320	0	306,320
Other financing sources (uses):			
Transfers in	116,217	0	116,217
Transfers out	(116,475)	0	(116,475)
Total Other financing sources (uses):	(259)	0	(259)
Net change in fund balance	306,062	0	306,062
Fund balances, beginning of year	628,875	0	628,875
Total Fund balances, beginning of year	628,875	0	628,875
Fund balance, end of period	934,937	0	934,937

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2024 Through 11/30/2024

(In Whole Numbers)

	Unit 2C	Unit 5	Unit 5A	Unit 16
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	3,558	328	18,966	1,661
Miscellaneous	-	-	-	-
Total Revenues:	3,558	328	18,966	1,661
Expenditures:				
Capital outlay	153,582	6,998	-	755
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Total Expenditures:	153,582	6,998	-	755
Excess (deficiency) of revenues over expenditures	(150,024)	(6,671)	18,966	905
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(3,612)	-	-	(673)
Capital contributions from landowners	-	-	-	-
Repayment to landowners	-	-	-	-
Promissory notes issued	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Discount on special assessment bonds issued	-	-	-	-
Premium on special assessment bonds issued	-	-	-	-
Total Other financing sources (uses):	(3,612)	-	-	(673)
Net change in fund balance	(153,637)	(6,671)	18,966	232
Fund balances, beginning of year	553,957	48,282	2,601,742	229,025
Fund balance, end of period	400,321	41,611	2,620,708	229,257

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2024 Through 11/30/2024

(In Whole Numbers)

	Unit 18	Unit 21	Unit 25	Unit 29
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	4,470	2,235	157	298
Miscellaneous	-	-	-	-
Total Revenues:	4,470	2,235	157	298
Expenditures:				
Capital outlay	-	-	51	-
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Total Expenditures:	-	-	51	-
Excess (deficiency) of revenues over expenditures	4,470	2,235	106	298
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
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):	-	-	-	-
Net change in fund balance	4,470	2,235	106	298
Fund balances, beginning of year	613,198	306,599	21,564	40,835
Fund balance, end of period	617,668	308,834	21,670	41,133

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2024 Through 11/30/2024

(In Whole Numbers)

	Unit 53
Revenues:	
Intergovernmental revenues	-
Investment income	3,999
Miscellaneous	-
Total Revenues:	3,999
Expenditures:	
Capital outlay	6,663
Principal	-
Interest	-
Debt issuance costs	-
Total Expenditures:	6,663
Excess (deficiency) of revenues over expenditures	(2,664)
Other financing sources (uses):	
Transfers in	-
Transfers out	(4,442)
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):	(4,442)
Net change in fund balance	(7,106)
Fund balances, beginning of year	970,587
Fund balance, end of period	963,482

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2024 Through 11/30/2024

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A	Unit 5B
Revenues:				
Non-ad valorem assessments	51,895	448,884	26,690	93,587
Intergovernmental revenues	-	-	-	-
Investment income	497	19,334	460	447
Miscellaneous	-	-	-	-
Total Revenues:	52,392	468,218	27,151	94,033
Expenditures:				
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	519	4,489	267	936
Total Expenditures:	519	4,489	267	936
Excess (deficiency) of revenues over expenditures	51,873	463,730	26,884	93,097
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	51,873	463,730	26,884	93,097
Fund balances, beginning of year	47,516	4,025,505	54,010	25,650
Fund balance, end of period	99,390	4,489,234	80,894	118,747

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2024 Through 11/30/2024

(In Whole Numbers)

	Unit 9A	Unit 9B	Unit 16	Unit 27B
Revenues:				
Non-ad valorem assessments	335,681	143,612	52,228	26,173
Intergovernmental revenues	-	-	-	-
Investment income	2,940	4,806	572	279
Miscellaneous	-	-	-	-
Total Revenues:	338,621	148,418	52,800	26,452
Expenditures:				
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	3,357	1,436	522	262
Total Expenditures:	3,357	1,436	522	262
Excess (deficiency) of revenues over expenditures	335,264	146,981	52,277	26,190
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	335,264	146,981	52,277	26,190
Fund balances, beginning of year	816,774	916,080	58,173	29,117
Fund balance, end of period	1,152,038	1,063,061	110,450	55,308

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2024 Through 11/30/2024

(In Whole Numbers)

