



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
October 25, 2023
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes – September 27, 2023 Regular Meeting
- 5) Comments from the Public for Items not on the Agenda
- 6) **Consent Agenda (Ask for Public Comment before approving Consent Agenda)**
 - a) Unit No. 14 – Eastpointe
Consider Ratification of Purchase Orders to Ferreira Construction Company (2)
 - b) Unit No. 53 – Arden
Consider Encumbrance Modifications to Michael B. Schorah & Associates, Inc. (2)
 - c) General
 - i) Consider Declaration of Surplus Equipment
 - ii) Consider Audit Agreement and Engagement Letter – Marcum, LLP
 - iii) Consider Resolution Adopting First Amendment to Public Comment Policy (2023-05)
 - d) Payment Requests
- 7) **Regular Agenda**
 - a) Multi-Unit
Consider Authorization of a Request for Proposals for a Multi-Unit Maintenance Loan
Ask for Public Comment
 - b) Unit No. 2C – Alton
Status Report
 - c) Unit No. 5 – Henry Rolf
Status Report – Pipe Rehabilitation Project

- d) Unit No. 14 – Eastpointe
 - i) Consider Fourth Amendment to Exchange Agreement
Ask for Public Comment
 - ii) Consider Modification to Corrective Quit Claim Deed
Ask for Public Comment
 - e) Unit No. 16 – Palm Beach Park of Commerce
 - i) Status Report – Venture Way Extension Project
 - ii) Consider Acceptance of Water Management Maintenance Easement
Ask for Public Comment
 - f) Unit No. 20 – Juno Isles
Status Report – Salinity Weir Rehabilitation Project
 - g) Unit No. 53 - Arden
Status Report
- 8) Miscellaneous Reports:
- a) Engineer
 - b) Attorney
 - c) Executive Director - Public & Community Relations Report
- 9) Receive and File
- 10) Comments from the Board
- 11) Adjourn

Please note the following upcoming meetings:

November 15, 2023 – 8:00 a.m.- Annual Landowners Meeting/Regular Meeting
December 13, 2023 – 8:00 a.m.- Regular Meeting

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 09/27/23**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:01 a.m. on September 27, 2023, in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida.

1) ROLL CALL

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

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

2) ESTABLISHMENT OF A QUORUM

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

3) ADDITIONS OR DELETIONS TO THE AGENDA

Mr. Beatty reported that Staff is removing item 6) a) from the Agenda to be considered at a later date and the Board consented to the change.

4) APPROVAL OF MINUTES

A **motion** was made by Mr. LaMotte, seconded by Mr. Block and unanimously passed approving the Minutes of the August 23, 2023 Public Hearing and Regular Meeting.

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

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

6) CONSENT AGENDA

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

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

- a) ~~Unit No 14 – Eastpointe~~
~~Consider Acceptance of Ingress and Egress Easement~~
- b) Unit No. 18 – Ibis Golf & Country Club
Consider Purchase Order to LimnoTech
- c) General
Consider Ratification of Revisions to Debris Management Plan
- d) Payment Requests

copies of which are contained in applicable Northern files.

7) REGULAR AGENDA

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

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

Ms. Leser stated that the contractor will begin paving on Pasteur Boulevard this week and will move on to the paving of Alton Road and Beckman Terrace in the next couple of weeks, following some curb repairs. She expects Pasteur Boulevard to be done by the end of next week.

Mr. Cohn asked if the start of work at the hospital site will impact the paving, and Ms. Leser advised that Northern’s Project Engineer worked with the City of Palm Beach Gardens in order to complete

Northern's work first and then the hospital will make the necessary modifications for their project.

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

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

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

Ms. Leser stated that this project has not yet started. She noted that all of the piping and structures have been manufactured, so it will be ready to go once the County approves Northern's Maintenance of Traffic (MOT).

Mr. LaMotte asked how long it has been taking to get the MOT, and Ms. Leser advised that Staff has been waiting on MOT approval about a month thus far.

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

**c) UNIT OF DEVELOPMENT NO. 11 – PGA NATIONAL
Status Report – Avenue of the Masters Milling and Resurfacing Project**

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

Ms. Leser reported that this project should be completed by the end of next week. She stated that the paving is complete, the final striping should be completed by the middle of next week and the flashers should be installed, following an initial manufacturing delay. She added that this project is expected to be completed about two months early and Staff has received a lot of compliments from the Property Owners Association.

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

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

i) Status Report – Venture Way Extension Project

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

Ms. Leser stated that this project involves the portion of Venture Way that is extending from Park of Commerce Boulevard to the Plat 25 parcel to the west. She reported that the project is nearing

completion and expects it to be completed within 45-60 days, noting that all of the utilities are in, plus grading and curbing is taking place. She explained that there was an initial extension given due to manufacturing delays, but the work is currently within the contract time.

Mr. LaMotte asked what is being constructed on a particular site in one of the photos, and Ms. Leser advised that it is expected to be another large warehouse.

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

ii) Consider Acceptance of Water Management Maintenance Easement and Water Management Easement

Ms. Leser explained that these Easements are associated with a permitted project and will provide additional maintenance access along the sides of Canal Tract 2, which the site borders, as well as some additional maintenance area adjacent to an existing drainage easement. She stated that Staff recommends acceptance of these Easements.

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

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

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

Mr. Beatty began by showing the Board the unit map and site plan. He explained that the salinity control gate portion of this project is not yet complete, but the fabricator has informed Staff that it now has the necessary materials and is in the process of fabricating the salinity control gate. He reported that the contractor has advised it should be completed within the next couple of weeks.

Mr. Cohn asked if there has been any pushback from the property owners, and Mr. Beatty advised that the property owners are fine since there was only minimal interruption involving the boat ramp and they currently have sand bags in place to deal with salinity.

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

f) UNIT OF DEVELOPMENT NO. 43 – MIRASOL

i) Consider Re-advertisement of Public Bid Project

Ms. Leser explained that Northern advertised for the replacement, restoration and renovation of the wooden boardwalk in Mirasol last month and received one bid on August 30, 2023, which was 34% higher than the engineer's estimate of approximately \$400,000. She stated that due to the fact that only one bid was received and it differed so greatly from the engineer's estimate, Staff believes it would be better to reject the current bid and re-advertise the project. She explained there were circumstances occurring during the timing of the original bid, such as a hurricane on the west coast which impaired at least one entity's ability to submit a bid.

Ms. Leser noted that she did speak with the contractor that submitted the original bid about this recommendation, and Staff hopes the contractor chooses to re-bid. She stated that Staff's recommendation is for rejection of the received bid and re-advertisement of the project.

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

A **motion** was made by Ms. Baker, seconded by Mr. Block and unanimously passed approving rejection of the received bid and re-advertisement of the project, as presented.

ii) Consider Payment Request to WGI

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

Mr. Beatty explained that this item is a payment request in the amount of \$3,132.85 to WGI, Inc. for the Unit No. 43 Boardwalk Repair project.

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

A **motion** was made by Ms. Baker seconded by Mr. Block and passed by the voting members approving a payment request in the amount of \$3,132.85 to WGI, Inc.

g) UNIT OF DEVELOPMENT NO. 53 – ARDEN

i) Status Report

iii) Consider Change Order to Centerline Utilities, Inc. Pods D-Southeast, D-Southwest and I-North (CO No. 5)

The two items listed above were combined for presentation purposes.

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

Ms. Leser reported that the project currently consists of Pod D-Southeast and Pod I-North, since Pod D-Southwest was previously removed by Change Order. She indicated that the two remaining Pods are complete and their final payments were included in the Payment Requests approved in this month's Consent Agenda.

Ms. Leser explained that Lennar Homes (Lennar) has requested Staff approve a Change Order that adds the D-Southwest Public Improvements back into the contract with Centerline Utilities, Inc. (Centerline), and provides additional time so that the contract does not expire prior to concluding the previously omitted work. She explained that this Change Order is contingent upon receipt of a contract between Lennar and Centerline for the Pod D-Southwest Private Improvements. She noted that Centerline has agreed to hold the approved prices for the Pod D-Southwest Public Improvements from the original 2022 bid, with only a slight increase to cover the Palm Beach County Utilities permitting cost increase since the time of the original contract.

Mr. Edwards reiterated that the recommendation is conditioned upon receipt of the contract between Lennar and Centerline for the concurrently required Pod D-Southwest Private Improvements that are to be paid by Lennar.

Ms. Leser stated that the recommendation is for approval of Change Order No. 5 which is an increase of \$982,755.87 to the contract amount, represents the addition of the Pod D-Southwest Public Improvements back into the contract and includes 240 days of additional contract time to allow for the

construction of these added Public Improvements, conditioned as stated previously.

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

A **motion** was made by Ms. Baker, seconded by Mr. Block and unanimously passed approving Change Order No. 5 to Purchase Order No. 22-788, increasing the contract time by 240 days and the contract amount by \$982,755.87 to Centerline Utilities, Inc., with a condition precedent that will be satisfied upon Northern's receipt of a copy of a fully executed Lennar Homes' contract with Centerline Utilities, Inc. for the Pod D-Southwest Private Improvements.

The status report was presented for information only and no Board action was required.

ii) Consider Acceptance of Access Easement (Tract O-7)

Ms. Leser stated that the next item is for acceptance of an Access Easement over an open space tract (Tract O-7) shown in the Plat for H-North. This Easement will allow Northern access to the Linear Park (Tract B) for maintenance purposes.

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

A **motion** was made by Ms. Baker, seconded by Mr. Block and unanimously passed accepting the Access Easement over Tract O-7.

h) GENERAL

Consider Appointment of Non-Board Member to Engineering Review Committee

Mr. Beatty explained that at last month's meeting, the Board authorized Staff to proceed with a recommendation for appointment of a third individual to sit on the Engineering Review Committee (ERC). He stated that this will be a temporary appointment for the purpose of assisting with the upcoming Request for Qualifications (RFQ) process for Northern's Project and Consulting Engineers. He reported that Mr. Todd Engle has been the City Engineer for the City of Palm Beach Gardens for over 18 years and he is willing to assist the ERC in that capacity. Staff is recommending that Mr. Engle be appointed to the ERC to assist the Committee, on a temporary basis, during the RFQ process.

Mr. LaMotte added that Mr. Engle is familiar with Northern's process and has worked with Northern's Staff in the past, to which Mr. Beatty agreed.

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

A **motion** was made by Ms. Baker, seconded by Mr. Block and unanimously passed appointing Mr. Todd Engle to the Engineering Review Committee on a temporary basis to assist in the Engineering RFQ process.

8) MISCELLANEOUS REPORTS

a) ENGINEER

Ms. Leser had nothing to report.

b) ATTORNEY

Mr. Edwards had nothing to report.

c) EXECUTIVE DIRECTOR

Mr. Beatty stated that at last month's Board Meeting, there were a large number of residents in attendance. He noted that this does not occur often, but when it does, there are residents who are not familiar with Northern's procedure and they begin to speak from the audience as opposed to coming to the podium and addressing the Board. Mr. Beatty would like to request that the Board appoint Mr. Edwards as Sergeant at Arms, so someone is in place with the authority to request that anyone wishing to speak follow the appropriate procedure.

Mr. Edwards suggested the appointment reflect that the position of General Counsel be the Sergeant at Arms.

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

A **motion** was made by Ms. Baker, seconded by Mr. Block and unanimously passed approving the appointment of General Counsel as Sergeant at Arms.

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

9) RECEIVE AND FILE

The following items were presented to be received and filed:

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

copies of which are contained in Northern's records.

10) COMMENTS FROM THE BOARD

There were no further comments from the Board.

11) ADJOURN

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

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

President

Assistant Secretary



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
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EXECUTIVE SUMMARY

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

DATE: October 25, 2023

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

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

RE: Unit of Development No. 14 - Eastpointe
Consider Ratification of Purchase Order Nos. 23-1091 & 23-1097 to Ferreira Construction Company for Emergency Sink Hole Repair

Background

Northern Palm Beach County Improvement District maintains the surface water management system in Unit 14, Eastpointe. Culvert C-1 consists of 840 linear feet of 42-inch corrugated metal storm pipe and five drainage structures connecting from the golf course lake tract T-1 westerly to the linear ditch west of Eastpointe Way.

The culvert pipe (C-1) was identified as a pipe that might require repair due to the material and age of the pipe. In July 2023, the culvert was cleaned and inspected by Shenandoah General Construction, LLC, to determine if repair was required and to help determine the most effective repair method. The inspection revealed two areas of infiltration, and preparations to bid for the rehabilitation publicly were completed. As a part of the bid package preparation and due diligence, Staff made a site visit near the end of September. Staff found a small sinkhole in the surrounding earth east of the roadway and, subsequently, another one in an area of pipe west of the road. They found that the 42-inch diameter corrugated metal pipe had failed, causing the sinkholes. The location was immediately secured with barricades and cones, and it was determined that the most efficient, cost-effective course of action would be to utilize a cured-in-place pipe liner technique.

Continued erosion threatened the adjacent sidewalk and roadway, so Staff requested an emergency response of Ferreira Construction, and they responded immediately. The quotes received from Ferreira Construction were \$94,975.63 (east location) and \$101,613.60 (west location), based on time and materials. Staff determined that the contractor's activity needed to proceed before the Board approved Purchase Order Nos. 23-1091 and 23-1097 to minimize the potential hazard. The work for the area east of and within Eastpointe Way began on September 25 and was completed on September 29, 2023. The rehabilitation of the culvert on the west side of Eastpointe Way will start on October 23, 2023, and last approximately one week.

Fiscal Impact

Rehabilitation of the C-1 culvert was budgeted in the FY 2022/2023 budget. Rehabilitation of the remaining 380 linear feet of C-1 culvert connection will be budgeted FY in 2024/2025.

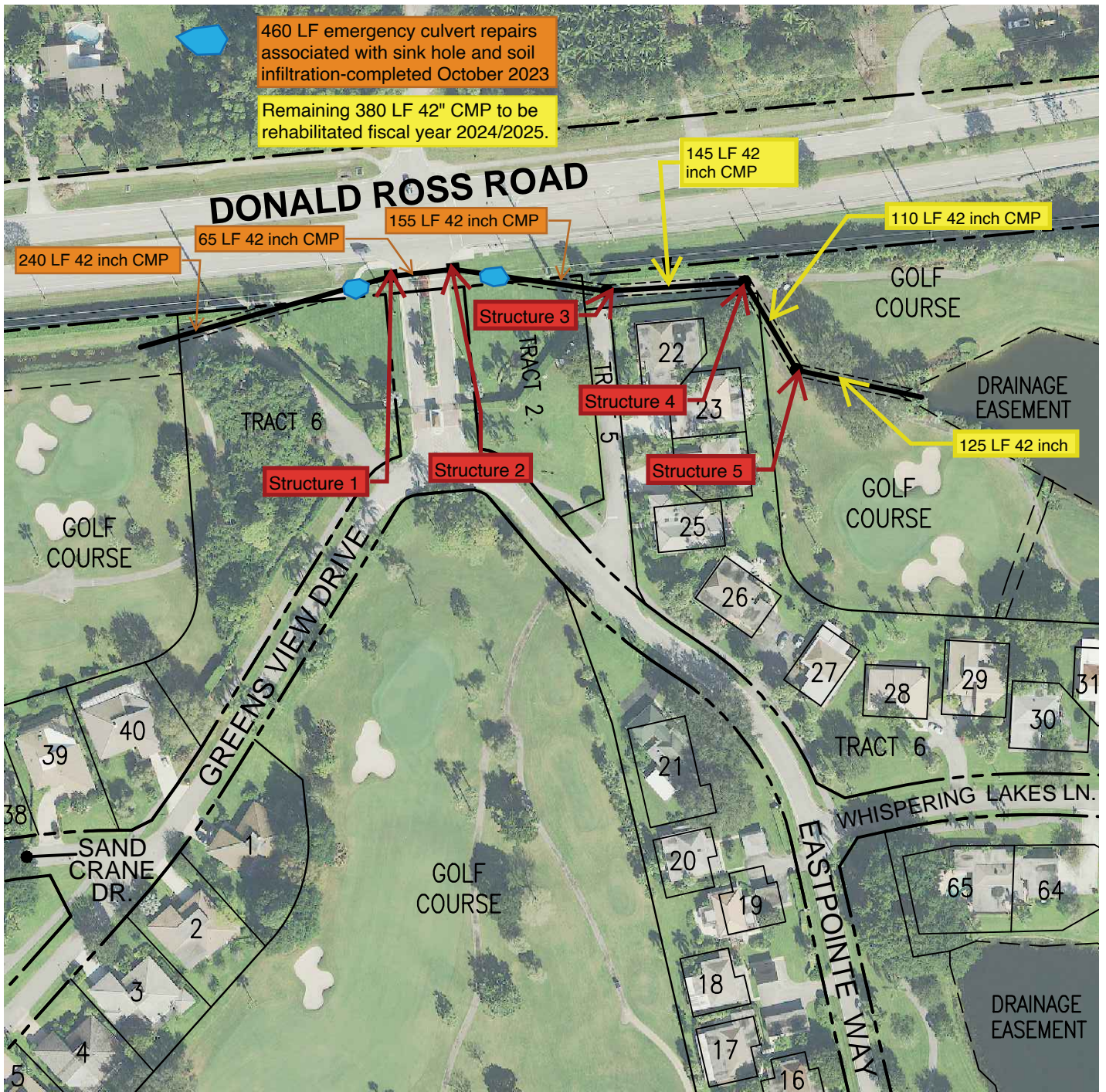
Recommendation

Northern Staff recommends Board ratification of the referenced Purchase Order Nos. 23-1091 for \$94,975.63 and 23-1097 for \$101,613.60 to Ferreira Construction Company.

Date: Tue, 30 Mar 2021 12:17pm Path: Name: C:\Users\fitzgeraid\Documents\Jarnies\WORK\DWGS\WFO59000_NPBCID\UNIT 14\WFO5902.0015_Culvert C-1 Lining Proposal Exhibit.dwg

460 LF emergency culvert repairs associated with sink hole and soil infiltration-completed October 2023

Remaining 380 LF 42" CMP to be rehabilitated fiscal year 2024/2025.



LEGEND:

- EXISTING DRAINAGE INLET
- EXISTING DRAINAGE MANHOLE
- EXISTING DRAINAGE PIPE

EXHIBIT 1

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
UNIT OF DEVELOPMENT 14



GRAPHIC SCALE
IN FEET



ARCADIS U.S., Inc.

1500 Gateway Boulevard, Suite 200, Boynton Beach, Florida 33426
Tel: (561) 697-7000 Fax: (561) 369-4731
www.arcadis.com



September 29th, 2023

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

Attn: Mr. Greg Sale

Project: East Pointe Sink Hole Unit 14
Project #: TBD
Page 1 of 2

PROPOSAL

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

Item	Description	Unit	Quantity	Unit Price	Total
1	CIPP Pipe Liner 42"	LF	225	\$422.11	\$94,975.63
			Total:		\$94,975.63

Scope of Work:

- Sub Contractor Mobilization
- Pipe Liner 42" CIPP
- Pump Rental
- Plug Rental and Installation
- Hydrant Meter
- Civil work will be based on time, equipment and material

This proposal is based on Conversation between Ferreira Construction and NPBCID Representatives. In accepting this proposal, the Client agrees to the attached exclusions and clarifications, and they are to become part of the contract documents unless specifically agreed to in writing by this Contractor. This proposal becomes a letter of intent to enter into a contract when executed by authorized representatives of both parties and subject to the conditions noted herein.

Project: East Pointe Sink Hole Unit 14
Project #: TBD
Page 2 of 2

Ferreira Construction Southern Division Co., Inc.

NPBCID Representative

Michael Ciabattari

Signature

Signature

Michael Ciabattari, Project Manager

Printed Name and Title

Printed Name and Title

9-29-2023

Date

Date



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

23-1091

Purchase Order

Vendor :627

Ferreira Construction Company

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

Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 09/25/2023
Required Date 10/05/2023
Prepared By Greg Sale

Workflow ID 07
Status Board 2 Documents
Description Emergency pipe rehabilitation with CIPP liner

Change Order 0

Project No
Invoice to Y
follow

Comments : Associated Civil work is listed as time and materials and would be processed as a second PO upon receipt of invoice from Ferreira.

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	1401	56301	Emergency pipe rehabilitation with CIPP liner	94,975.63	94,975.63

Total : \$94,975.63

Approval Information

SUSAN P. SCHEFF	Board	09/29/2023 11:20 AM
CLIFFORD D. BEAT	Executive Director	09/29/2023 9:07 AM
KATHLEEN E. ROUN	Finance Director	09/27/2023 10:48 AM
LAURA L. HAM	Budget Manager	09/26/2023 9:13 AM
Kimberly A. Leser	District Engineer	09/25/2023 11:32 AM
KENNITH R. ROUN	Department Manager	09/25/2023 10:40 AM
Greg Sale	Requester	09/25/2023 9:16 AM

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

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

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

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



September 29th, 2023

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

Attn: Mr. Greg Sale

Project: East Pointe Sink Hole NW Corner Unit 14
Project #: TBD
Page 1 of 2

PROPOSAL

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

Item	Description	Unit	Quantity	Unit Price	Total
1	CIPP Pipe Liner 42"	LF	240	\$423.39	\$101,613.60
			Total:		\$101,613.60

Scope of Work:

- Sub Contractor Mobilization
- Pipe Liner 42" CIPP
- Pump Rental
- Plug Rental and Installation
- Hydrant Meter
- Civil work will be based on time, equipment and material

This proposal is based on Conversation between Ferreira Construction and NPBCID Representatives. In accepting this proposal, the Client agrees to the attached exclusions and clarifications, and they are to become part of the contract documents unless specifically agreed to in writing by this Contractor. This proposal becomes a letter of intent to enter into a contract when executed by authorized representatives of both parties and subject to the conditions noted herein.

Project: East Pointe Sink Hole NW Corner Unit 14
Project #: TBD
Page 2 of 2

Ferreira Construction Southern Division Co., Inc.

NPBCID Representative

Michael Ciabattari

Signature

Signature

Michael Ciabattari, Project Manager

Printed Name and Title

Printed Name and Title

9-29-2023

Date

Date



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

23-1097

Purchase Order

Vendor :627

Ferreira Construction Company

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

Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 09/28/2023
Required Date 10/08/2023
Prepared By Greg Sale

Workflow ID 07
Status Board 2 Documents
Description Emergency sink hole pipe repair with CIPP liner

Change Order 0

Project No
Invoice to Y
follow

Comments : There will be additional cost on time and material for ground work done by Ferriera not shown in this cost. This is for unforeseen conditions once full scope becomes apparent after excavation of sink holes, addition to large equipment constructing and maintain dirt coffer dam.

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	1401	56301	Emergency sink hole pipe repair with CIPP liner	101,613.60	101,613.60

Total : \$101,613.60

Approval Information

SUSAN P. SCHEFF	Board	09/29/2023 11:18 AM
CLIFFORD D. BEAT	Executive Director	09/29/2023 9:07 AM
KATHLEEN E. ROUN	Finance Director	09/28/2023 3:15 PM
LAURA L. HAM	Budget Manager	09/28/2023 2:57 PM
Kimberly A. Leser	District Engineer	09/28/2023 2:53 PM
KENNITH R. ROUN	Department Manager	09/28/2023 1:14 PM
Greg Sale	Requester	09/28/2023 9:59 AM

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

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

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

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



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EXECUTIVE SUMMARY

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

DATE: October 25, 2023

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

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

RE: Unit of Development No. 53 - Arden
Consider Encumbrance Modifications to Michael B. Schorah and Associates, Inc.
Purchase Order No. 22-553 - Materials Testing & Reimbursable Expenses
Purchase Order No. 22-556 - Construction Phase Services
Pods D-Southeast, D-Southwest and I-North

Background

On July 27, 2022, Northern approved an Award of Contract to construct the Public Improvements for Arden Pods D-Southeast, D-Southwest and I-North. Purchase Orders had previously been issued to Michael B. Schorah & Associates, Inc. for Materials Testing and Construction Phase Services for Pods D-Southeast, D-Southwest and I-North in the amounts of \$60,125.00 and \$85,600.00, respectively.

On September 14, 2022, the Developer requested the removal of the Arden Pod D-Southwest Public Improvements from the construction contract to accommodate current market conditions and accelerate the development of Pod I-North. The Michael B. Schorah and Associates, Inc. services associated with Pod D-Southwest Materials Testing and Construction Phase Services were no longer needed and an Encumbrance Modification to Purchase Order No. 22-553 in the amount of (\$16,800) and Purchase Order No. 22-556 in the amount of (\$38,300) were approved by the Board on November 16, 2022.

On September 27, 2023, the Board considered and approved the Developer's request of Change Order No. 5 adding the D-Southwest Public Improvements back into the construction contract with Centerline Utilities, Inc. necessitating Encumbrance Modifications to the issued Michael B. Schorah and Associates, Inc. Purchase Orders to add back in the associated Materials Testing and Construction Phase Services. Therefore, consideration of an Encumbrance Modification to Purchase Order No. 22-553 in the amount of \$10,500 and Purchase Order No. 22-556 in the amount of \$38,300 is hereby requested.

Fiscal Impact

There are sufficient bond funds available to fund these Encumbrance Modifications totaling \$48,800.00.

Recommendation

Northern Staff recommends the Board of Supervisors approve Encumbrance Modifications to Michael B. Schorah & Associates, Inc. Purchase Order No. 22-553 for Materials Testing and Reimbursable Expenses in the amount of \$10,500.00 and to Purchase Order No. 22-556 for Construction Phase Services in the amount of \$38,300.00.



October 6, 2023

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

Attn: Mr. Dan Beatty, P.E., Executive Director

Re: ARDEN PLAN OF IMPROVEMENTS - NPBCID UNIT 53

Dear Mr. Beatty:

As you are aware, Michael B. Schorah and Associates, Inc. (MBSA) is currently under contract with Northern Palm Beach County Improvement District (NPBCID) to provide engineering services for the public infrastructure improvements for the Arden project. In discussions with Lennar Homes, LLC, MBSA has been asked to provide construction and post construction phase services for residential Pod D-Southwest. A summary of these services are outlined below:

A. CONSTRUCTION PHASE

General:

1. Review and verify quantities and measurements in Contractor's pay application requests.
2. Review and verify quantities and measurements in Contractor's change order requests as required.
3. Review and respond to Contractor's requests for information regarding Civil items as required.
4. Coordinate and perform construction observations as required by regulatory agencies.

Drainage Systems:

1. Review drainage structure and materials shop drawings.
2. Field observations of the installation of drainage facilities.
3. Conditional Final reviews with the Palm Beach County Construction Coordination.

Water Distribution System:

1. Review of shop drawings and material list submittals.
2. Field observation of water main installation, connections to existing system and testing of the system.
3. Final reviews with Palm Beach County Water Utilities Department.

Sanitary Sewer System:

1. Review of structure shop drawings and material list submittals.
2. Field observation of gravity collection system installations and connections to existing system.

Northern Palm Beach County Improvement District
October 6, 2023
Page 2

- 3. Field observation of lamping of gravity sewer lines.
- 4. Final reviews with Palm Beach County Water Utilities Department.

B. MEETINGS

- 1. Organize and attend pre-construction conference with agencies, CLIENT and Contractor(s).
- 2. Organize and attend on-site coordination / progress meetings as required.

C. MATERIALS TESTING

Provide laboratory soil testing, field density / moisture testing and cast-in-place concrete testing services in accordance with the contract documents and regulatory requirements. A 5% sub-consultant administrative fee has been added for this item.

D. POST CONSTRUCTION PHASE

- 1. Assemble Record Drawings and data provided by Contractor and prepared by a registered land surveyor.
- 2. Review and process all Record Drawings through agencies to facilitate project acceptance and conveyances.
- 3. Prepare bills of sale, completion documents and other support documentation as required for acceptance of constructed facilities by the following agencies:
 - Palm Beach County Water Utilities Department
 - City of West Palm Beach Treatment Plant
 - Palm Beach County Health Department
 - South Florida Water Management District
 - Northern Palm Beach County Improvement District

E. FEES

A. Construction Phase	\$26,300.00
B. Meetings.....	\$4,000.00
C. Materials Testing (Allowance).....	\$10,000.00
Sub-Consultant Administrative Fee (MBSA).....	\$500.00
D. Post Construction Phase	\$8,000.00
TOTAL	\$48,800.00

Please review this information and feel free to contact me if you have any questions.

Sincerely,



Martha H. Carter, P.E., CFM
Vice President

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Cc: Kimberly Leser, P.E., District Engineer
Greg Pettibon, Lennar Homes, LLC



**Northern Palm Beach County
Improvement District**

Purchase Order No. 22-553-2

Encumbrance Modification

<p>Vendor :326</p> <p>MICHAEL B. SCHORAH & ASSOCIATE</p> <p>1850 FOREST HILL BLVD, STE 206 WEST PALM BEACH, FL 33406 Phone - / Fax -</p>	<p>Comments</p> <p>Construction Phase Services for Unit 53 Arden Pods D-Southeast, D-Southwest & I-North \$123,900.00 Materials Testing and Reimbursable Expenses for Unit 53 Arden Pods D-Southeast, D-Southwest & I-North \$55,125.00-Materials Testing\$5,000.00-Reimburseable ExpensesTotal-\$60,125.00</p>
<p>Document Information</p> <p>Document Date 10/13/2023 Required Date 10/13/2023 Prepared By Milagros E. Acosta Corniel Workflow ID 07</p> <p>Status Board 2 Documents Description Encumbrance Modification for 22-553</p>	<p>Change Order 02</p> <p>Project No</p> <p>Invoice to Y follow</p>

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	5303	53101	D- Southwest CO#2	10,500.00	10,500.00

Total : \$10,500.00

Approval Information

SUSAN P. SCHEFF	Board	10/16/2023 10:29 AM
CLIFFORD D. BEAT	Executive Director	10/16/2023 7:21 AM
KATHLEEN E. ROUN	Finance Director	10/13/2023 4:03 PM
KATHLEEN E. ROUN	Budget Manager	10/13/2023 4:03 PM
Kimberly A. Leser	District Engineer	10/13/2023 3:40 PM
KENNITH R. ROUN	Department Manager	10/13/2023 2:33 PM
Milagros E. Acosta	Requester	10/13/2023 1:44 PM

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



**Northern Palm Beach County
Improvement District**

Purchase Order No. 22-556-2

Encumbrance Modification

<p>Vendor :326</p> <p>MICHAEL B. SCHORAH & ASSOCIATE</p> <p>1850 FOREST HILL BLVD, STE 206 WEST PALM BEACH, FL 33406 Phone - / Fax -</p>	<p>Comments</p> <p>Separate PO 22-553 approved for materials and subconsultant admin fees totalling \$60,125.</p>
<p>Document Information</p> <p>Document Date 10/13/2023 Required Date 10/13/2023 Prepared By Milagros E. Acosta Corniel Workflow ID 07</p> <p>Status Board 2 Documents Description Encumbrance Modification for 22-556</p>	<p>Change Order 02</p> <p>Project No</p> <p>Invoice to Y follow</p>

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	5303	53101	CO#2- Add back CPS for D-Southwest	38,300.00	38,300.00

Total : \$38,300.00

Approval Information

SUSAN P. SCHEFF	Board	10/16/2023 10:32 AM
CLIFFORD D. BEAT	Executive Director	10/16/2023 7:21 AM
KATHLEEN E. ROUN	Finance Director	10/13/2023 4:03 PM
KATHLEEN E. ROUN	Budget Manager	10/13/2023 4:03 PM
Kimberly A. Leser	District Engineer	10/13/2023 3:40 PM
KENNITH R. ROUN	Department Manager	10/13/2023 2:33 PM
Milagros E. Acosta	Requester	10/13/2023 1:47 PM

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



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

EXECUTIVE SUMMARY

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

DATE: October 25, 2023

FROM: Katie Roundtree, Director of Finance and Administration

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

RE: Consider Declaration of Surplus Equipment

Background

Section 274.05, Florida Statutes, provides that Northern may offer property it designates as surplus property for donation to other governmental units as defined in §274.01 (1), Florida Statutes, or to a private non-profit agency as defined in §273.01 (3), Florida Statutes. Alternatively, under Section 274.06, Florida Statutes, the property may be disposed of for value to an individual, or alternately if the property is without commercial value, it may be donated, destroyed, or abandoned. The Operations Department is not using the gas-powered chemical sprayer as much as they had in the past and would like to offer it for sale while it still has potential value to bidders. The chemical sprayer will be offered for sale and sold to the highest bidder.

Fiscal Impact

Funds received will be used to offset the General Fund maintenance budget in the future.

Recommendation

Northern Staff recommends the Board declare the gas-powered chemical sprayer as surplus and approve the sale of the equipment.



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EXECUTIVE SUMMARY

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

DATE: October 25, 2023

FROM: Katie Roundtree, Director of Finance and Administration

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

RE: Consider Audit Agreement and Engagement Letter – Marcum, LLP

Background

On August 23, 2023, the Board selected Marcum, LLP for the provision of Annual Financial Audit Services after advertising for a Request for Proposals. The Board authorized Staff and General Counsel to negotiate the details of the contract.

Staff and General Counsel worked with Marcum to draft a mutually acceptable Agreement for the Provision of Audit Services and Engagement Letter for the fiscal years ending September 30, 2023 through September 30, 2027.

Fiscal Impact

Marcum's bid maintained their current pricing of \$85,000 for the first two years. Year three and four will be \$86,000 per year and year five will be \$87,000, for a total of \$429,000 for five years.

Recommendation

Northern Staff and General Counsel recommend approval of the Agreement for the Provision of Audit Services and Engagement Letter with Marcum, LLP.

AGREEMENT
BETWEEN
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
and
MARCUM LLP
PROVIDING FOR
AN AUDIT OF THE DISTRICT'S
FINANCIAL STATEMENTS

This agreement (the "Agreement") shall be effective as of the ____ day of _____, 2023 (the "Effective Date") and is entered into by and between the Northern Palm Beach County Improvement District, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418 (hereinafter referred to as "District") and Marcum LLP, Certified Public Accountants doing business or authorized to do business in the State of Florida (hereinafter referred to as "Auditor").

ARTICLE 1. AUDIT PERIOD AND TERM

- 1.1 Audit Period - The initial term of this Agreement shall commence as of its Effective Date and continue through the Auditor's completion and delivery of its audit of the District's financial statements for the District's fiscal year ending September 30, 2023. At the District's sole discretion, annual extensions of this Agreement may be given for up to four additional audit periods ending as of the District's fiscal year of September 30, 2027, for a maximum total of five (5) District fiscal year audits.

ARTICLE 2. SCOPE OF THE AUDIT

- 2.1 The Auditor will conduct a financial and compliance audit of the District 's financial statements of it's activities, each major fund, and the aggregate remaining fund information, which collectively comprise the District's basic financial statements for fiscal year ending September 30, 2023 and for each annual extension thereafter through September 30, 2027.
- 2.2 The financial statements will include the following information that will be subjected to the auditing procedures applied in the audit of the financial statements:
1. Combining and individual fund statements and schedules (supplementary information)
- 2.3 The basic financial statements will also include the following information that will not be subject to the auditing procedures applied in the audit of the basic financial statements:
1. Management's discussion and analysis
 2. Required supplementary information

ARTICLE 3. AUDIT OBJECTIVES

- 3.1 The objective of each audit is the expression by the Auditor of a written opinion as to whether the District's basic financial statements are fairly presented, in all material respects, in conformity with United States generally accepted accounting principles and to report on the fairness of the additional information when considered in relation to the general purpose financial statements taken as a whole. The objective also includes the auditors considerations of the Districts internal control over financial reporting (internal control) as a basis for designing audit procedures and reporting on compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.
- 3.2 The report on internal control and compliance will include a statement that the report is intended for the information and use of the District's Board of Supervisors, management, and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specified entities.
- 3.3 The audit will be conducted in accordance with United States generally accepted auditing standards and the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Florida Auditor General, F.A.C., Chapter 10.550, and will include tests of the accounting records of District and other procedures as the Auditor considers necessary to enable them to express such an opinion. If the opinion of the Auditor on the basic financial statements is other than unmodified, it will fully discuss the reasons with the District in advance of its issuance of the audit report. If, for any reason, the Auditor is unable to complete the audit or are unable to form or have not formed an opinion, it may decline to express an opinion or to issue a report but, in such event, it shall refund to the District any fees previously paid to it for such audit unless the inability to complete the audit is as a direct result of substantive and material acts or omissions of the District.

ARTICLE 4. DISTRICT MANAGEMENT RESPONSIBILITIES

- 4.1 District Management is responsible for establishing and maintaining internal control and for compliance with laws, regulations, contracts, and agreements. In fulfilling this responsibility, estimates and judgments by Management are required to assess the expected benefits and related costs of the controls. The objectives of internal control are to provide Management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with Management's authorizations and recorded properly to permit the preparation of basic financial statements in accordance with generally accepted accounting principles.
- 4.2 Management is responsible for making all financial records and related information available to the Auditor. The District understands that it will provide the Auditor with such information required for its audit and that the District is responsible for the accuracy and completeness of that information. The Auditor will advise District about appropriate accounting principles and their application and will assist in the preparation of the District's financial statements, but the responsibility for the financial statements remains with the District. As part of its engagement, Auditor may propose standard, adjusting, or correcting journal entries to the District's financial statements. The District is responsible for re-

viewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements. That responsibility includes the establishment and maintenance of adequate records and effective internal control over financial reporting and compliance, the selection and application of accounting principles, and the safeguarding of assets. Management is responsible for adjusting the financial statements to correct material misstatements and for confirming to the Auditor in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

- 4.3 The District is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing the Auditor about all known or suspected fraud affecting the District involving (a) Management, (b) employees who have significant roles in internal control, and (c) others where the fraud could have a material effect on the financial statements. The District is also responsible for informing the Auditor of the District's knowledge of any allegations of fraud or suspected fraud affecting it, received in communications from employees, former employees, regulators, or others. In addition, the District is responsible for identifying and ensuring that it complies with applicable laws and regulations.
- 4.4 With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on the District's internet website, Management understands that electronic sites are a means to distribute information and, therefore, the Auditor is not required to read the information contained in these sites or to consider consistency of other information in the electronic site with the original document.

ARTICLE 5. AUDIT PROCEDURES – GENERAL

- 5.1 The audit shall include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, the audit will involve judgment about the number of transactions to be examined and the areas to be tested. The Auditor will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because an audit is designed to provide reasonable, but not absolute assurance and because the Auditor will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by the Auditor. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, the Auditor will inform the District of any material errors that come to its attention, and will inform the District of any fraudulent financial reporting or misappropriation of assets that comes to its attention. The Auditor will also inform the District of any violations of laws or governmental regulations that come to its attention, unless clearly inconsequential. The Auditor's responsibility is limited to the period covered by the audit and does not extend to matters that might arise during any later periods for which it is not engaged as Auditor.
- 5.2 The procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by corre-

spondence with selected individuals, creditors, and financial institutions. The Auditor will request written representations from the District's attorneys as part of the engagement, and they may bill the District for responding to this inquiry. At the conclusion of the audit, the Auditor will also require certain written representations from the District about the financial statements and related matters.

- 5.3 Identifying and ensuring that the District complies with laws, regulations, contracts, and agreements is the responsibility of Management. As part of obtaining reasonable assurance about whether the general-purpose financial statements are free of material misstatement, the Auditor will perform tests of the District's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of the audit will not be to provide an opinion on overall compliance, and they will not express such an opinion.

ARTICLE 6. AUDIT PROCEDURES – INTERNAL CONTROLS

- 6.1 In planning and performing the audit, the Auditor will consider the internal control sufficient to plan the audit in order to determine the nature, timing, and extent of the auditing procedures for the purpose of expressing its opinion on the District's basic financial statements.
- 6.2 The Auditor will obtain an understanding of the design of the relevant controls and whether they have been placed in operation, and they will assess control risk. Tests of controls may be performed to test the effectiveness of certain controls that the Auditor consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. The tests, if performed, at the sole discretion of the Auditor, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed.
- 6.3 An audit is not designed to provide assurance on internal control or to identify reportable conditions. However, the Auditor will promptly inform the District's Management and the Audit Committee of any matters involving internal control and its operation that the Auditor considers to be reportable conditions under standards established by the American Institute of Certified Public Accountants, after which the reportable condition shall be noted in the written audit report and explained to the Board of Supervisors at the time of the Auditor's oral presentation of its report. Reportable conditions involve matters coming to the Auditor's attention relating to significant deficiencies in the design or operation of an internal control that, in the Auditor's reasonable judgment, could adversely affect the District's ability to record, process, summarize, and report financial data consistent with the assertions of Management in the District's financial statements.