	Unit 43	Unit 44	Unit 45	Unit 46
Revenues:				
Non-ad valorem assessments	229,446	262,047	41,070	153,504
Intergovernmental revenues	-	-	-	-
Investment income	2,674	2,152	504	4,858
Miscellaneous	-	-	-	-
Total Revenues:	232,120	264,199	41,574	158,362
Expenditures:				
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	2,294	2,620	411	1,535
Total Expenditures:	2,294	2,620	411	1,535
Excess (deficiency) of revenues over expenditures	229,826	261,579	41,163	156,827
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	229,826	261,579	41,163	156,827
Fund balances, beginning of year	524,790	181,808	91,478	788,501
Fund balance, end of period	754,615	443,387	132,641	945,328

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2024 Through 11/30/2024

(In Whole Numbers)

	Unit 53
Revenues:	
Non-ad valorem assessments	182,217
Intergovernmental revenues	-
Investment income	27,115
Miscellaneous	-
Total Revenues:	209,332
Expenditures:	
Principal	-
Interest	-
Debt issuance costs	-
Advance Refunding escrow agent	-
Other	1,823
Total Expenditures:	1,823
Excess (deficiency) of revenues over expenditures	207,509
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	207,509
Fund balances, beginning of year	5,092,030
Fund balance, end of period	5,299,539

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual- General Fund (Cash Basis)
GEN - General Fund
From 10/1/2024 Through 11/30/2024

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00
Investment income	5,965.34	0.00	5,965.34
Miscellaneous	0.00	0.00	0.00
Total Revenues:	5,965.34	0.00	5,965.34
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	391,362.69	2,671,376.00	2,280,013.31
ENGINEERING FEES	0.00	26,000.00	26,000.00
LEGAL SERVICES	7,917.00	90,000.00	82,083.00
IT Services	24,167.16	85,000.00	60,832.84
MOWING & LANDSCAPE MAINTENANCE	0.00	57,624.00	57,624.00
ELECTRICITY	(600.73)	29,280.00	29,880.73
INSURANCE-GENERAL	417,552.00	432,407.00	14,855.00
REPAIR & MAINT-BLDG	1,627.58	75,000.00	73,372.42
R & M - HVAC REPAIRS	2,972.92	50,000.00	47,027.08
PUBLIC INFORMATION	2,953.58	30,000.00	27,046.42
FUEL-VEHICLES	5,175.29	76,000.00	70,824.71
Other	249,277.77	1,613,157.00	1,363,879.23
Total Physical Environment	1,102,405.26	5,235,844.00	4,133,438.74
Capital outlay			
FURNITURE	0.00	0.00	0.00
Other	131,440.90	665,000.00	533,559.10
Total Capital outlay	131,440.90	665,000.00	533,559.10
Principal	0.00	19,131.00	19,131.00
Interest	0.00	1,191.00	1,191.00
Total Expenditures:	1,233,846.16	5,921,166.00	4,687,319.84
Excess (deficiency) of revenues over expenditures	(1,227,880.82)	(5,921,166.00)	4,693,285.18
 Other financing sources (uses):			
Transfers in	643,054.80	5,601,166.00	(4,958,111.20)
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):	643,054.80	5,601,166.00	(4,958,111.20)
Net change in fund balance	(584,826.02)	(320,000.00)	(264,826.02)
Fund balances, beginning of year	1,304,383.11	0.00	1,304,383.11
Total Fund balances, beginning of year	1,304,383.11	0.00	1,304,383.11
Fund balance, end of year	719,557.09	(320,000.00)	1,039,557.09

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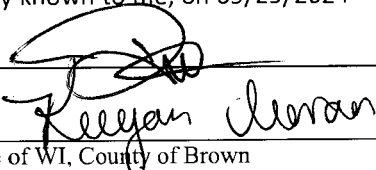
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09/29/2024

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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, 2024 and Sept. 30, 2025. 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 10/23/2024, 11/20/2024, 12/18/2024, 01/22/2025, 02/26/2025, 03/26/2025, 04/23/2025, 05/28/2025, 06/25/2025, 07/23/2025, 08/27/2025 and 09/24/2025.

Possible Board of Supervisors or Committee meetings may also be held, on an as-needed basis, on the following dates: 10/09/2024, 01/08/2025, 02/12/2025, 03/12/2025, 04/09/2025, 05/14/2025, 06/11/2025, 07/09/2025, 08/13/2025 and 09/10/2025.

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
9/29/24 10558528