ARTICLE 7. COMPLETION OF WORK

- 7.1 Resolution of Audit Comments - At the conclusion of the audit field work, the Auditor shall make a reasonable effort to discuss with the District's Executive Director or his designee all of the proposed comments which may appear in the audit report. If the District Executive Director or his designee is not available to discuss the Auditor's comments, their discussion is presumed when a draft of the proposed comments is delivered in writing to their office. The District Executive Director shall respond to the proposed com-

ments no later than two (2) weeks following receipt. Failure to respond shall be deemed acceptance of the draft comments so submitted.

- 7.2 Management's written statement of explanation or rebuttal concerning the Auditor's comments, including corrective action to be taken, shall be delivered to the Board of Supervisors of the District and the Auditor General within twenty (20) days of the delivery of the financial audit report.
- 7.3 Oral Presentation by Auditor - No later than thirty (30) days after delivery of the audit report, the Auditor shall attend a public meeting with the Board of Supervisors to discuss any recommendations of operational improvements arising out of the conduct of the audit.

ARTICLE 8. WORKING PAPERS

- 8.1 Retention of Working Papers - For a period of six (6) years after completion of any work provided for herein, the Auditor shall make its working papers, records and other evidence and documents relating to such work available for inspection and provision to the District and its successor auditors. Typically copies shall be provided electronically, so there will be no fees or charges imposed by the Auditor for its provision of such work papers or records to any successor District auditor or the District but if photocopying is required, the photocopying shall be done at a rate of no more than \$0.15 per single sided copy. Unless statutorily or judicially determined as exempt from inspection or copying, any records determined to be public records under Florida law shall be made available to the District, its successor auditors, and the general public at no additional charge except as permitted by Chapter 119, Florida Statutes.

ARTICLE 9. EXTRA WORK OR ADDITIONAL SERVICES

- 9.1 Extra Work - The Auditor shall perform such additional auditing or other professional services as may be requested.
- 9.2 Compensation for Extra Work - Compensation to the Auditor for extra auditing services shall be based upon the hourly rates as established by the Auditor and approved by the District in advance and in writing. For the fiscal year audit ending September 30, 2023 these rates are not to exceed the following:

Partner/ QC Partner	\$395 per hour
Audit Director	\$295 per hour
Senior Manager/Manager	\$245 per hour
Supervisor/Senior	\$195 per hour
Staff	\$125 per hour

The Auditor will provide the District with a schedule of the hourly rates to be in effect for each ensuing fiscal year by June 1 of the year to be audited.

ARTICLE 10. COMPENSATION

- 10.1 The hourly fees for the Auditor's regular audit report services shall also be as set forth in Article 9 and invoiced based on actual time spent up to an agreed maximum annual audit fee amount. The maximum annual audit fee will be as agreed upon by the District and re-

flected in the Auditor's annual engagement letter. Invoices for the Auditor's fees will be submitted each month as the audit work progresses, and are payable within thirty (30) days following their delivery to the District provided such delivery occurs within the first ten (10) days of a month, otherwise within sixty (60) days of such delivery.

- 10.2 The Auditor's maximum annual audit fee is based, in part, on anticipated cooperation from the District's Management and personnel, plus the assumption that unexpected material adverse or untoward circumstances will not be encountered during the audit. If significant additional time is necessary, the Auditor will discuss it with the District and determine what the fee modifications, if any, will be before the Auditor incurs any such additional fees. Furthermore, should there be significant reduction in the number of funds to be audited after an annual maximum audit fee has been agreed upon, the District reserves the right to negotiate lower fees with the Auditor based on these changes.
- 10.3 Payment Terms - The District agrees to promptly process each monthly invoice received from Auditor, and shall exercise its best effort to remit payment within thirty (30) days of receipt of the Auditor's monthly invoice.
- 10.4 Disputes – If any portion of the hourly charges submitted for payment are disputed by the District, the District shall pay the undisputed portion of an invoice pursuant to the above agreed upon payment procedures.

ARTICLE 11. TERMINATION

- 11.1 Termination of Services - This Agreement may be terminated with or without cause upon thirty (30) days advance written notice by the District or thirty (30) days advance written notice by the Auditor during the initial term of this Agreement or any extensions thereof. Auditor shall be compensated through the date of termination based on the hours incurred at the Auditor's hourly billing rates stated in paragraph 9.2.
- 11.2 Waiver-Subject to and in consideration of the District's compensatory obligations set forth in above Article 10, the Auditor hereby waives any and all rights, remedies, claims or causes of action, including but not limited to those for injunctive relief, and/or direct or indirect, economic, compensatory or punitive damages that might accrue to the Auditor as a result of this Agreement being terminated at any time by the District following its provision of notice of termination pursuant to this Article.

ARTICLE 12. ASSIGNMENT

- 12.1 Assignment of Work – Moises D. Ariza will be the partner in charge of the Auditor's engagement team. Any changes in this relationship must be expressly approved by the District in advance and in writing. This Agreement, or any interest herein, shall not be assigned, transferred or otherwise encumbered, under any circumstances by the Auditor. However, the Agreement shall run to the District and to any of its successors.

ARTICLE 13. CONVICTED VENDOR LIST

- 13.1 A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a Bid on a Contract to provide any goods or services to a public entity, may not submit a Bid on a Contract with a public entity for the construction or repair of a public building or public work, may not be awarded or perform

Work as a Contractor, Supplier, Subcontractor, or Consultant under a Contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, Florida Statutes, for Category Two for a period of 36 months from the date of being placed on the convicted vendor list.

ARTICLE 14. PUBLIC RECORDS

14.1 If acting on behalf of the Owner as provided under §119.011(2), Florida Statutes, the Contractor shall comply with the applicable provisions of §119.0701, Florida Statutes (Public Records). Specifically, Auditor shall:

1. Keep and maintain Public Records required by the District to perform the services provided for in this Agreement.
2. Upon request from the District's Custodian of Public Records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law.
3. Ensure that Public Records that are exempt or confidential and exempt from Public Records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the Auditor does not transfer the records to the District.
4. Upon completion of the contract, transfer, at no cost, to the District all Public Records in possession of the Auditor or keep and maintain Public Records required by the District to perform the service. If the Auditor transfers all Public Records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate Public Records that are exempt or confidential and exempt from Public Records disclosure requirements. If the Auditor keeps and maintains Public Records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining Public Records. All records stored electronically must be provided to the District, upon request from the District's custodian of Public Records, in a format that is compatible with the District's information technology system.
5. Promptly notify the District upon receipt of a Public Records request.
6. Failure by the Auditor to retain and provide Public Records as required by law may result in termination of this Agreement by District.
7. **If the Contractor has questions regarding the application of Chapter 119, Florida Statutes, to the Contractor 's duty to provide Public Records relating to this contract, contact the Custodian of Public Records at (561-624-7830, Office@NPBCID.org and 359 Hiatt Drive, Palm Beach Gardens, Fl. 33418.)**

ARTICLE 15. INSPECTOR GENERAL

15.1 Auditor understands that pursuant to Section 20.055 (5), Florida Statutes, state officers, employees, agencies, special districts, boards, commissions, contractors, and subcontractors must cooperate with Inspector General(s) of the State of Florida in any investigation, audit, inspection, review, or hearing and agrees to comply accordingly.

ARTICLE 16. E-VERIFY

16.1 Auditor has registered with E-Verify pursuant to Section 448.095, Florida Statutes.

ARTICLE 17. EXECUTION

17.1 This document shall be executed in two (2) counterpart originals, each of which shall be deemed one and the same instrument.

ARTICLE 18. EFFECTIVE DATE

18.1 The Effective Date of this Agreement shall be the date when it has been executed by both Parties.

IN WITNESS WHEREOF, the Parties have made and executed this Agreement as of the day and year hereinafter set forth.

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

ATTEST:

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

By: _____
Assistant Secretary

By: _____
PRINT: _____
TITLE: _____

[Balance of page was intentionally left blank]

Executed by the Auditor as of this 2nd day of October, 2023.

Marcum LLP

By:  _____

PRINT: Moises D. Ariza

TITLE: Partner



October 2, 2023

Board of Supervisors
Budget, Banking and Audit Committee
c/o Mr. Danvers Beatty, Executive Director
Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, Florida 33418

Re: Engagement of Marcum LLP under an Audit Services Agreement between Northern Palm Beach County Improvement District and Marcum LLP

We are pleased to confirm our understanding of the services Marcum LLP (herein referred to as “Marcum,” the “Firm,” “we,” “us” or “our”) is to provide Northern Palm Beach County Improvement District (the “District”) for the District’s fiscal year ending September 30, 2023, and potentially following fiscal years ending September 30, 2027, as long as the associated Audit Services Agreement (the “Agreement”) is extended.

We will audit the financial statements of the District’s governmental activities, each major fund, and the aggregate remaining fund information of Northern Palm Beach County Improvement District as of and for its current fiscal year ending September 30, 2023 and potentially through its following fiscal years ending September 30, 2027, and related notes to the financial statements, which collectively comprise the District’s basic financial statements.

Accounting principles generally accepted in the United States of America require that management’s discussion and analysis (MD&A) and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management’s responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management’s Discussion and Analysis
2. Budgetary Comparison Schedule(s), as applicable

Supplementary information other than RSI will accompany the District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole, namely:

1. Combining Nonmajor Fund Financial Statements and Other Supplementary Financial Data and Schedules

Also, the document you submit to us will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the basic financial statements, namely:

1. Introductory Section to which we will not provide an opinion or any assurance.

Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent financial reporting, misappropriation of assets, detected abuse, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse. In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the annual fiscal year time period covered by our audit and does not extend to any other time periods.

We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to the governing body of the District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of our audit and, therefore, no such opinion will be expressed.

Upon completion of our audit, we will also issue a written report on internal control over financial reporting, compliance and other matters based on our audit of financial statements performed in accordance with *Government Auditing Standards*.

Our responsibility as auditors is limited to the annual fiscal year period covered by our audit and does not extend to any other periods or any losses that might be incurred during any later time periods for which we are not engaged as auditors.

We have identified the following significant risks of material misstatement as part of our audit planning, and we would be happy to discuss these with you during the course of our audit:

1. Management override of internal controls
2. Improper revenue recognition

Management's Responsibilities

Our annual fiscal year audit(s) will be conducted on the basis that management and those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP");
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, including the disclosures, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence;
 - d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditors' report.
- 4) For including the auditors' report in any document containing financial statements that indicates that such financial statements have been audited by us;
- 5) For identifying and ensuring that the District complies with the laws and regulations applicable to its activities;
- 6) For preparing written representation requests from the District's attorneys as part of the engagement, and they may bill you for responding to these inquiries.
- 7) For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- 8) For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials;
- 9) For informing us of their knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, regulators or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations. We strongly urge you to obtain insurance protection for such risks;

10) For the accuracy and completeness of all information provided; and

11) For taking reasonable measures to safeguard protected personally identifiable and other sensitive information.

At the conclusion of our audit, we will request certain written representations from you that, among other things, will confirm management's responsibility for the preparation of the financial statements in accordance with GAAP, attesting to the completeness and truthfulness of representations and disclosures made to us during the course of our work, the completeness and availability of all minutes of the Board of Supervisors and committee meetings, and, to the best of your knowledge and belief, the absence of irregularities involving management or those employees who have significant roles in the District's internal control structure. Management is also responsible for adjusting the financial statements to correct misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the audited financial statements are immaterial, both individually and in the aggregate, to the financial statements as a whole. Any assistance provided by us in preparing the financial statements, adjusting entries or disclosures does not decrease management's responsibility to assure that the result is not misleading. Further, you are responsible for designating a qualified management-level individual to be responsible and accountable for overseeing any such services. The management representation letter must be signed and returned to us before we will release our auditors' report.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. If you are missing any documents or workpapers from our prior years' engagements (if applicable), it is your responsibility to inform us. By signing this Engagement Letter, you affirm that to your knowledge you have all the data and records required to make your books and records complete.

Communication with Those Charged with Governance

As part of our engagement, we are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process as well as other matters we believe should be communicated to those charged with governance. GAAS does not require the auditor to design procedures for the purpose of identifying other matters to communicate with those charged with governance. Such matters include, but are not limited to: (1) the initial selection of and changes in significant accounting policies and their application; (2) the process used by management in formulating particularly sensitive accounting estimates and the basis for our conclusions regarding the reasonableness of those estimates; (3) all passed audit adjustments; (4) any disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the financial statements or our report; (5) our views about matters that were the subject of management's consultation with other accountants about auditing and accounting matters; (6) major issues that were discussed with management in connection with the retention of our services, including, among other matters, any discussions regarding the application of accounting principles and auditing standards; (7) serious difficulties that we encountered in dealing with management related to the performance of the audit and (8) matters relating to our independence as the District's auditors.

Auditors' Report and Reproduction

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to those charged with governance. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s) to our auditors' report. If for any reason, we are unable to complete the audit or we are unable to form or have not formed an opinion, we may decline to express an opinion or decline to issue a report as a result of the engagement. If, in our professional judgment, the circumstances require us to do so, we may resign from the engagement prior to completion.

If you intend to publish or otherwise reproduce the financial statements and/or make reference to our Firm, you agree that the District's management will provide us with a draft for our review and approval before disclosure, inclusion or incorporation by reference of any of our reports or the reference to Marcum before such document or information is published, printed or distributed. You also agree to provide us with such final reproduced material for our approval before it is distributed. In addition, to avoid unnecessary delay or misunderstanding, you agree to provide us timely notice of your intention to issue any such document.

With regard to the electronic dissemination of the District's financial statements, including financial statements published electronically on the District's website, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

If the District elects to issue public debt and not have us associated with the proposed offering, we agree that our association with the proposed offering is not necessary provided the District agrees to clearly indicate that we are not associated with the contents of any such official statement or memorandum. The District agrees that the following disclosure will be prominently displayed in any such official statement or memorandum:

“Marcum LLP has not been engaged to perform, and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Marcum LLP, also has not performed any procedures relating to this official statement.”

Assistance By Your Personnel

We will ask that your personnel, to the extent possible, prepare required schedules and analyses, and make selected invoices and other required documents available to our staff. This assistance by your personnel will serve to facilitate the progress of our work and minimize our time requirements.

You acknowledge that the District's confidential information may be transmitted to us through an information portal or delivery system established by us or on our behalf. You shall notify us in writing of your employees, representatives, or other agents to be provided access to such portal or system; and upon the termination of such status, you shall promptly notify us in writing. You acknowledge that you are responsible for authorized actions of your current and former employees, representatives, or other agents in connection with the transmission of your information to us. During the course of the engagement, we may communicate with you or your personnel via fax or email, and you understand that communication in those mediums involves a risk of misdirected or intercepted communications.

Background Checks

As a matter of our Firm policy, we may perform background checks on potential clients and/or on existing clients, on an as-determined basis. The terms and conditions of this engagement are expressly contingent upon the satisfactory completion of our investigatory procedures and we reserve the right to promptly withdraw, in writing concurrently delivered to you that specifies the reason of such withdrawal, from any relationship should information which we deem to be materially adverse come to our attention. The results of all background checks and other investigatory procedures are submitted to, and reviewed by, our Firm's Client Acceptance Committee.

Independence

Our professional standards require that a firm and its members maintain independence throughout the duration of the professional relationship with a client. Marcum will periodically re-evaluate the Firm's independence as part of our customary client continuance process or more frequently, should circumstances arise that may require us to investigate whether Marcum's independence may have been impaired. You agree to advise us of any matters or changes in circumstances that could affect our independence or give rise to conflicts including. Also, in order to preserve the integrity of our relationship, no offer of employment shall be discussed with any Marcum professionals assigned

to the audit, including within the one-year period prior to the commencement of the year-end audit, and through the date of issuance of our audit report. Pursuant to professional standards, should such an offer of employment be made, or employment commences during the indicated time period, we will consider this an indication that our independence has been compromised. As such, we may be required to recall our auditors' report due to our lack of independence. If additional work is required to satisfy independence requirements for completion of our report as a result of such an event, such additional work will be billed at our standard hourly rates.

Confidentiality/Access to Working Papers

"Confidential Information" means non-public information that a party marks as "confidential" or "proprietary" or that otherwise should be understood by a reasonable person to be confidential in nature. Confidential Information does not include any information which (i) is rightfully known to a recipient prior to its disclosure; (ii) is released to any other person or entity (including

governmental agencies) without restriction; (iii) is independently developed by recipient without use of or reliance on Confidential Information; or (iv) is or later becomes publicly available without violation of this Engagement Letter or may be lawfully obtained by recipient from a non-party. Each party will protect the confidentiality of Confidential Information that it accesses or receives, except that a party may disclose Confidential Information to the extent required by applicable law, statute, rule, regulation, judicial or administrative process or professional standards or litigation pertaining hereto. If disclosure of Confidential Information is required by law, statute, rule or regulation judicial or administrative process (including any subpoena or other similar form of process), or by professional standards, then the party required to make that disclosure shall (other than in connection with routine supervisory examinations by regulatory or authorities with jurisdiction or professional standards or reviews, and without breaching any legal or regulatory requirement) provide the other party with prior prompt written notice thereof and if practicable under the circumstances, allow the disclosing party to seek a restraining order or other appropriate relief at disclosing party's sole cost and expense. In addition, the District acknowledges and agrees that Marcum may disclose Confidential Information to respond to its professional obligations provided such disclosure is not statutorily or judicially prohibited. You authorize Marcum to participate in discussions with and to disclose your information to your agents, representatives, administrators or professional advisors (including accountants, attorneys, financial and other professional advisors), their respective officers, directors or employees, and other parties as you may direct.

Notwithstanding any other provision of this Engagement Letter, Marcum and the Marcum Affiliates (defined below) may use Confidential Information received hereunder, including tax return information, to develop, enhance, modify and improve technologies, tools, methodologies, services and offerings, and/or for development or performance of data analysis or other insight generation. Information developed in connection with these purposes may be used or disclosed to you or current or prospective clients to provide them services or offerings. Marcum and the Marcum Affiliates will not use or disclose Confidential Information in a way that would permit you or any other person or entity entitled to protection under such Confidential Information designation as a result of such to be identified by third parties without your and their express written consent. With respect to tax return information, you may request in writing a more limited use and disclosure than the foregoing. The foregoing consents are valid until further notice by you.

The working papers prepared by us in conjunction with our engagement are the property of Marcum and constitute confidential information. These working papers will be retained by us in accordance with applicable laws and with our Firm's policies and procedures.

However, we may be required, by law or regulation, to make certain working papers available to regulatory authorities for their review, and upon receipt of such a request and following reasonable advance notice to you if legally permitted, we may be required to provide such authorities with photocopies of selected working papers.

The Firm is required to undergo a "Peer Review" every three years. During the course of a Peer Review engagement, selected working papers and financial reports but excluding Confidential Information, on a sample basis, will be inspected by an outside party conducting such Peer Review on a confidential basis. Consequently, the accounting and/or auditing work we performed for you

may be selected. Your signing this letter represents your acknowledgement and permission to allow such access should your audit be selected for review.

As a result of our prior or future services to you, we may be legally required to provide information or documents to you or a third party in connection with a legal or administrative proceeding (including a grand jury investigation) to which we are not a party or person of interest. If this occurs, we shall be entitled to reasonable compensation for our time and reimbursement for our reasonable out-of-pocket expenditures (including legal fees) in complying with such request or demand. This is not intended, however, to relieve us of our duty to observe the confidentiality requirements of our profession. Provided, however, if such provision of information or documentation is as a result of negligent acts or omissions of the Firm, such compensation and costs will not be charged to you.

Third-Party Service Providers

Marcum may use the services of its affiliates, subsidiaries, Marcum related parties and/or third parties, including contractors, and cloud-based service providers, in each case within or outside of the United States (each, an "Affiliate") in connection with the provision of services and/or for internal, administrative and/or regulatory compliance purposes. You agree that Marcum may provide confidential and other information Marcum receives in connection with this engagement

to Affiliates for such purposes. Marcum maintains internal policies, procedures and safeguards to protect the confidentiality of your information and Marcum will remain responsible to you for the protection of such information and services performed by such Affiliates as provided herein.

Dispute Resolution Procedure, Waiver of Jury Trial and Jurisdiction and Venue for Any and All Disputes Under This Engagement Letter and Governing Law

AS A MATERIAL INDUCEMENT FOR US TO ACCEPT THIS ENGAGEMENT AND/OR RENDER THE SERVICES TO THE DISTRICT IN ACCORDANCE WITH THE PROVISIONS OF THIS ENGAGEMENT LETTER:

The Firm and the District each hereby knowingly, voluntarily and intentionally waive any right either may have to a trial by jury with respect to any litigation based hereon, or arising out of, under or in connection with this Engagement Letter and/or the services provided hereunder, or any course of conduct, course of dealing, statements (whether verbal or written) or actions of either party. The Firm and the District each expressly agree and acknowledge that the Fifteenth Judicial Circuit Court in and for Palm Beach, County Florida, and the United States District Court for the Southern District of Florida, shall each have exclusive and sole jurisdiction and venue for any respective state or federal actions arising from, relating to or in connection with this Engagement Letter, or any course of conduct, course of dealing, statement or actions of either party.

The terms and provisions of this Engagement Letter, any course of conduct, course of dealing and/or action of the Firm and/or the District and our relationship with the District shall be governed by the laws of the State of Florida to the extent said laws are not inconsistent with the

Federal Securities Laws and Rules, Regulations and Standards thereunder. If there should be a conflict between this Engagement Letter and the Audit Services Agreement, the provisions of the Audit Services Agreement shall prevail. In any litigation brought by either the Firm or the District as to the other, the prevailing party shall be entitled to an award of its reasonable attorneys' fees and costs incurred, including through all appeals.

We acknowledge your right to terminate our services at any time following delivery to us of written notification of such termination, and you acknowledge our right to resign at any time where in our judgment, our independence has been impaired as set forth above or we can no longer rely on the integrity of management, following delivery to you of written notification of such resignation, subject in either case to our right to payment for all direct and indirect charges, including reasonable out-of-pocket expenses incurred through the date of termination or resignation or thereafter as circumstances and this engagement may require, plus applicable statutory interest, costs and fees, including legal fees unless termination is as a result of negligent acts or omissions of the Firm.

LIMITATION OF LIABILITY

We both agree that our respective liability arising from or relating to the Firm's provision of authorized services hereunder shall not exceed the total amount to be paid by the District for the then authorized services described herein. This shall be each of our exclusive remedies.

No action, regardless of form, arising out of the services under this engagement may be brought by either the Firm or District more than one calendar year after the date the last authorized services subject to this engagement letter are provided by the Firm.

Subject to and without waiver of the provisions of Section 768.28, Florida Statutes, the District hereby indemnifies Marcum and its partners, principals, and employees, and holds them harmless from all claims, liabilities, losses and costs arising in tort and where there has been a known and intentional misrepresentation by a member of the District's management that was relied upon by the Firm, regardless of whether such person was acting in the District's interest. This indemnification will survive completion or termination of this engagement.

Unless otherwise prohibited or limited by applicable law, rule, regulation or professional standards or guidelines, and except to the extent directly or indirectly arising from or relating to: (i) the Districts' acts or omissions, or (ii) the Districts' fraud, negligence, gross negligence or intentional misconduct, Marcum will indemnify the District, including its officers and employees, from claims, liabilities, losses and reasonable costs arising in circumstances where there has been a known and intentional material misrepresentation by Marcum.

Non-Attest/Non-Audit Services

We will not assume management responsibilities on behalf of the District. However, we will provide advice and recommendations to assist management of the District in performing its responsibilities.

The District's management is responsible for (a) making all management decisions and performing all management functions regarding operation of the District; (b) assigning a competent individual to oversee any District requested non-attest services provided by the Firm; (c) evaluating the adequacy of the requested services performed by the Firm; (d) evaluating and accepting responsibility for the results of the requested services performed by the Firm and (e) establishing and maintaining internal controls, including the monitoring of ongoing activities. We are prohibited by professional standards from preparing source documents and authorizing or approving transactions. Accordingly, District management must determine and approve all transactions including appropriate account classifications. As part of our engagement, we may propose standard, adjusting or correcting journal entries to the financial statements. You are responsible for reviewing

The journal entries and understanding the nature of any of our proposed entries and the impact they have on the financial statements.

The services cannot be relied on to detect errors, fraud or illegal acts that may exist. However, we will inform you of any material errors, fraud or illegal acts that come to our attention, unless they are clearly inconsequential. In addition, we have no responsibility to identify and communicate significant deficiencies or material weaknesses in the District's internal control as part of a non-attest/non-audit service engagement.

We will always be available to meet with you and/or other executives at various times throughout the year to discuss current business, operational, accounting and auditing matters affecting the District. Whenever you feel such meetings are desirable, please let us know; we are prepared to provide services to assist you in any of these areas. We will also be pleased, at your request, to attend meetings of the District's Board of Supervisors.

We will perform, in accordance with Chapter 10.550, Rules of the Auditor General of the State of Florida, an attestation examination pursuant to AICPA *Professional Standards*, promulgated by the American Institute of Certified Public Accountants regarding the compliance of the District with Section 218.415, Florida Statutes, Local Government Investment Policies. There is no additional fee or cost for this service.

If the District is required to undergo a single audit in accordance the Single Audit Act Amendments of 1996 and the provisions of the Uniform Guidance, during any year of this contract, we will discuss with you the additional fees which will be dependent on the number of programs determined to be a major program based on the determination required by the Uniform Guidance. Also, a new engagement letter will have to be provided that meets the requirements of the Federal Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

If the District is required to undergo a single audit in accordance with the Florida Single Audit Act and Chapter 10.650, Rules of the Auditor General of the State of Florida, during any year subject to this Engagement Letter, we will discuss with you the additional fees which will be dependent on the number of programs determined to be a major program based on the determination required by the Florida Single Audit Act. Also, a new engagement letter will have to be provided that meets the requirements of the Florida Single Audit Act. During the course of this engagement, Marcum may offer certain value-added resources to the District, including without limitation, local and national educational webinars and events, subscription to Marcum thought leadership publications such as industry and SEC insights newsletters, industry surveys and trends analysis, and academic reports into the prevailing CEO economic outlook. The use, receipt of, and payment for (where applicable)

these resources will be subject to the mutual agreement of Marcum and the District. The District will confirm that the use and receipt of these resources, as applicable, is approved by the District's Board.

Timeline

Marcum's engagement ends on the earlier of termination (including without limitation, our resignation or declining to issue a report or other work product) or Marcum's delivery of its report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Fees

Our fee will be based on the District's authorization of services to be provided hereunder, the timeliness and completeness of the information and documentation provided to us, firm technology, firm processes, and time required of personnel at our discounted hourly rates. Our standard hourly rates vary according to the level of the personnel assigned to your audit.

Our invoices for these fees will be rendered as the work progresses, and are due and payable pursuant to Florida's Prompt Payment Act.

As a result of our planning process, we believe that the above-described professional services can be completed for an estimated fee as follows:

FY 2023	\$85,000
FY 2024	\$85,000
FY 2025	\$86,000
FY 2026	\$86,000
FY 2027	\$87,000

The estimate may be significantly affected and additional fees may be necessary. Additional services approved by the District and provided beyond the described scope of services will be billed separately.

Agreement

This letter and the Audit Services Agreement comprise the complete and exclusive statement of the agreement and understandings between the parties, superseding all proposals oral or written and all other communications between the parties. If it is determined that any provision of this letter or the Audit Services Agreement are unenforceable, all other provisions shall remain in full force and effect. The District may not assign or transfer this letter and/or the Audit Services Agreement, or any rights, licenses, obligations, claims or proceeds from claims arising out of or in any way relating to this letter and the Audit Services Agreement, any Services provided hereunder, or any fees for Marcum services to anyone, by operation of law or otherwise without Marcum's prior written consent and any assignment without consent shall be void and invalid. Marcum may assign this letter and the Audit Services Agreement, including all the rights and benefits thereunder, to any qualified affiliate, acquirer of or successor to its business, or a qualified purchaser of all or substantially all of its assets, stock or interests or in the event of a reorganization or restructuring, and by your signature hereto, you consent to such assignment and the transfer of your files and information provided you receive 30 day advance written notice of such and the new entity agrees in writing to be bound by the terms and provisions of this letter and Audit Services Agreement.

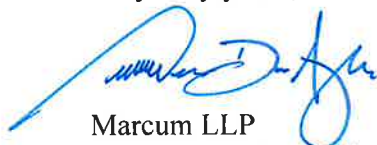
It is hereby understood and agreed that this engagement is being undertaken solely for the benefit of the District and that no other person or entity shall be authorized to enforce the terms of this engagement. The undersigned represent and warrant that they have the requisite authority to enter into and perform their respective duties and obligations set forth in this Engagement Letter and the Audit Services Agreement.

If you agree with the terms of our engagement, as described in this letter, please sign this PDF version of the Engagement Letter and return it to us by email and we will send you a fully executed copy.

Moises D. Ariza, CPA is the Engagement Partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know.

Very truly yours,



Marcum LLP
Moises D. Ariza, CPA, CGMA
Partner

ACCEPTED

This letter and the Audit Services Agreement correctly set forth the understandings and agreements contained therein of Northern Palm Beach County Improvement District.

Officer's signature: _____

Print name: _____

Title: _____

Date signed: _____

APPENDIX A

Northern Palm Beach County Improvement District Circumstances Affecting Timing and Fee Estimate

The estimated fee is based on certain assumptions. Circumstances may arise during the engagement that may significantly affect the targeted completion dates and our fee estimate. As a result, additional fees may be necessary. Such circumstances include but are not limited to the following:

1. Changes to the timing of the engagement at your request. Changes to the timing of the engagement usually require reassignment of personnel used by Marcum in the performance of services hereunder. However, because it is often difficult to reassign individuals to other engagements, Marcum may incur significant unanticipated costs.
2. All requested schedules are not (a) provided by the accounting personnel on the date requested, (b) completed in a format acceptable to Marcum (c) mathematically correct, or (d) in agreement with the appropriate underlying records (e.g., general ledger accounts). Marcum will provide the accounting personnel with a separate listing of required schedules and deadlines.
3. Weaknesses in the internal control structure.
4. Significant new issues or unforeseen circumstances as follows:
 - a. New accounting issues that require an unusual amount of time to resolve.
 - b. Changes or transactions that occur prior to the issuance of our report.
 - c. Changes in the Organization's accounting personnel, their responsibilities, or their availability.
 - d. Changes in auditing requirements set by regulators.
5. Significant delays in the accounting personnel's assistance in the engagement or delays by them in reconciling variances as requested by Marcum. All invoices, contracts and other documents which we will identify for the Organization, are not located by the accounting personnel or made ready for our easy access.
6. A significant level of proposed audit adjustments is identified during our audit.
7. Changes in audit scope caused by events that are beyond our control.



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

EXECUTIVE SUMMARY

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

DATE: October 25, 2023

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

RE: Consider Adoption of Resolution No. 2023-05
First Amendment to the Public Comment Policy

Background

During the September 23, 2023 Board Meeting, a general discussion occurred under the Executive Director's Report regarding the proper protocol for public comment during Board meetings. It was determined that General Counsel should serve as Sergeant-at-Arms to ensure proper protocol for public comment is managed appropriately. The attached Resolution No. 2023-05 amends the existing Public Comment Policy and establishes District General Counsel as Sergeant-at-Arms.

Fiscal Impact

There are no fiscal impacts associated with this item.

Recommendation

Northern Staff and General Counsel recommend adoption of Resolution No. 2023-05.

RESOLUTION NO. 2023-05

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT ADOPTING A FIRST AMENDMENT TO ITS PUBLIC COMMENT POLICY AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT ("Northern") is an independent special district of the State of Florida operating in accordance with the provisions of Chapter 2000-467, Laws of Florida, as amended, and applicable provisions of Chapter 298, Florida Statutes, and

WHEREAS, On August 23, 2013, Northern's Board of Supervisors adopted a Public Comment Policy to address the provision of public comment on specified matters coming before the Board, and

WHEREAS, Northern's Board of Supervisors intends by this Resolution to amend its Public Comment Policy.

NOW, THEREFORE, be it resolved by the Board of Supervisors of the Northern Palm Beach County Improvement District as follows:

1. The Board finds that the adoption and implementation of the Amended Public Comment Policy set forth in attached Exhibit "A" is in the best interest of the District and the Public, including the District's residents and landowners.
2. The Board hereby adopts the Amended Public Comment Policy contained in attached Exhibit "A".
3. Any resolution in conflict herewith is hereby superseded by the terms and provisions of this Resolution.
4. This Resolution shall take immediately upon its adoption.

THIS RESOLUTION PASSED AND WAS ADOPTED this ____ day of _____, 2023.

[DISTRICT SEAL]

ATTEST:

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

By: _____
Assistant Secretary

By: _____
Print: _____
Title: _____

EXHIBIT 'A'

AMENDED PUBLIC COMMENT POLICY

Members of the Public shall be given an opportunity to speak at a Board Meeting on agenda or non-agenda matters in accordance with and pursuant to the following terms and conditions, namely:

(a) Agenda items - Right to Comment: Members of the Public shall be given a reasonable opportunity to be heard on each Board agenda item except as provided for below. Public comment shall be limited to three (3) minutes with the Chair having the option to allow a speaker additional time to speak of up to ten (10) minutes in total. This right of public comment does not apply to:

1. An official act that must be taken to deal with an emergency situation affecting the public health, welfare, or safety, if compliance with the requirements would cause an unreasonable delay in the ability of the Board to act;
2. An official act involving no more than a ministerial act, including, but not limited to, approval of minutes and ceremonial proclamations; or
3. A meeting that is exempt from §286.011, Florida Statutes.

(b) Non-Agenda items - Right to Comment: During a Board meeting, the Public will be provided a reasonable opportunity to speak on any non-agenda item for up to three (3) minutes, with the Chair having the option to allow a speaker additional time to speak of up to ten (10) minutes in total.

(c) Addressing the Board: Any person desiring to address the Board shall complete a "Comment Card" and present the Card to a Staff member in the District Board Meeting Room who will forward the Card to the Chair. Comment Cards are considered public documents and will be accepted until the Public Comment portion of the agenda for non-agenda items is reached or for agenda items, when the subject proposition or topic is discussed. Lack of response from the Board to a public comment does not constitute agreement or disagreement.

When more than five (5) persons not associated with a group or faction request permission to speak on the same proposition or topic during a single Board meeting, the Chair may allow all to speak or randomly select three (3) or more of such requesting persons, provided that those not chosen to speak at that meeting shall be allowed to do so before final action is taken on the subject proposition or topic.

When members of the same group or faction wish to provide comment on the same proposition or topic during a single Board meeting at which there are a large number of persons requesting to speak, the members shall submit up to three (3) representatives for presentation of their group or faction's comments. If the members of the same group or faction are unable to agree upon any one or more of their three (3) representatives, then as to such non-filled representative position(s), the Chair shall be entitled to randomly select from such group or faction the person(s) designated to speak on behalf of said group or faction.

No person shall be entitled to speak at two consecutive Board meetings on the same proposition or topic unless specifically authorized by a member of the Board.

(d) Manner of Addressing the Board — Time Limit: Each person addressing the Board shall step up to the microphone at the lectern, give his/her name and business or residential address in an audible tone of voice for the record. Unless further time is granted by the Chair, a speaker shall limit his/her presentation to three (3) minutes, with the Chair having the option to allow the speaker additional time of

up to ten (10) minutes in total. All comments shall be addressed to the Board as a body, and not to any individual member thereof. No person, other than members of the Board and the person having the floor, shall be permitted to enter into a discussion regarding the public comment unless first authorized by a member of the Board. When requested by a Board member, the Executive Director, General Counsel and Staff personnel may enter into a public comment discussion. The Executive Director and General Counsel may ask the Chair for permission to speak on a public comment.

(e) Dissemination of Written Information: Any member of the Public desiring to submit information to the Board during a meeting may do so only when they are recognized to speak and are at the lectern. Only information relevant to the proposition or topic will be received and due to time constraints, there shall be no expectation that the Board will read the information submitted during the Board meeting, rather the information will be received and filed and become part of the record. Early submission of information relevant to a proposition or topic appearing on an agenda for Board consideration is encouraged.

(f) Personal and Slanderous Remarks: Any person making angry, personal, impertinent, vulgar or slanderous remarks, or who should become boisterous, while addressing the Board may be requested by the Chair to leave the lectern and be barred from further audience before the Board at the meeting during which their public comment opportunity was rescinded.

(g) Sergeant-at-Arms: The Board's General Counsel shall act as the Sergeant-at-Arms for implementing compliance by members of the Public with this Policy. Such compliance may include but not be limited to termination of an individual's presentation or removal from Northern's Administrative Building.

**RECOMMENDED DISBURSEMENTS FOR
OCTOBER 25, 2023 BOARD MEETING**

	BOND/COI**	EIPC*	NOTE PROCEEDS	LANDOWNER FUNDS	TOTALS
Unit No. 2C - Alton	131,874.73			162.40	132,037.13
Unit No. 5 - Henry Rolf		-	2,192.40		2,192.40
Unit No. 11 - PGA National		14,229.75			14,229.75
Unit 16 - P. B. Park of Commerce	13,197.51			223,347.64	236,545.15
Unit No. 18 - Ibis Golf & CC		24,504.00			24,504.00
Unit No. 53 - Arden	7,391.69				7,391.69
	152,463.93	38,733.75	2,192.40	223,510.04	416,900.12

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 177

OCTOBER 25, 2023

	BOND	LANDOWNER FUNDS	TOTALS
CONSTRUCTION:			
J. W. Cheatham, LLC (Alton Phase 2 Paving Project)	<u>125,632.04</u>	-	125,632.04
ENGINEERING:			
Arcadis U.S., Inc. (Construction Phase PO#21-882)	483.00		
Michael B. Schorah & Assoc. (Phase 2 Final Asphalt)	<u>3,147.60</u>	<u>162.40</u>	3,793.00
OTHER PROFESSIONALS:			
Caldwell & Pacetti (Legal Services)	<u>783.00</u>	-	783.00
MISCELLANEOUS:			
NPBCID Reimbursement (NPBCID Personnel time)	<u>1,829.09</u>		1,829.09
	131,874.73	162.40	132,037.13

**UNIT OF DEVELOPMENT NO. 5
DISBURSEMENT NO. 24
OCTOBER 25, 2023**

**NOTE
PROCEEDS**

TOTAL

ENGINEERING:

Mock Roos & Associates, Inc.

(Replace 96 inch CMP in Vista Center)

2,192.40

2,192.40

2,192.40

2,192.40

**UNIT OF DEVELOPMENT NO. 11
DISBURSEMENT NO. 153
OCTOBER 25, 2023**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
J.W. CHEATHAM, LLC (Ave. of Masters Overlay)	<u>11,879.75</u>	
		11,879.75
ENGINEERING:		
Michael B Schorah & Assoc. (Ave. of Masters Overlay)	<u>2,350.00</u>	
		2,350.00
	<u>14,229.75</u>	<u>14,229.75</u>

**UNIT OF DEVELOPMENT NO. 16
DISBURSEMENT NO. 138
OCTOBER 25, 2023**

	BONDS	LANDOWNER FUNDS	TOTAL
CONSTRUCTION:			
J. W. Cheatham, LLC (Venture Way Extension #633)	<u>12,066.30</u>	<u>223,347.64</u>	235,413.94
NPBCID Reimbursements: (NPBCID Personnel time)	<u>1,131.21</u>		1,131.21
	<u>13,197.51</u>	<u>223,347.64</u>	<u>236,545.15</u>

**UNIT OF DEVELOPMENT NO. 18
DISBURSEMENT NO. 195
OCTOBER 25, 2023**

EIPC

TOTAL

NPBCID Reimbursements

(Everglades Labs, Inc. - Post Alum Treatment)

24,504.00

24,504.00

24,504.00

24,504.00

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 126
OCTOBER 25, 2023**

	<u>BOND</u>	<u>TOTAL</u>
OTHER PROFESSIONALS:		
Caldwell & Pacetti	<u>3,799.00</u>	
(Legal Services)		3,799.00
MISCELLANEOUS:		
NPBCID Reimbursements:		
(NPBCID Personnel time)	<u>3,592.69</u>	
		3,592.69
	<u>7,391.69</u>	-
	<u>7,391.69</u>	<u>7,391.69</u>



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

EXECUTIVE SUMMARY

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

DATE: October 25, 2023

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

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

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

Background

The Budget for Fiscal Year 23-24 included debt service for a potential maintenance loan for Unit of Development Nos. 5A (Vista Center), 18 (Ibis Golf and Country Club), 21 (Old Marsh Golf Club) and 29 (North Fork). The projects that will be funded by this loan are culvert repair and rehabilitation in Unit of Development Nos. 5A and 29, and pump station control panel replacements in Unit of Development Nos. 18 and 21. The loan is for approximately \$4,000,000 and broken out as follows:

Unit	Name	Project Name	Amount
5A	Vista Center of Palm Beach	Culvert Work	\$3,000,000
18	Ibis Golf & Country Club	Control Panel Renovations	\$600,000
21	Old Marsh	Control Panel Renovations	\$300,000
29	North Fork Development	Culvert Work	\$100,000
		Total	\$4,000,000

Mark Raymond, Northern's Bond Counsel, has drafted a Request for Proposals (RFP) that will be sent to various banks in order to obtain proposals for a potential loan. If approved, the RFP will be issued on October 26, 2023, with proposals due on November 17, 2023. Proposals will be reviewed by Staff, Bond Counsel and General Counsel and a recommendation for award will be presented to the Board for consideration in December.

Fiscal Impact

Estimated debt service for the loan is included in the Fiscal Year 23-24 Budget.

Recommendation

Staff and Consultants recommend authorization to issue a Request for Proposal for a Multi-Unit Maintenance Loan for Unit of Development Nos. 5A, 18, 21 and 29.

UNIT NO. 2C – ALTON

STATUS REPORT

UNIT NO. 5 – HENRY ROLF

STATUS REPORT



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

EXECUTIVE SUMMARY

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

DATE: October 25, 2023

FROM: Kenneth W. Edwards, General Counsel

THROUGH: C. Danvers Beatty, Executive Director

RE: Unit of Development No. 14 – Eastpointe
Consider Fourth Amendment to Agreement and Modification to Corrective Quit Claim Deed

Background

Northern entered into an Agreement with Eastpointe Country Club, Inc. (Seller) and EPBG, LLC. (Buyer) on June 27, 2019, (the “Agreement”). In the Agreement, the Buyer and Seller agreed to design, permit, construct and install an Underground Drainage System and Expanded Lake System (the “Improvements”) and convey those Improvements to Northern. In consideration of the obligation to transfer to Northern the aforementioned Improvements, Northern executed a Quit Claim Deed (QCD), as amended by a Corrective Quit Claim Deed, to the Seller of certain real property interests. The Agreement and Corrective QCD contain reverter options if the Improvements are not conveyed to Northern by a specified date.

The Agreement has since been amended three times and each of the three Amendments, amongst other changes, extended the deadline for conveyance of the Improvements.

The Buyer has requested a fourth extension of the conveyance deadline for the Improvements. This request is before the Board in the form of a proposed Fourth Amendment to the Agreement which, if approved, will also require the Board’s approval of the pending Modification Agreement to the Corrective Quit Claim Deed in order to memorialize the therein requested deadline extension.

Fiscal Impact

There are no material fiscal impacts associated with this proposed Fourth Amendment to the Agreement or the Modification Agreement to the Corrective Quit Claim Deed.

Recommendation

General Counsel and Northern Staff recommend approval of the Fourth Amendment to NPBCID Agreement and the Modification Agreement to the Corrective Quit Claim Deed.

FOURTH AMENDMENT TO NPBCID AGREEMENT

THIS FOURTH AMENDMENT TO NPBCID AGREEMENT (the "Fourth Amendment") dated as of October __, 2023, is being entered into by and among EASTPOINTE COUNTRY CLUB, INC., a Florida not for profit corporation (the "Seller" or "Club"), EPBG, LLC, a Florida limited liability company (the "Buyer") and NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT, an independent special district of the State of Florida (hereinafter referred to as "NPBCID").

WITNESSETH:

WHEREAS, Buyer and Seller entered into to that certain Agreement for Sale and Purchase of property dated April 30, 2019 (the "Contract"), pursuant to which Buyer has acquired from Seller that certain land in Palm Beach County, Florida, more particularly described as Tract C, EASTPOINTE COUNTRY CLUB PUD PLAT 15, according to the plat thereof recorded in Plat Book 134, Pages 9-13, Public Records of Palm Beach County, Florida (the "Property"); and

WHEREAS, in connection with the purchase and sale of the Property, Buyer, Seller and NPBCID entered that certain Agreement dated June 27, 2019 (the "NPBCID Agreement"), pursuant to which Buyer agreed to design, permit, construct and install the Underground Drainage System and Seller agreed to design, permit, construct and install the Expanded Lake System, all as more particularly described in the NPBCID Agreement; and

WHEREAS, on November 18, 2020 the Seller, Buyer and NPBCID approved a First Amendment to the NPBCID Agreement; and

WHEREAS, on October 27, 2021 the Seller, Buyer and NPBCID approved a Second Amendment to the NPBCID Agreement; and

WHEREAS, on August 24, 2022 the Seller, Buyer and NPBCID approved a Third Amendment to the NPBCID Agreement; and

WHEREAS, Seller, Buyer and NPBCID have agreed to further amend the NPBCID Agreement pursuant to the terms of this Fourth Amendment.

NOW, THEREFORE, FOR AND IN CONSIDERATION of the mutual covenants and agreements hereinafter set forth and other good and valuable considerations, the receipt and sufficiency of which is hereby acknowledged, the Parties hereto agree as follows:

Section 1. RECITALS; DEFINED TERMS. The above recitals are true and correct to the best of the knowledge of the party making such representation and are incorporated herein by this reference. Capitalized terms used but not defined in this Fourth Amendment shall have the respective meanings ascribed to them in the NPBCID Agreement.

Section 2. AMENDMENTS TO NPBCID AGREEMENT. The NPBCID Agreement, as previously amended, is further amended as follows:

- (a) Section 2.01 is deleted in its entirety and replaced with the following:

2.01. But for Final Completion and acceptance of the Underground Drainage System and Expanded Lake System, by not later than October 31, 2024.

(b) The first sentence of Section 2.02 is deleted in its entirety and replaced with the following:

The Underground Drainage System and Expanded Lake System shall achieve Substantial Completion by not later than October 31, 2024.

Section 3. CONSTRUCTION. The parties acknowledge that they have shared equally in the drafting and preparation of this Fourth Amendment and, accordingly, no Court, Mediator or Administrative Hearing Officer construing this Fourth Amendment shall construe it more strictly against one party than the other and every covenant, term and provision of this Fourth Amendment shall be construed simply according to its fair meaning.

Section 4. HEADINGS. The headings contained in this Fourth Amendment are for convenience of reference only and shall not limit or otherwise effect in any way the meaning or interpretation of this Fourth Amendment.

Section 5. COUNTERPARTS. This Fourth Amendment may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Executed signature pages to this Fourth Amendment may be delivered by facsimile or other electronic means and will be deemed as sufficient as if original signature pages had been delivered.

Section 6. NO OTHER AMENDMENTS. Except as expressly set forth herein, the NPBCID Agreement, as previously amended, remains in full force and effect in accordance with its terms and nothing contained herein shall be deemed to be a waiver, amendment, modification or other change of any term, condition or provision of the NPBCID Agreement.

[SIGNATURES ON FOLLOWING PAGES]

IN WITNESS WHEREOF, Eastpointe Country Club, Inc., EPBG, LLC, and the Northern Palm Beach County Improvement District have caused these presents to be executed in their respective names by the proper officials the days and year hereinafter written.

SELLER:
EASTPOINTE COUNTRY CLUB, INC., a Florida not for profit corporation

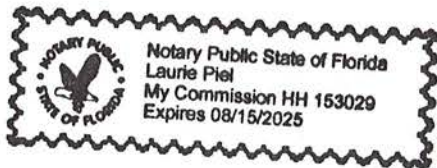
BY: [Signature]

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 13 day of October, 2023, by Law Mancinelli, as President of Eastpointe Country Club, Inc., a Florida not for profit corporation, on behalf of said corporation, who is personally known to me, or has produced _____ as identification.

(Notary Seal)

[Signature]
Notary Public, State of Florida
Printed Name: Laurie Piel
My Commission Expires: 08/15/2025



BUYER:

EPBG, LLC, a Florida limited liability company

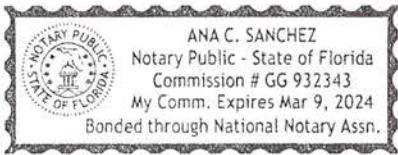
BY: Waldemar Schickedanz, *Mgr*
Waldemar Schickedanz, as Manager

STATE OF FLORIDA)
COUNTY OF PALM BEACH)

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 13 day of Oct, 2023, by Waldemar Schickedanz, as Manager of EPBG, LLC, a Florida limited liability company, on behalf of said company, who is personally known to me, or has produced _____ as identification.

(Notary Seal)

Ana C Sanchez
Notary Public, State of Florida
Printed Name: ANA C SANCHEZ
My Commission Expires: MAR 9 2024



(DISTRICT SEAL)

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

By: _____

Print: _____

Assistant Secretary

Title: _____

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 2023, by _____, as _____, for Northern Palm Beach County Improvement District, who [] is personally known to me, or [] has produced _____ as identification.

(Notary Seal)

Notary Public, State of Florida

Printed Name: _____

My Commission Expires: _____

This Instrument Prepared by
And Return to:
Alys Nagler Daniels, Esq.
Gary, Dytrych & Ryan, P.A.
701 U.S. Highway One, Suite 402
North Palm Beach, FL 33408

MODIFICATION TO CORRECTIVE QUIT-CLAIM DEED

THIS MODIFICATION TO CORRECTIVE QUIT-CLAIM DEED (the "Modification") dated as of October ____, 2023, is being entered into by and among EASTPOINTE COUNTRY CLUB, INC., a Florida not for profit corporation (the "Seller" or "Club"), EPBG, LLC, a Florida limited liability company (the "Buyer") and NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT, an independent special district of the State of Florida (hereinafter referred to as "NPBCID").

WITNESSETH:

WHEREAS, NPBCID executed that certain that certain Quit-Claim Deed recorded in Official Records Book 33349, Page 26, Public Records of Palm Beach County, Florida, which was modified, inter alia, by virtue of that certain Corrective Quit-Claim Deed ("Corrective Quit Claim Deed"), recorded in Official Records Book 33851, Page 511, Public Records of Palm Beach County, Florida, and that certain Release of Reservation of Easement (Unit of Development No. 14) recorded in Official Records Book 34201, Page 1535, Public Records of Palm Beach County, Florida; and

WHEREAS, Seller has transferred to Buyer a portion of the property encumbered by Paragraph 6) of the Corrective Quit-Claim Deed relating to NPBCID's reverter rights; and

WHEREAS, the parties desire to extend the dates set forth in Paragraph 6) of the Corrective Quit-Claim Deed relating to NPBCID's reverter rights.

NOW, THEREFORE, FOR AND IN CONSIDERATION of the mutual covenants and agreements hereinafter set forth and other good and valuable considerations, the receipt and sufficiency of which is hereby acknowledged, the Parties hereto agree as follows:

Section 1. RECITALS; DEFINED TERMS. The above recitals are true and correct to the best of the knowledge of the party making such representation and are incorporated herein by this reference. Capitalized terms used but not defined in this Modification shall have the respective meanings ascribed to them in the Corrective Quit-Claim Deed.

Section 2. MODIFICATION TO CORRECTIVE QUIT-CLAIM DEED. Paragraph 6) of said Corrective Quit-Claim Deed is hereby modified to delete in two places "January 27, 2024" and in their place and stead "October 31, 2024" is added.

Section 3. CONSTRUCTION. The parties acknowledge that they have shared equally in the drafting and preparation of this Modification and, accordingly, no Court, Mediator or Administrative Hearing Officer construing this Modification shall construe it more strictly against one party than the other and every covenant, term and provision of this Modification shall be construed simply according to its fair meaning.

Section 4. RECORDING. This Modification shall be recorded in the Public Records of Palm Beach County, Florida.

Section 5. HEADINGS. The headings contained in this Modification are for convenience of reference only and shall not limit or otherwise effect in any way the meaning or interpretation of this Modification.

Section 6. COUNTERPARTS. This Modification may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

[SIGNATURES ON FOLLOWING PAGES]

IN WITNESS WHEREOF, Eastpointe Country Club, Inc., EPBG, LLC, and the Northern Palm Beach County Improvement District have caused these presents to be executed in their respective names by the proper officials the days and year hereinafter written.

SELLER:
EASTPOINTE COUNTRY CLUB, INC., a Florida not for profit corporation

BY: *[Signature]*

STATE OF FLORIDA
COUNTY OF PALM BEACH)

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 13 day of 10, 2023, by Lou Marcinelli, as President of Eastpointe Country Club, Inc., a Florida not for profit corporation, on behalf of said corporation, who is personally known to me, or has produced _____ as identification.

(Notary Seal)

Laurie Piel
Notary Public, State of Florida
Printed Name: Laurie Piel
My Commission Expires: 8/15/2025



BUYER:

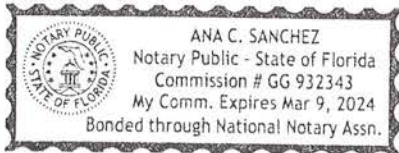
EPBG, LLC, a Florida limited liability company

BY: Waldemar Schickedanz, Mgr.
Waldemar Schickedanz, as Manager

STATE OF FLORIDA)
COUNTY OF PALM BEACH)

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 13 day of Oct, 2023, by Waldemar Schickedanz, as Manager of EPBG, LLC, a Florida limited liability company, on behalf of said company, who is personally known to me, or has produced _____ as identification.

(Notary Seal)



Ana C Sanchez
Notary Public, State of Florida
Printed Name: ANA CSANCHEZ
My Commission Expires: MAR 9 2024

(DISTRICT SEAL)

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

By: _____

Print: _____

Assistant Secretary

Title: _____

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 2023, by _____, as _____, for Northern Palm Beach County Improvement District, who [] is personally known to me, or [] has produced _____ as identification.

(Notary Seal)

Notary Public, State of Florida

Printed Name: _____

My Commission Expires: _____

UNIT NO. 16 – PALM BEACH PARK OF COMMERCE

STATUS REPORT



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

EXECUTIVE SUMMARY

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

DATE: October 25, 2023

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

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

RE: Unit of Development No. 16 – Palm Beach Park of Commerce
Consider Acceptance of Water Management Maintenance Easement Associated
with Palm Beach Park of Commerce-Woodmont Parcel B – PER-16-184

Background

Wetland Preserve Tracts 5 & 6 were dedicated to Northern on the Palm Beach Park of Commerce Planned Industrial Park Development (PBPOC PIPD) Plat No. 1 in 1987. Easements for maintenance access along the sides of these preserve tracts were not included in the provided dedications with PBPOC PIPD Plat No. 1. The design and permitting of the adjacent site development, referenced as Palm Beach Park of Commerce-Woodmont Parcel B – PER-16-184, is being completed at this time. As a condition of permit approval, the property owner has been requested to provide a Water Management Maintenance Easement by means of separate instrument to allow legal access for Northern to maintain the adjacent Wetland Preserve Tracts. The sketch and description for the Water Management Maintenance Easement has been reviewed by Keshavarz & Associates, Inc., (which is under contract with Northern to perform plat and survey services and reviews) and its approval letter is attached.

Fiscal Impact

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

Recommendation

The District Engineer recommends acceptance of the attached Water Management Maintenance Easement.



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

October 9, 2023

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

Subject: Palm Beach Park of Commerce P.I.P.D. – Plat 4
Unit of Development 16
Permit No: 16-184

Dear Mrs. Leser:

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

1. The sketch and legal description depicting and describing the proposed Water Management Maintenance Easement, entitled “8700-Parcel B-WMME_DS.PDF” having a digital signature date of 2023.09.27 and as supported by the cad file entitled “8700-Parcel B-WMME.dwg.”

The above referenced sketch and legal description, a parcel within Parcel B, Palm Beach Park of Commerce, P.I.P.D. – Plat 4, Plat Book 122, Pages 85 thru 91, Public Records, Palm Beach County, Florida, was submitted to our office for review by Caulfield & Wheeler, Inc. via email on August 31, 2023.

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

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

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

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

Sincerely,

KESHAVARZ & ASSOCIATES, INC.

Scott Bryson

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

Prepared by and Return to:

Kenneth W. Edwards, Esquire
Caldwell Pacetti Edwards Schoech & Viator LLP
1555 Palm Beach Lakes Blvd., Suite 1200
West Palm Beach, FL 33401

**WATER MANAGEMENT
MAINTENANCE EASEMENT**

THIS WATER MANAGEMENT MAINTENANCE EASEMENT (the “Easement”) shall be effective as of the _____ day of _____, 2023 and is being granted by WPB Parcel B Owner, LLC, a Delaware limited liability company, whose street address is 10100 Santa Monica Blvd., Suite 1000, Los Angeles, CA 90067 (hereinafter referred to as the “Grantor”), to Northern Palm Beach County Improvement District, an independent special district of the State of Florida, whose address is 359 Hiatt Drive, Palm Beach Gardens, Florida 33418 (hereinafter referred to as “Northern”).

W I T N E S S E T H:

WHEREAS, Grantor is the record owner of that parcel of real property described in attached Exhibit “A” (the “Easement Area”); and,

WHEREAS, Northern is charged with the responsibility of managing various surface and stormwater, management improvements, including but not limited to a lake, canals, culverts, pipes, controls, littoral plantings, trees, shrubs and/or other related water management facilities, systems, structures, appurtenances and/or works (the “Stormwater Improvements”) located near or adjacent to the Easement Area; and,

WHEREAS, the Grantor intends by this Easement to grant to Northern the herein specified easements and rights in, over, under and upon the Easement Area.

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

1. **RECITALS.** The above recitals are incorporated herein and made a part hereof.
2. **EASEMENT.** Grantor hereby grants to Northern for use by its authorized employees, consultants, agents, contractors, sub-contractors, and suppliers, a perpetual non-exclusive easement (the “Easement”) in, over, under and upon the Easement Area for: (a) ingress and egress of personnel and vehicles, equipment, supplies and materials which may be temporarily stored or parked upon the Easement Area, and (b) the management, operation, testing, inspection, maintenance, repair, replacement, removal, enlargement, storage and upgrade of the Stormwater Improvements located therein, thereon or adjacent thereto.

3. **PLANTS, STRUCTURES.** The Grantor and its successors and assigns shall not plant any trees, shrubs or plants, nor build, construct or install any facility, fence, pad or structure in, over, under or upon the Easement Area unless previously authorized in a written permit issued by Northern. The Grantor shall be responsible for maintaining the grass and all other permitted trees, shrubs, plants, facilities, fences, pads or structures located on or within the Easement Area without recourse to Northern.

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

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

6. **RELEASE OF EASEMENT.** A material provision to the granting of these rights and the Easement is the agreement that in the event Northern should subsequently determine that it no longer requires all or any portion of the easements or rights granted herein, then in such event said rights, easements or any portion thereof which is no longer required for the Easement may be terminated and released by Northern without the requirement for payment of consideration for said release.

The aforementioned termination or release of a right, easement or portion thereof, shall not be effective until such time as Northern has received a written request from the then fee simple title owner(s) of the subject Easement Area for which such a determination is requested and the recording of a written release, termination or other appropriate instrument issued by Northern as to the right, easement or portion thereof which is being released from this Easement.

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

8. **MODIFICATIONS.** Any modification of this Easement shall be binding only if evidenced in a written instrument signed by each party or an authorized representative of a party in such format that is subject to recording of Public Record.

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

10. **CONSTRUCTION.** The parties acknowledge that each has shared equally in the drafting and construction of this Easement and, accordingly, no Court construing this Easement shall construe it more strictly against one party than the other and every covenant, term and

provision of this Easement shall be construed simply according to its fair meaning.

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

12. **WAIVER BY JURY TRIAL.** The parties hereby waive any rights any of them may have to a jury trial in any litigation arising out of or related to this Easement and agree that they shall not elect a trial by jury. The parties have separately, knowingly and voluntarily given this waiver of right to trial by jury with the benefit of the availability of competent legal counsel.

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

Executed by the Grantor this 9th day of October, 2023.

Signed, Sealed and Delivered

WPB Parcel B Owner, LLC

subscribing witnesses:

Christine Marsh
Witness

Christine Marsh
Printed Name

[Signature]
Witness

Coenine Nandel
Printed Name

By: [Signature]
Print: Stephen Santola
Title: Vice President

STATE OF New Jersey

COUNTY OF Essex

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 9th day of October, 2023, by Stephen Santola as the Vice President for WPB Parcel B Owner, LLC.

(Notary Seal)

Christine Marsh
Notary Public State of _____

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.



A C C E P T A N C E

Northern Palm Beach County Improvement District, by and through its undersigned authorized officer does hereby accept and consent to the terms and conditions of this Easement this _____ day of _____, 2023.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

By: _____
Assistant Secretary

By: _____
Print: _____
Title: _____

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ___ day of _____, 2023, by _____, as _____, for Northern Palm Beach County Improvement District.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

EXHIBIT "A"

THE EASEMENT AREA

[SEE ATTACHED]

DESCRIPTION:

BEING A PORTION OF PARCEL B, PALM BEACH PARK OF COMMERCE P.I.P.D. PLAT 4, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 122, PAGES 85 THROUGH 91 OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, LYING IN SECTION 18, TOWNSHIP 41 SOUTH, RANGE 41 EAST, PALM BEACH COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE MOST SOUTHERN CORNER OF CANAL TRACT 5, PALM BEACH PARK OF COMMERCE, P.I.P.D., PLAT NO. 1, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 56, PAGES 172 THROUGH 176 OF SAID PUBLIC RECORDS; THENCE ALONG THE BOUNDARY LINE OF SAID PARCEL B, THE FOLLOWING FIVE (5) COURSES AND DISTANCES: THENCE N51°28'13"E, A DISTANCE OF 548.68 FEET TO THE POINT OF CURVE OF A NON-TANGENT CURVE TO THE LEFT, OF WHICH THE RADIUS POINT LIES N50°56'40"E, A RADIAL DISTANCE OF 175.00 FEET; THENCE SOUTHEASTERLY ALONG THE ARC, THROUGH A CENTRAL ANGLE OF 49°55'45", A DISTANCE OF 152.50 FEET TO A POINT OF TANGENCY; THENCE S88°59'04"E, A DISTANCE OF 191.96 FEET TO A POINT OF CURVATURE OF A CURVE TO THE LEFT, HAVING A RADIUS OF 140.00 FEET AND A CENTRAL ANGLE OF 66°26'59"; THENCE NORTHEASTERLY ALONG THE ARC, A DISTANCE OF 162.37 FEET TO A POINT OF TANGENCY; THENCE N24°33'57"E, A DISTANCE OF 34.62 FEET TO A POINT OF INTERSECTION WITH THE EAST BOUNDARY LINE OF SAID PARCEL B; THENCE ALONG SAID EAST BOUNDARY LINE, S01°08'14"W, A DISTANCE OF 37.72 FEET TO THE POINT OF CURVE OF A NON-TANGENT CURVE TO THE RIGHT, OF WHICH THE RADIUS POINT LIES N65°26'05"W, A RADIAL DISTANCE OF 155.00 FEET; THENCE SOUTHWESTERLY ALONG THE ARC, THROUGH A CENTRAL ANGLE OF 66°27'01", A DISTANCE OF 179.77 FEET TO A POINT OF TANGENCY; THENCE N88°59'04"W, A DISTANCE OF 191.96 FEET TO A POINT OF CURVATURE OF A CURVE TO THE RIGHT, HAVING A RADIUS OF 190.00 FEET AND A CENTRAL ANGLE OF 45°26'27"; THENCE NORTHWESTERLY ALONG THE ARC, A DISTANCE OF 150.69 FEET TO A POINT OF NON-TANGENCY; THENCE S51°28'13"W, A DISTANCE OF 523.64 FEET; THENCE S19°52'18"E, A DISTANCE OF 68.66 FEET TO THE POINT OF CURVE OF A NON-TANGENT CURVE TO THE RIGHT, OF WHICH THE RADIUS POINT LIES N77°53'31"W, A RADIAL DISTANCE OF 255.00 FEET; THENCE SOUTHWESTERLY ALONG THE ARC, THROUGH A CENTRAL ANGLE OF 55°14'56", A DISTANCE OF 245.89 FEET TO A POINT OF NON-TANGENCY; THENCE S19°16'14"E, A DISTANCE OF 199.83 FEET; THENCE S41°03'07"W, A DISTANCE OF 92.82 FEET TO A POINT OF INTERSECTION WITH THE BOUNDARY LINE OF SAID PARCEL B; THENCE ALONG SAID BOUNDARY LINE, THE FOLLOWING FIVE (5) COURSES AND DISTANCES: THENCE N40°39'30"W, A DISTANCE OF 15.16 FEET; THENCE N41°03'07"E, A DISTANCE OF 81.92 FEET; THENCE N19°16'14"W, A DISTANCE OF 205.67 FEET TO THE POINT OF CURVE OF A NON-TANGENT CURVE TO THE LEFT, OF WHICH THE RADIUS POINT LIES N19°16'15"W, A RADIAL DISTANCE OF 240.00 FEET; THENCE NORTHEASTERLY ALONG THE ARC, THROUGH A CENTRAL ANGLE OF 57°36'33", A DISTANCE OF 241.31 FEET TO A POINT OF NON-TANGENCY; THENCE N19°52'18"W, A DISTANCE OF 75.06 FEET TO THE POINT OF BEGINNING.

CONTAINING 25,102 SQUARE FEET OR 0.5763 ACRES, MORE OR LESS.

CERTIFICATE:

I HEREBY CERTIFY THAT THE ATTACHED SKETCH AND DESCRIPTION OF THE HEREON DESCRIBED PROPERTY IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF AS PREPARED UNDER MY DIRECTION ON SEPTEMBER 27, 2023. I FURTHER CERTIFY THAT THIS SKETCH AND DESCRIPTION MEETS THE STANDARDS OF PRACTICE SET FORTH IN RULE 5J-17, FLORIDA ADMINISTRATIVE CODE, ADOPTED BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS PURSUANT TO FLORIDA STATUTES CHAPTER 472.027.

THIS IS NOT A SURVEY

SHEET 1 OF 4



CAULFIELD & WHEELER, INC.

CIVIL ENGINEERING - LANDSCAPE ARCHITECTURE
LAND SURVEYING

7900 GLADES ROAD - SUITE 100
BOCA RATON, FLORIDA 33434

PHONE (561)-392-1991 / FAX (561)-750-1452



Digitally signed by
David Lindley
Date: 2023.09.27
11:57:21 -04'00'
Adobe Acrobat
version:
2017.011.30142

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

DATE 9-27-2023

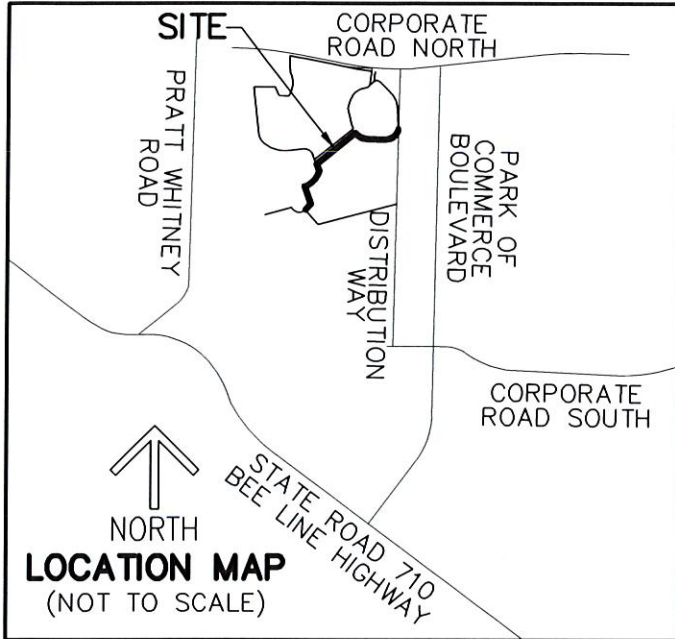
DRAWN BY SAS

F.B./ PG. N/A

SCALE NONE

JOB NO. 8700-Parcel B WMME

**PARCEL B, PALM BEACH PARK OF COMMERCE-PLAT 4
WATER MANAGEMENT MAINTENANCE EASEMENT
SKETCH AND DESCRIPTION**



SECTION 18, TOWNSHIP 41 SOUTH, RANGE 41 EAST

SURVEYOR'S NOTES:

1. SURVEY MAPS OR THE COPIES THEREOF ARE NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND ORIGINAL SEAL, OR THE AUTHENTICATED ELECTRONIC SIGNATURE AND SEAL, OF A FLORIDA LICENSED PROFESSIONAL LAND SURVEYOR AND MAPPER.
2. ADDITIONS OR DELETIONS TO SURVEY MAPS BY OTHER THAN THE SIGNING PARTY OR PARTIES IS PROHIBITED WITHOUT WRITTEN CONSENT OF THE SIGNING PARTY OR PARTIES.
3. LANDS SHOWN HEREON WERE NOT ABSTRACTED, BY THE SURVEYOR, FOR RIGHTS-OF-WAY, EASEMENTS, OWNERSHIP, OR OTHER INSTRUMENTS OF RECORD.
4. BEARINGS SHOWN HEREON ARE RELATIVE TO A GRID BEARING OF N51°28'13"E, ALONG THE SOUTHEASTERLY LINE OF CANAL TRACT 5, PALM BEACH PARK OF COMMERCE, P.I.P.D., PLAT NO. 1, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 56, PAGES 172 THROUGH 176 OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, RELATIVE TO THE FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, TRANSVERSE MERCATOR PROJECTION, NORTH AMERICAN DATUM OF 1983 (1990 ADJUSTMENT).
5. THE LAND DESCRIPTION SHOWN HEREON WAS PREPARED BY THE SURVEYOR.
6. DATA SHOWN HEREON WAS COMPILED FROM THE INSTRUMENTS OF RECORD RECORDED IN THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, AND DOES NOT CONSTITUTE A FIELD SURVEY AS SUCH.
7. INSTRUMENTS OF RECORD SHOWN HEREON ARE RECORDED IN THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, UNLESS OTHERWISE SHOWN.

LEGEND/ABBREVIATIONS

- | | |
|-------------------------------|---|
| LAE – LIMITED ACCESS EASEMENT | Δ – CENTRAL ANGLE (DELTA) |
| P.O.B. – POINT OF BEGINNING | L – ARC LENGTH OR DISTANCE |
| P.B. – PLAT BOOK | P.I.P.D. – PLANNED INDUSTRIAL
PARK DEVELOPMENT |
| PG. – PAGE | LB – LICENSED BUSINESS |
| UE – UTILITY EASEMENT | NAD – NORTH AMERICAN DATUM |
| R – RADIUS | ⊙ – CENTERLINE |

THIS IS NOT A SURVEY

SHEET 2 OF 4



CAULFIELD & WHEELER, INC.

CIVIL ENGINEERING – LANDSCAPE ARCHITECTURE
LAND SURVEYING
7900 GLADES ROAD – SUITE 100
BOCA RATON, FLORIDA 33434
PHONE (561)-392-1991 / FAX (561)-750-1452

DATE 9-27-2023

DRAWN BY SAS

F.B./ PG. N/A

SCALE NONE

JOB NO. 8700-Parcel B WMME

**PARCEL B, PALM BEACH PARK OF COMMERCE-PLAT 4
WATER MANAGEMENT MAINTENANCE EASEMENT
SKETCH AND DESCRIPTION**

MATCHLINE SEE SHEET 4

BOUNDARY LINE OF PARCEL B

PARCEL 2

(P.B. 56, PG. 172)

SOUTHEASTERLY LINE OF CANAL TRACT 5 (BASIS OF BEARINGS)

N51°28'13"E

P.O.B.

MOST SOUTHERN CORNER OF CANAL TRACT 5

N19°52'18"W
75.06'

CANAL TRACT 5
(P.B. 56, PG. 172)

15'

N51°28'13"E

548.68'

S51°28'13"W

523.64'

S19°52'18"E
68.66'

N76°52'48"W
(RADIAL)

N77°53'31"W
(RADIAL)

BOUNDARY LINE OF PARCEL B

15'

WETLANDS PRESERVATION TRACT 6
PALM BEACH PARK OF
COMMERCE, P.I.P.D., PLAT NO. 1

(P.B. 56, PG. 172)

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

N19°16'15"W
(RADIAL)

R=240.00'
Δ=57°36'33"
L=241.37'

L=245.89'
Δ=55°14'56"
R=255.00'

N22°38'35"W
(RADIAL)

N19°16'14"W
205.97'

S19°16'14"E
199.83'

BOUNDARY LINE OF PARCEL B

N41°03'07"E
81.92'

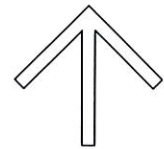
S41°03'07"W
92.82'

BOUNDARY LINE OF PARCEL B

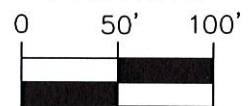
N40°39'30"W
15.16'

PARCEL A
PALM BEACH PARK OF
COMMERCE P.I.P.D. PLAT 4
(P.B. 122, PG. 85)

PARCEL B
PALM BEACH PARK OF
COMMERCE P.I.P.D. PLAT 4
(P.B. 122, PG. 85)



NORTH



1 INCH = 100 FEET

PARCEL A
PALM BEACH PARK OF
COMMERCE P.I.P.D. PLAT 4
(P.B. 122, PG. 85)

THIS IS NOT A SURVEY

SHEET 3 OF 4



CAULFIELD & WHEELER, INC.

CIVIL ENGINEERING - LANDSCAPE ARCHITECTURE
LAND SURVEYING
7900 GLADES ROAD - SUITE 100
BOCA RATON, FLORIDA 33434
PHONE (561)-392-1991 / FAX (561)-750-1452

DATE 9-27-2023

DRAWN BY SAS

F.B./ PG. N/A

SCALE 1"=100'

JOB NO. 8700-Parcel B WMME

PARCEL B, PALM BEACH PARK OF COMMERCE-PLAT 4
WATER MANAGEMENT MAINTENANCE EASEMENT
SKETCH AND DESCRIPTION

WETLANDS PRESERVATION TRACT 5

(P.B. 56, PG. 172)
 NORTHERN PALM BEACH COUNTY
 IMPROVEMENT DISTRICT

**PARCEL 2
 PALM BEACH
 PARK OF COMMERCE,
 P.I.P.D., PLAT NO. 1**

(P.B. 56, PG. 172)

CANAL TRACT 5
 (P.B. 56, PG. 172)

**MATCHLINE
 SEE SHEET 3**

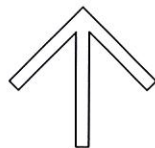
BOUNDARY LINE
 OF PARCEL B

BOUNDARY LINE
 OF PARCEL B

EAST BOUNDARY LINE
 OF PARCEL B

**PARCEL B
 PALM BEACH PARK OF
 COMMERCE P.I.P.D. PLAT 4**

(P.B. 122, PG. 85)



NORTH



1 INCH = 100 FEET

N65°26'05"W
 (RADIAL)

S01°08'14"W
 37.72'

N24°33'57"E
 34.62'

R=140.00'
 $\Delta=66^{\circ}26'59''$
 L=162.37'

S88°59'04"E
 191.96'

191.96'
 N88°59'04"W

L=179.77'
 $\Delta=66^{\circ}27'01''$
 R=155.00'

N50°56'40"E
 (RADIAL)
 R=175.00'
 $\Delta=49^{\circ}55'45''$
 L=152.50'

L=150.69'
 $\Delta=45^{\circ}26'27''$
 R=190.00'

N46°27'22"E
 (RADIAL)

N51°28'13"E
 548.68'
 523.64'
 S51°28'13"W

40'

DISTRIBUTION WAY

5' LAE
 10' UE

80' LAE
 OPENING

THIS IS NOT A SURVEY

SHEET 4 OF 4



CAULFIELD & WHEELER, INC.

CIVIL ENGINEERING - LANDSCAPE ARCHITECTURE
 LAND SURVEYING
 7900 GLADES ROAD - SUITE 100
 BOCA RATON, FLORIDA 33434
 PHONE (561)-392-1991 / FAX (561)-750-1452

DATE 9-27-2023

DRAWN BY SAS

F.B./ PG. N/A

SCALE 1"=100'

JOB NO. 8700-Parcel B WMME

**PARCEL B, PALM BEACH PARK OF COMMERCE-PLAT 4
 WATER MANAGEMENT MAINTENANCE EASEMENT
 SKETCH AND DESCRIPTION**

This Instrument Prepared by
and to be Returned to:
Kenneth W. Edwards, Esq.
Caldwell Pacetti Edwards Schoech & Viator LLP
1555 Palm Beach Lakes Blvd., Suite 1200
West Palm Beach, FL 33401

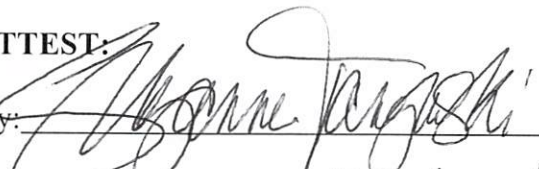
MORTGAGEE'S CONSENT AND SUBORDINATION


Valley National Bank (the "Mortgagee") hereby certifies that it is the owner of that mortgage recorded in O.R. Book 33182 at Page 610 of the Public Records of Palm Beach County, Florida (the "Mortgage"), that encumbers some or all of the real property subject to and described in the attached Easement.

The Mortgagee hereby agrees that its Mortgage, Mortgage note, Security instruments and any amendments thereto, shall be subject to the attached Easement and that the lien and operation of the Mortgage, Mortgage note, Security instruments and any amendments thereto are subordinate to said Easement, including the terms and provisions contained therein.

IN WITNESS WHEREOF, the Mortgagee has on this 4 day of October, 2023 caused these presents to be signed by its undersigned authorized officer and its corporate seal to be affixed hereon.

ATTEST:

By: 
Print: Suzanne Tanajewski
Title: Bank officer

By: 
Print: Daniel Buonocore
Title: Vice President

(SEAL)

UNIT NO. 20 – JUNO ISLES

STATUS REPORT

UNIT NO. 53 – ARDEN

STATUS REPORT



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

MEMORANDUM

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

DATE: October 25, 2023

FROM: Susan P. Scheff, District Clerk

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

RE: Public and Community Relations Board Report

Community Relations

1. Northern Staff attended the following meetings on behalf of the District:

Florida Association of Special Districts
Forum Club of the Palm Beaches
Leadership Palm Beach County
Palm Beach County Local Mitigation Strategy
Palm Beach North Chamber of Commerce
Safety Council of Palm Beach County

2. Northern Staff met with representatives of the following Units to discuss projects and provide information:

Unit No. 2C	Alton
Unit No. 3	Horseshoe Acres/Square Lake
Unit No. 3A	Woodbine
Unit No. 9A	Abacoa I
Unit No. 11	PGA National
Unit No. 14	Eastpointe
Unit No. 16	Palm Beach Park of Commerce
Unit No. 18	Ibis Golf & Country Club
Unit No. 19	Regional Center
Unit No. 20	Juno Isles
Unit No. 21	Old Marsh
Unit No. 23	The Shores
Unit No. 33	Cypress Cove
Unit No. 34	Hidden Key
Unit No. 43	Mirasol
Unit No. 45	Paseos
Unit No. 53	Arden

3. Katie Roundtree participated in Leadership Palm Beach County GROW (youth program) Chairs meeting online to plan the upcoming year of programs on September 28.
4. Jay Kneiss attended the Florida Association of Special Districts' October Quarterly Membership Meeting in Ft. Lauderdale on October 12 & 13.

Training

1. Polly Scherman and Kim Morgan participated in the Florida Public Records Management: 2023 Live Webinar Series, sponsored by the Florida Institute of Government at Florida State University on September 20, September 27 and October 4.
2. Several members of Northern Staff participated in Ladder Safety Training which was presented by Chris Kittleson of Preferred Governmental Insurance Trust (PGIT) on September 28.
3. Polly Scherman participated in a Florida Department of Environmental Protection Stormwater, Erosion and Sedimentation Control Inspector webinar, sponsored by the U.S. Safety Alliance on October 23.
4. Katie Roundtree and Laura Ham participated in various Marcum Government Symposium webinars from October 3 through October 26, as well as other various financial webinars.

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

Anhinga or Cormorant- How to Tell the Difference



Photos by Lucas Schaffer, Environmental Manager, NPBCID

Have you ever walked or driven by a lake in the area and seen a bird sitting by the side of the lake with their wings outstretched and wondered what they were doing? Two types of birds found in lakes around Palm Beach County display this activity: Anhingas and Cormorants. These birds with snake-like necks will perch by the water and spread their wings to dry after diving for food. When the Anhingas and Cormorants enter the water, their feathers get soaked because they don't possess oil glands like other water birds. However, this allows them to move faster and more efficiently through the water. Their feathers soaked with water make them very heavy when they get out of the water. Therefore, they have to stand in the sun with their wings extended to dry themselves in order to fly again.

Anhingas and Cormorants look similar when spotted from afar. They are both dark in color, either black or dark brown. They both have long necks and dive to catch fish for food. However, there are many differences between the two. The first difference is the shape of their beak. Cormorants have a curved beak, while anhingas have a sharp, pointed beak. Cormorants eat primarily fish and can eat up to one pound of fish per day. Anhingas eat fish, crabs, frogs and other invertebrates. They use their pointed beak to stab their prey and bring it back to shore to eat.

Anhingas have longer necks and fuller, longer tails than cormorants. The anhinga's nickname is the water turkey due to the size of its tail. Their other nickname is snake birds since their neck is as long and curved as a snake. They can be seen swimming slowly through the water with only their necks and head above the surface. Cormorants are more compact and are powerful swimmers. They use their webbed feet to dive deep and catch larger fish.

Their plumage and eyes are also slightly different from each other. The anhinga is slim with white markings on its back, like a coat of light-colored feathers, and blue-green to reddish-colored eyes. The cormorant is stockier than the anhinga, with no markings on its back and crystal blue eyes.

Finally, the two types of birds vary in how they fly through the air. Anhingas soar and flap their wings occasionally once their wings are dry. They need a taller platform to take off from to soar through the sky. Cormorants flap their wings the whole time they fly, allowing them to take off more easily from the ground than anhingas.

Next time you see one of these dark-colored birds with their wings outstretched, try to see if you can tell if they are an anhinga or a cormorant. Remember, “C” for a curved beak and wearing basic black is a cormorant, and if it has a sharp, pointed beak, long tail, and wearing a light-colored jacket, it’s the water turkey or anhinga.

NPDES Tip: It is important to never dump any debris, including but not limited to landscape waste, garbage or chemicals into a storm sewer inlet. While bulky materials can cause flooding, chemicals and other wastes that are dumped into a storm sewer eventually drain into lakes and canals, which threaten fish and wildlife and pollute the water. Please check our website for information regarding illegal dumping.



NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

QUARTERLY FINANCIAL REPORT

QUARTER ENDED SEPTEMBER 30, 2023



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Quarterly Overview of Financial Statement variance information as of 09/30/23

Variances common among all Units of Development:

- Except in the general fund, miscellaneous revenue is mainly comprised of permit/plat review and inspection fees. Expenses are presented as incurred as part of physical environment.
- Transfers out in the special revenue funds and transfers in within the general fund include quarterly allocations of personal services, insurance and administration and operation expenses.
- Electricity was higher than budgeted due to under budgeting for this expense. This results in many units having an Other expenditure category showing higher than budgeted.
- Debt service for most issues is paid on February first and August first each year.

Unit 1- Grammercy Park

- Engineering- Permits and Legal Services are over budget due to a complex permitting issue for FPL transmission line poles that required the assistance of legal counsel. These expenses will be reimbursed by the permittee through the normal permitting process.

Unit 2C- Alton

- Legal services is over budget due to completed litigation with an alleged trip and fall claim. Northern's insurance company was handling the litigation, but District General Counsel was also involved.

Unit 3- Steeplechase/Horseshoe Acres/ Square Lake

- Machinery & Equipment is over budget due to two aerator purchased during the current year, but budgeted in the prior year.

Unit 5B- Baywinds

- Repair & Maintenance- Telemetry is over budget due to the need to raise the height of the telemetry antenna at the pump station to provide for better transmission of the radio signal used to control and report electronics at the pump station.

Unit 5D- Andros Isles

- Repair & Maintenance- Telemetry is over budget due to the need to raise the height of the telemetry antenna at the pump station to provide for better transmission of the radio signal used to control and report electronics at the pump station.

Unit 11- PGA National

- Legal services is over budget due to completed litigation with an alleged trip and fall claim. Northern's insurance company was handling the litigation, but District General Counsel was also involved. In addition, this account is over budget due to a more complex permitting issue that required the assistance of legal counsel. These expenses will be reimbursed by the permittee through the normal permitting process.
- Repair & Maintenance- Aerators is over budget due to extensive repairs needed to aerators this fiscal year. Each year is an estimate based on historical averages and this year was higher than usual.
- Roads/Bridges is higher than budgeted due to the resurfacing of Avenue of the Masters done during this fiscal year, but budgeted in the prior fiscal year.

Unit 14- Eastpointe

- Legal services is over budget due to the ongoing process of converting the old driving range into more housing lots. There is a lot of work with permitting, agreements and other legal documents that need to be finalized prior to completion of the new housing area.

Unit 15- Villages of Palm Beach Lakes

- Machinery & Equipment is over budget due to aerators ordered in the prior year, but not installed until the current fiscal year.

Unit 16- Palm Beach Park of Commerce

- Legal services is over budget due to a lot of easements and permitting issues as a result of the increased development within the Park. Some of these expenses are reimbursed with permit fees.

Unit 18- Ibis Golf and Country Club

- Repair & Maintenance- Aerators is over budget due to extensive repairs needed to aerators this fiscal year. Each year is an estimate based on historical averages and this year was higher than usual.
- Repair & Maintenance Telemetry is over budget due to upgrades to pump station RTUs (remote telemetry units) necessary for continued communication in order to monitor and control stormwater.
- Improvements other than Building is over budget due to a telemetry dock in need of immediate repair that was not budgeted.

Unit 19A- Regional Center Irrigation

- Machinery & Equipment is over budget due to the need to replace 3 out of 17 irrigation satellite controllers that were no longer working due to technological upgrades.

Unit 21- Old March

- Legal services, marsh maintenance and chemical weed control are all over budget due to changes to the high-level maintenance agreement with Old Marsh Country Club. The District took back the maintenance responsibilities for the lakes and marshes from the Property Owners Association (POA). For the remaining part of this fiscal year, the POA will be billed directly for the maintenance. In the upcoming fiscal year, the cost can be included in the budgeted expenses.
- Machinery & Equipment is over budget due to a modification to a stormwater pump station that was budgeted in the prior year but completed during the current year.

Unit 24- Ironhorse

- Engineering- Permits and Legal Services are over budget due to a complex permitting issue for FPL transmission line poles that required the assistance of legal counsel. These expenses will be reimbursed by the permittee through the normal permitting process.

Unit 29- Northfork

- Repair & Maintenance- Culverts is over budget due to a sinkhole that developed. It was determined that a pipe had corroded and had to be repaired on an emergency basis.

Unit 31- BallenIsles

- Repair & Maintenance- Buildings is over budget due to unplanned roof repairs needed at the Northlake Blvd. guardhouse.
- Repair & Maintenance- Culverts is over budget due to the actual cost of catch basin and culvert cleaning work higher than budgeted.

Unit 43- Mirasol

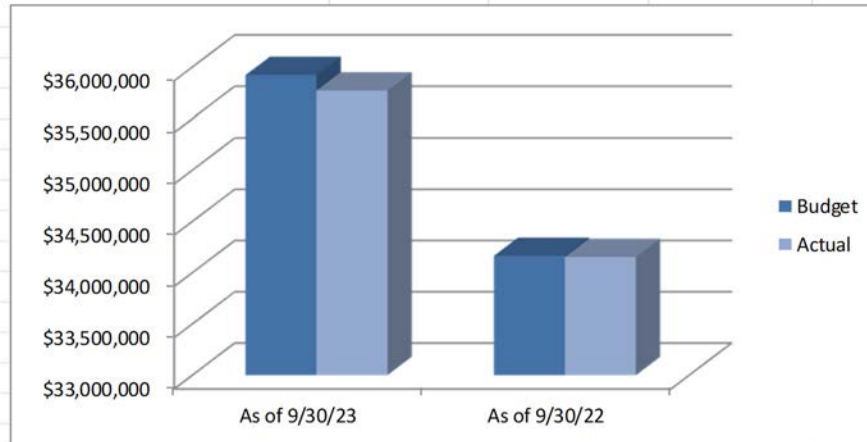
- Legal Services is over budget due to assistance needed for preparation of documents for a Florida Recreation Development Assistance Program (FRDAP) grant offered by the Florida Department of Environmental Protection. The grant was awarded to the District to assist in the replacement of the boardwalk in the preserves in Mirasol. The District will be reimbursed 50% of the cost of the project that is anticipated to cost about \$300,000.
- Repair & Maintenance- Telemetry is over budget due to a control card ordered in the prior year, but due to supply shortages, not received and installed until the current fiscal year.
- Machinery & Equipment is over budget due to a pilot project to install a fuel filtration system on the above ground storage tank. This expense was not budgeted, but will save the District in later years by decreasing the need to filter the diesel fuel annually to protect against algae growth.

Unit 45- Paseos

- Intergovernmental revenue has not been received for a grant awarded earlier in the year. The project is less extensive than originally thought and other uses of those funds are being investigated.

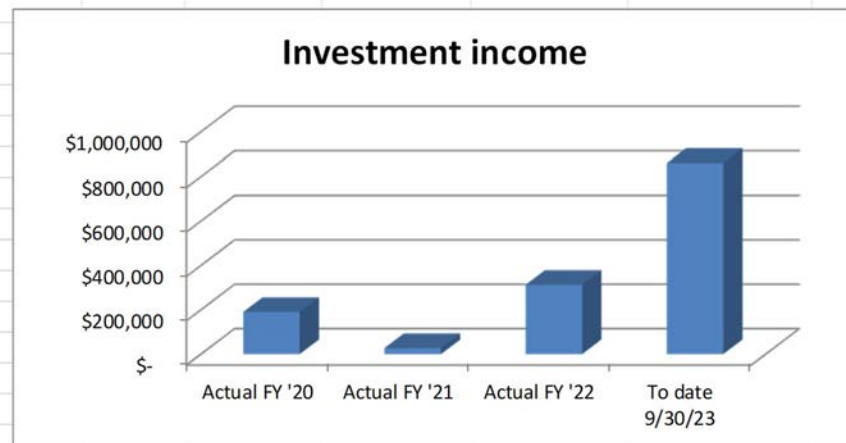
The following graphs present assessment collections for the past two years as well as investment income for the past four years:

Non Ad-Valorem Assessments				
	Budget	Actual	\$	%
As of 9/30/23	\$ 35,922,095	\$ 35,771,065	(151,029.72)	-0.4%
As of 9/30/22	\$ 34,164,263	\$ 34,152,441	(11,821.96)	0.0%
In(De)crease from prior year - \$	1,757,832.00	1,618,624.24		
In(De)crease from prior year - %	-4.9%	-4.5%		



Investment income:*

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



*Maintenance funds only

Northern Palm Beach County Improvement District
Summary Budget Comparison
From 10/1/2022 Through 9/30/2023

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
UNIT 1 - MAINTENANCE FUND	55,080.41	55,080.00	0.41	100.00%	0.00%
UNIT 2 - MAINTENANCE FUND	380,123.19	380,235.00	(111.81)	99.97%	0.02%
UNIT 2A - MAINTENANCE FUND	129,436.15	129,498.00	(61.85)	99.95%	0.04%
UNIT 2A - DEBT FUND	342,099.39	342,260.00	(160.61)	99.95%	0.04%
UNIT 2C - MAINTENANCE FUND	356,806.27	357,240.00	(433.73)	99.87%	0.12%
UNIT 2C - DEBT SERVICE FUND	5,600,175.05	5,606,705.00	(6,529.95)	99.88%	0.11%
UNIT 3 - MAINTENANCE FUND	348,369.56	349,666.00	(1,296.44)	99.62%	0.37%
UNIT 3A - MAINTENANCE FUND	237,063.21	237,063.00	0.21	100.00%	0.00%
UNIT 3A - DEBT FUND	431,444.14	431,444.00	0.14	100.00%	0.00%
UNIT 4 - MAINTENANCE FUND	559,939.50	560,725.00	(785.50)	99.85%	0.14%
UNIT 5 - MAINTENANCE FUND	520,645.06	520,645.00	0.06	100.00%	0.00%
UNIT 5A - MAINTENANCE FUND	344,719.16	344,719.00	0.16	100.00%	0.00%
UNIT 5B - MAINTENANCE FUND	102,797.93	102,798.00	(0.07)	99.99%	0.00%
UNIT 5B - DEBT FUND	406,111.50	406,112.00	(0.50)	99.99%	0.00%
UNIT 5C - MAINTENANCE FUND	46,956.44	46,956.00	0.44	100.00%	0.00%
UNIT 5D - MAINTENANCE FUND	93,308.11	93,308.00	0.11	100.00%	0.00%
UNIT 7 - MAINTENANCE FUND	121,377.24	121,377.00	0.24	100.00%	0.00%
UNIT 9 - MAINTENANCE FUND	120,968.89	121,673.00	(704.11)	99.42%	0.57%
UNIT 9A - MAINTENANCE FUND	1,001,140.10	1,019,285.00	(18,144.90)	98.21%	1.78%
UNIT 9A - DEBT FUND	2,865,083.80	2,917,472.00	(52,388.20)	98.20%	1.79%
UNIT 9B - MAINTENANCE FUND	814,345.82	832,585.00	(18,239.18)	97.80%	2.19%
UNIT 9B - DEBT FUND	1,348,710.41	1,379,187.00	(30,476.59)	97.79%	2.20%
UNIT 11 - MAINTENANCE FUND	2,953,690.08	2,953,690.00	0.08	100.00%	0.00%
UNIT 12 - MAINTENANCE FUND	67,666.14	67,666.00	0.14	100.00%	0.00%
UNIT 12A - MAINTENANCE FUND	25,026.63	25,027.00	(0.37)	99.99%	0.00%
UNIT 14 - MAINTENANCE FUND	833,675.74	833,676.00	(0.26)	99.99%	0.00%
UNIT 15 - MAINTENANCE FUND	912,717.54	914,107.00	(1,389.46)	99.84%	0.15%
UNIT 16 - MAINTENANCE FUND	1,225,490.31	1,226,866.00	(1,375.69)	99.88%	0.11%
UNIT 16 - DEBT FUND	550,290.51	550,908.00	(617.49)	99.88%	0.11%
UNIT 18 - MAINTENANCE FUND	1,709,682.76	1,711,074.00	(1,391.24)	99.91%	0.08%
UNIT 19 - MAINTENANCE FUND	522,864.88	522,865.00	(0.12)	99.99%	0.00%
UNIT 19A - MAINTENANCE FUND	42,237.21	42,237.00	0.21	100.00%	0.00%
UNIT 20 - MAINTENANCE FUND	229,725.63	229,726.00	(0.37)	99.99%	0.00%
UNIT 21 - MAINTENANCE FUND	515,484.81	515,485.00	(0.19)	99.99%	0.00%
UNIT 23 - MAINTENANCE FUND	312,532.39	312,532.00	0.39	100.00%	0.00%
UNIT 24 - MAINTENANCE FUND	244,228.80	244,229.00	(0.20)	99.99%	0.00%
UNIT 27B - MAINTENANCE FUND	180,633.58	180,634.00	(0.42)	99.99%	0.00%
UNIT 27B - DEBT FUND	232,507.23	232,507.00	0.23	100.00%	0.00%
UNIT 29 - MAINTENANCE FUND	48,978.60	48,979.00	(0.40)	99.99%	0.00%
UNIT 31 - MAINTENANCE FUND	694,482.39	694,482.00	0.39	100.00%	0.00%
UNIT 32 - MAINTENANCE FUND	20,690.32	20,690.00	0.32	100.00%	0.00%
UNIT 32A - MAINTENANCE FUND	5,454.61	5,455.00	(0.39)	99.99%	0.00%
UNIT 33 - MAINTENANCE FUND	16,988.16	16,988.00	0.16	100.00%	0.00%
UNIT 34 - MAINTENANCE FUND	188,797.74	188,798.00	(0.26)	99.99%	0.00%
UNIT 38 - MAINTENANCE FUND	75,949.83	75,950.00	(0.17)	99.99%	0.00%
UNIT 41 - MAINTENANCE FUND	4,982.64	4,983.00	(0.36)	99.99%	0.00%
UNIT 43 - MAINTENANCE FUND	984,460.94	984,461.00	(0.06)	99.99%	0.00%
UNIT 43 - DEBT FUND	1,265,448.84	1,265,449.00	(0.16)	99.99%	0.00%
UNIT 44 - MAINTENANCE FUND	75,260.90	75,261.00	(0.10)	99.99%	0.00%
UNIT 44 - DEBT FUND	593,398.60	593,399.00	(0.40)	99.99%	0.00%
UNIT 45 - MAINTENANCE FUND	431,486.25	431,486.00	0.25	100.00%	0.00%
Unit 45- Debt Fund	281,957.00	281,957.00	0.00	100.00%	0.00%
Unit 46 - Maint Fund	40,578.56	40,597.00	(18.44)	99.95%	0.04%

Northern Palm Beach County Improvement District
Summary Budget Comparison
From 10/1/2022 Through 9/30/2023

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
Unit 46 - Debt Service Fund	788,853.00	789,511.00	(658.00)	99.91%	0.08%
UNIT 47- MAINTENANCE FUND	50,640.92	50,641.00	(0.08)	99.99%	0.00%
UNIT 49- MAINTENANCE FUND	68,379.40	84,626.00	(16,246.60)	80.80%	19.19%
UNIT 51 - MAINTENANCE FUND	42,841.38	42,841.00	0.38	100.00%	0.00%
Unit 53 - Maintenance Fund	101,894.24	101,894.00	0.24	100.00%	0.00%
Unit 53 Debt Service Fund	<u>3,204,385.39</u>	<u>3,204,385.00</u>	<u>0.39</u>	<u>100.00%</u>	<u>0.00%</u>
Report Difference	35,771,065.28	35,922,095.00	(151,029.72)	99.58%	0.42%

**Northern Palm Beach County Improvement District
Investment Summary
September 30, 2023**

Description	Bank Balance			% of Investments	Interest Rates		
	Current Month	Prior Month	Prior Year		Current Month	Prior Month	This Month Last Year
Pooled Cash Accounts:							
Wells Fargo (2)	\$ 3,507,839	\$ 2,517,338	\$ 34,181,038	6.4%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 3,070,164	\$ 3,062,612	\$ 2,995,744	5.6%	3.00%	2.65%	0.40%
Synovus	\$ -	\$ -	\$ -	0.0%	0.85%	0.85%	0.00%
Dreyfus Govt Cash Mgmt (DR289)	\$ -	\$ 9,249,876	\$ -	0.0%	5.21%	5.03%	2.29%
Dreyfus Pfd MM (DR194)	\$ -	\$ 9,264,965	\$ -	0.0%	5.34%	5.16%	2.48%
Dreyfus Trsy Agy (DR521)	\$ -	\$ 9,249,597	\$ -	0.0%	5.21%	5.05%	2.36%
JP Morgan USTrsy (J3918)	\$ -	\$ 9,252,449	\$ -	0.0%	5.17%	5.01%	2.09%
JP Morgan 100 USTrsy (J3163)	\$ 35,181,293	\$ -	\$ -	64.0%	3.48%	0.00%	0.00%
Total Pooled Cash	\$ 41,759,296	\$ 42,596,837	\$ 37,176,781				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 569,768	\$ 568,750	\$ 101,419	1.0%	5.26%	5.26%	0.00%
Reserve Funds	\$ 10,455,894	\$ 10,415,827	\$ 10,434,084	19.0%	0.00% - 0.25%	0.00% - 0.25%	0.00% - 1.92%
Project Funds	\$ 2,166,285	\$ 2,534,938	\$ 6,171,236	3.9%	4.74%	4.48%	0.00%
Total Trust Monies	\$ 13,191,948	\$ 13,519,514	\$ 16,706,738				
GRAND TOTAL	\$ 54,951,244	\$ 56,116,350	\$ 53,883,519				

Notes:

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

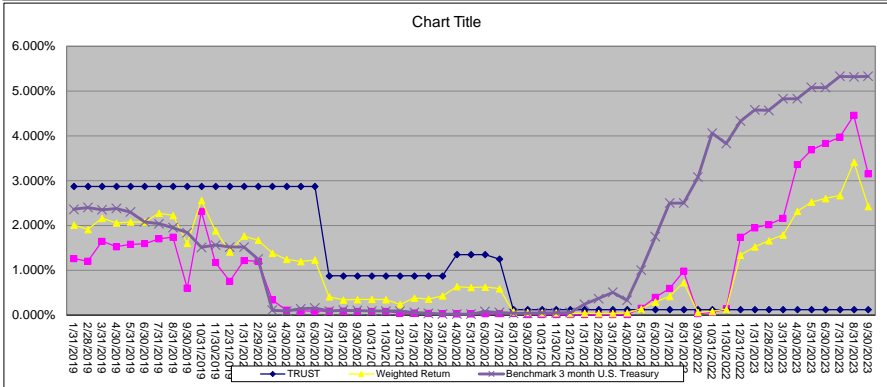
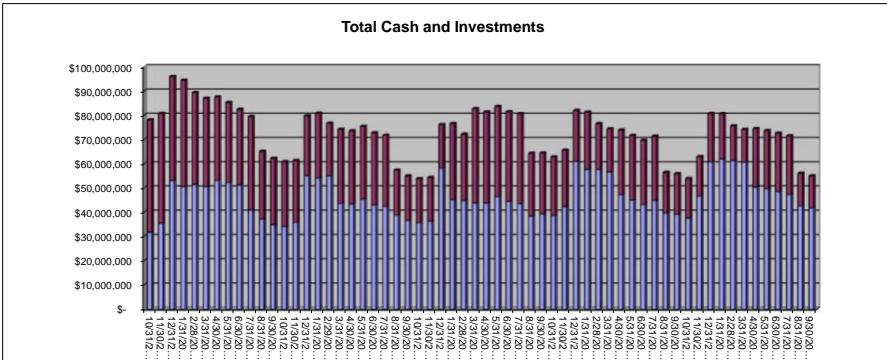
(2) Compliance with investment policy is summarized below:

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

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

NPBCID
CASH INVESTMENTS
SUMMARY

DOLLARS			RATES			Benchmark 3	Above /		
Date	EIPC	TRUST	TOTAL	EIPC	TRUST	Weighted Return	month U.S. Treasury	(Below) Benchmark	
10/31/2018	\$ 31,753,068	\$ 46,359,164	\$ 78,112,232	0.093%	2.875%	1.744%	2.290%	(0.546%)	
11/30/2018	\$ 35,431,088	\$ 45,319,495	\$ 80,750,583	1.130%	2.875%	2.353%	2.320%	0.033%	
12/31/2018	\$ 53,139,089	\$ 42,807,044	\$ 95,946,133	1.132%	2.875%	1.909%	2.400%	(0.491%)	
1/31/2019	\$ 50,588,219	\$ 43,838,283	\$ 94,426,502	1/31/2019	1.262%	2.875%	2.011%	(0.349%)	
2/28/2019	\$ 51,417,527	\$ 37,899,490	\$ 89,317,017	2/28/2019	1.200%	2.875%	1.911%	(0.489%)	
3/31/2019	\$ 50,583,016	\$ 36,414,835	\$ 86,997,851	3/31/2019	1.647%	2.875%	2.161%	(0.189%)	
4/30/2019	\$ 53,084,610	\$ 34,434,670	\$ 87,519,280	4/30/2019	1.526%	2.875%	2.057%	(0.323%)	
5/31/2019	\$ 52,282,497	\$ 33,001,907	\$ 85,284,404	5/31/2019	1.578%	2.875%	2.080%	(0.220%)	
6/30/2019	\$ 51,229,577	\$ 31,176,667	\$ 82,406,244	6/30/2019	1.594%	2.875%	2.079%	(0.001%)	
7/31/2019	\$ 40,900,006	\$ 38,554,936	\$ 79,454,942	7/31/2019	1.701%	2.875%	2.271%	0.231%	
8/31/2019	\$ 37,189,455	\$ 27,913,993	\$ 65,103,448	8/31/2019	1.742%	2.875%	2.228%	0.278%	
9/30/2019	\$ 34,843,124	\$ 27,383,887	\$ 62,227,011	9/30/2019	0.601%	2.875%	1.602%	(0.238%)	
10/31/2019	\$ 34,090,433	\$ 26,759,971	\$ 60,850,404	10/31/2019	2.314%	2.875%	2.561%	1.051%	
11/30/2019	\$ 35,790,144	\$ 25,533,310	\$ 61,323,454	11/30/2019	1.172%	2.875%	1.881%	1.560%	0.321%
12/31/2019	\$ 55,093,087	\$ 24,666,489	\$ 79,759,576	12/31/2019	0.755%	2.875%	1.410%	1.520%	(0.110%)
1/31/2020	\$ 54,093,909	\$ 26,752,349	\$ 80,846,258	1/31/2020	1.219%	2.875%	1.767%	1.520%	0.247%
2/29/2020	\$ 55,044,055	\$ 21,669,852	\$ 76,713,907	2/29/2020	1.199%	2.875%	1.673%	1.250%	0.423%
3/31/2020	\$ 43,666,929	\$ 30,543,043	\$ 74,209,972	3/31/2020	0.337%	2.875%	1.382%	0.110%	1.272%
4/30/2020	\$ 43,337,898	\$ 30,211,421	\$ 73,549,319	4/30/2020	0.110%	2.875%	1.246%	0.090%	1.156%
5/31/2020	\$ 45,428,424	\$ 29,985,965	\$ 75,414,389	5/31/2020	0.092%	2.875%	1.199%	0.140%	1.059%
6/30/2020	\$ 42,982,700	\$ 29,801,366	\$ 72,784,066	6/30/2020	0.091%	2.875%	1.231%	0.160%	1.071%
7/31/2020	\$ 42,402,024	\$ 29,329,301	\$ 71,731,325	7/31/2020	0.088%	0.875%	0.410%	0.090%	0.320%
8/31/2020	\$ 38,854,275	\$ 18,504,919	\$ 57,359,194	8/31/2020	0.088%	0.875%	0.342%	0.110%	0.232%
9/30/2020	\$ 36,596,902	\$ 18,402,238	\$ 54,999,140	9/30/2020	0.082%	0.875%	0.347%	0.100%	0.247%
10/31/2020	\$ 35,692,354	\$ 18,162,064	\$ 53,854,418	10/31/2020	0.084%	0.875%	0.351%	0.090%	0.261%
11/30/2020	\$ 36,245,110	\$ 18,118,076	\$ 54,363,186	11/30/2020	0.083%	0.875%	0.347%	0.090%	0.257%
12/31/2020	\$ 58,159,813	\$ 17,945,489	\$ 76,105,302	12/31/2020	0.041%	0.875%	0.238%	0.090%	0.148%
1/31/2021	\$ 45,138,805	\$ 31,423,948	\$ 76,562,753	1/31/2021	0.043%	0.875%	0.384%	0.060%	0.324%
2/28/2021	\$ 44,736,318	\$ 27,432,104	\$ 72,168,422	2/28/2021	0.041%	0.875%	0.358%	0.040%	0.318%
3/31/2021	\$ 43,806,472	\$ 38,901,760	\$ 82,708,232	3/31/2021	0.035%	0.875%	0.430%	0.025%	0.405%
4/30/2021	\$ 43,807,086	\$ 37,526,894	\$ 81,333,980	4/30/2021	0.027%	1.350%	0.637%	0.025%	0.612%
5/31/2021	\$ 46,479,256	\$ 37,172,228	\$ 83,651,484	5/31/2021	0.027%	1.350%	0.615%	0.025%	0.590%
6/30/2021	\$ 44,542,699	\$ 36,873,957	\$ 81,416,656	6/30/2021	0.028%	1.350%	0.627%	0.080%	0.547%
7/31/2021	\$ 43,597,236	\$ 37,066,930	\$ 80,664,166	7/31/2021	0.031%	1.250%	0.591%	0.060%	0.531%
8/31/2021	\$ 38,331,106	\$ 25,983,503	\$ 64,314,610	8/31/2021	0.038%	1.25%	0.073%	0.040%	0.033%
9/30/2021	\$ 39,277,300	\$ 25,179,242	\$ 64,456,542	9/30/2021	0.013%	1.25%	0.057%	0.040%	0.017%
10/31/2021	\$ 38,575,121	\$ 24,219,417	\$ 62,794,538	10/31/2021	0.013%	1.25%	0.056%	0.050%	0.006%
11/30/2021	\$ 42,331,957	\$ 23,301,835	\$ 65,633,792	11/30/2021	0.012%	1.25%	0.052%	0.050%	0.002%
12/31/2021	\$ 61,034,165	\$ 20,932,763	\$ 81,966,928	12/31/2021	0.008%	1.25%	0.038%	0.060%	(0.022%)
1/31/2022	\$ 57,639,703	\$ 23,632,627	\$ 81,272,331	1/31/2022	0.009%	1.25%	0.042%	0.240%	(0.198%)
2/28/2022	\$ 57,659,142	\$ 18,852,765	\$ 76,511,907	2/28/2022	0.009%	1.25%	0.037%	0.370%	(0.333%)
3/31/2022	\$ 56,555,961	\$ 17,838,308	\$ 74,394,269	3/31/2022	0.009%	1.25%	0.037%	0.510%	(0.473%)
4/30/2022	\$ 47,187,245	\$ 26,709,042	\$ 73,896,287	4/30/2022	0.011%	1.25%	0.052%	0.330%	(0.278%)
5/31/2022	\$ 44,935,017	\$ 26,710,048	\$ 71,645,065	5/31/2022	0.152%	1.25%	0.142%	1.000%	(0.858%)
6/30/2022	\$ 43,202,880	\$ 26,499,005	\$ 69,701,885	6/30/2022	0.397%	1.25%	0.294%	1.750%	(1.456%)
7/31/2022	\$ 44,839,678	\$ 26,507,822	\$ 71,347,501	7/31/2022	0.595%	1.25%	0.420%	2.500%	(2.080%)
8/31/2022	\$ 39,726,391	\$ 16,680,343	\$ 56,406,734	8/31/2022	0.981%	1.25%	0.728%	2.500%	(1.772%)
9/30/2022	\$ 39,177,822	\$ 16,706,738	\$ 55,884,560	9/30/2022	0.031%	1.25%	0.059%	3.080%	(3.021%)
10/31/2022	\$ 37,537,647	\$ 16,373,580	\$ 53,911,228	10/31/2022	0.063%	1.25%	0.082%	4.060%	(3.978%)
11/30/2022	\$ 46,665,007	\$ 16,271,195	\$ 62,936,202	11/30/2022	0.136%	1.25%	0.133%	3.830%	(3.697%)
12/31/2022	\$ 60,799,675	\$ 19,913,246	\$ 80,712,921	12/31/2022	1.740%	1.25%	1.342%	4.330%	(2.988%)
1/31/2023	\$ 61,911,798	\$ 18,735,221	\$ 80,647,019	1/31/2023	1.946%	1.25%	1.523%	4.580%	(3.057%)
2/28/2023	\$ 61,333,501	\$ 14,237,613	\$ 75,571,115	2/28/2023	2.019%	1.25%	1.662%	4.570%	(2.908%)
3/31/2023	\$ 60,614,269	\$ 13,556,310	\$ 74,170,579	3/31/2023	2.161%	1.25%	1.789%	4.830%	(3.041%)
4/30/2023	\$ 50,414,744	\$ 24,043,463	\$ 74,458,206	4/30/2023	3.357%	1.25%	2.314%	4.830%	(2.516%)
5/31/2023	\$ 49,624,725	\$ 24,061,359	\$ 73,686,084	5/31/2023	3.687%	1.25%	2.524%	5.080%	(2.556%)
6/30/2023	\$ 48,516,708	\$ 24,092,418	\$ 72,609,126	6/30/2023	3.834%	1.25%	2.603%	5.080%	(2.477%)
7/31/2023	\$ 47,287,656	\$ 24,191,755	\$ 71,479,411	7/31/2023	3.972%	1.25%	2.670%	5.330%	(2.660%)
8/31/2023	\$ 42,596,838	\$ 13,519,514	\$ 56,116,351	8/31/2023	4.460%	1.25%	3.415%	5.320%	(1.905%)
9/30/2023	\$ 41,759,297	\$ 13,191,948	\$ 54,951,245	9/30/2023	3.152%	1.25%	2.426%	5.330%	(2.904%)



Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual- General Fund (Cash Basis)
GEN - General Fund
From 10/1/2022 Through 9/30/2023

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00
Investment income	24,534.36	0.00	24,534.36
Miscellaneous	23,249.36	0.00	23,249.36
Total Revenues:	47,783.72	0.00	47,783.72
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	2,287,192.53	2,415,946.00	128,753.47
ENGINEERING FEES	1,271.00	55,000.00	53,729.00
LEGAL SERVICES	121,868.61	120,000.00	(1,868.61)
IT Services	90,496.12	92,185.00	1,688.88
MOWING & LANDSCAPE MAINTENANCE	41,780.14	51,086.00	9,305.86
ELECTRICITY	20,346.06	25,655.00	5,308.94
INSURANCE-GENERAL	297,460.92	293,857.00	(3,603.92)
REPAIR & MAINT-BLDG	39,087.86	45,000.00	5,912.14
R & M - HVAC REPAIRS	10,750.00	50,000.00	39,250.00
PUBLIC INFORMATION	24,620.61	35,000.00	10,379.39
FUEL-VEHICLES	48,448.11	35,000.00	(13,448.11)
Other	1,328,809.27	1,472,362.00	143,552.73
Total Physical Environment	4,312,131.23	4,691,091.00	378,959.77
Capital outlay			
FURNITURE	15,483.28	18,000.00	2,516.72
Other	142,559.99	203,000.00	60,440.01
Total Capital outlay	158,043.27	221,000.00	62,956.73
Principal	18,198.57	18,199.00	0.43
Interest	2,330.82	2,325.00	(5.82)
Total Expenditures:	4,490,703.89	4,932,615.00	441,911.11
Excess (deficiency) of revenues over expenditures	(4,442,920.17)	(4,932,615.00)	489,694.83
Other financing sources (uses):			
Transfers in	4,490,703.89	5,037,615.00	(546,911.11)
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	17,389.40	0.00	17,389.40
Total Other financing sources (uses):	4,508,093.29	5,037,615.00	(529,521.71)
Net change in fund balance	65,173.12	105,000.00	(39,826.88)
Fund balances, beginning of year	1,042,193.56	0.00	1,042,193.56
Total Fund balances, beginning of year	1,042,193.56	0.00	1,042,193.56
Fund balance, end of year	1,107,366.68	105,000.00	1,002,366.68

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 1
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	124,157	123,406	751
Intergovernmental revenues	0	0	0
Investment income	6,487	0	6,487
Miscellaneous	27,547	0	27,547
Total Revenues:	<u>158,191</u>	<u>123,406</u>	<u>34,785</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	10,245	0	(10,245)
LEGAL SERVICES	11,870	500	(11,370)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	656	752	96
CHEMICAL WEED CONTROL	14,898	14,897	(1)
MOWING SERVICES	0	0	0
TRASH DISPOSAL	2,050	1,000	(1,050)
MOWING & LANDSCAPE MAINTENANCE	21,978	16,920	(5,058)
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT - GENERAL	175	3,000	2,825
REPAIR & MAINT-TELEMETRY	314	5,000	4,686
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	500	500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	515	522	7
Total Physical Environment	<u>62,700</u>	<u>55,091</u>	<u>(7,609)</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	29,000	36,000	7,000
Other	2,802	2,739	(63)
Total Capital outlay	<u>31,802</u>	<u>38,739</u>	<u>6,937</u>
Total Expenditures:	<u>94,502</u>	<u>93,830</u>	<u>(672)</u>
Excess (deficiency) of revenues over expenditures	<u>63,689</u>	<u>29,576</u>	<u>34,113</u>
Other financing sources (uses):			
Transfers out	(58,948)	(66,881)	7,933
Total Other financing sources (uses):	<u>(58,948)</u>	<u>(66,881)</u>	<u>7,933</u>
Net change in fund balance	4,741	(37,305)	42,046
Fund balances, beginning of year	214,355	0	214,355
Total Fund balances, beginning of year	<u>214,355</u>	<u>0</u>	<u>214,355</u>
Fund balance, end of period	<u>219,096</u>	<u>(37,305)</u>	<u>256,401</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	370,791	370,204	587
Intergovernmental revenues	0	0	0
Investment income	15,931	0	15,931
Miscellaneous	25,001	0	25,001
Total Revenues:	411,723	370,204	41,519
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	2,000	2,000
ENGINEERING-PERMITS	1,003	0	(1,003)
ENVIRONMENTAL LIASON	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,597	1,832	235
CHEMICAL WEED CONTROL	18,390	18,390	(0)
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	13,957	16,460	2,503
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	26,194	31,686	5,492
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,200	2,500	1,300
REPAIR & MAINT - GENERAL	0	4,500	4,500
REPAIR & MAINT-TELEMTRY	639	5,000	4,361
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	500	500
R&M- Aerator refurbishments	6,026	6,850	824
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	15,000	15,000
Other	28,403	24,312	(4,091)
Total Physical Environment	97,409	150,530	53,121
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	6,000	6,000
Other	11,820	11,556	(264)
Total Capital outlay	11,820	17,556	5,736
Total Expenditures:	109,229	168,086	58,857
Excess (deficiency) of revenues over expenditures	302,494	202,118	100,376
Other financing sources (uses):			
Transfers out	(157,226)	(206,514)	49,288
Total Other financing sources (uses):	(157,226)	(206,514)	49,288
Net change in fund balance	145,268	(4,396)	149,664
Fund balances, beginning of year	389,575	0	389,575

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	389,575	0	389,575
Fund balance, end of period	534,843	(4,396)	539,239

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2A
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	124,804	124,518	286
Intergovernmental revenues	0	0	0
Investment income	10,274	0	10,274
Miscellaneous	27,531	0	27,531
Total Revenues:	<u>162,609</u>	<u>124,518</u>	<u>38,091</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	3,663	0	(3,663)
LEGAL SERVICES	5,191	2,000	(3,191)
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	219	375	156
AUDITORS SERVICES	1,266	1,452	186
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	3,561	4,200	639
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	37	0	(37)
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	1,745	3,000	1,255
REPAIR & MAINT-TELEMETRY	4,497	9,000	4,503
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	1,650	3,000	1,350
REPAIR & MAINT - GATE/FENCE	0	1,200	1,200
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	1,200	8,000	6,800
Other	4,173	3,398	(775)
Total Physical Environment	<u>27,202</u>	<u>46,625</u>	<u>19,423</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	4,507	4,340	(167)
Total Capital outlay	<u>4,507</u>	<u>4,340</u>	<u>(167)</u>
Total Expenditures:	<u>31,709</u>	<u>50,965</u>	<u>19,256</u>
Excess (deficiency) of revenues over expenditures	<u>130,900</u>	<u>73,553</u>	<u>57,347</u>
Other financing sources (uses):			
Transfers out	(60,077)	(77,352)	17,275
Total Other financing sources (uses):	<u>(60,077)</u>	<u>(77,352)</u>	<u>17,275</u>
Net change in fund balance	70,823	(3,799)	74,622
Fund balances, beginning of year	<u>300,183</u>	<u>0</u>	<u>300,183</u>
Total Fund balances, beginning of year	<u>300,183</u>	<u>0</u>	<u>300,183</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 2A
 From 10/1/2022 Through 9/30/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	371,006	(3,799)	374,805

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2C
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	344,254	343,501	753
Intergovernmental revenues	0	0	0
Investment income	15,890	0	15,890
Miscellaneous	32,280	0	32,280
Total Revenues:	<u>392,424</u>	<u>343,501</u>	<u>48,923</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	7,506	0	(7,506)
LEGAL SERVICES	6,295	500	(5,795)
FINANCIAL CONS./ADVISOR	219	375	156
AUDITORS SERVICES	1,269	1,456	187
CHEMICAL WEED CONTROL	1,586	1,586	(0)
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,823	3,330	507
PRESERVE/EXOTIC MAINT	105,501	146,395	40,894
REPAIR & MAINT-AERATORS	0	12,500	12,500
REPAIR & MAINT - GENERAL	3,950	10,000	6,050
REPAIR & MAINT-TELEMTRY	840	5,000	4,160
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	60,000	60,000
R&M- Aerator refurbishments	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	9,920	5,221	(4,699)
Total Physical Environment	<u>139,909</u>	<u>264,363</u>	<u>124,454</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>139,909</u>	<u>264,363</u>	<u>124,454</u>
Excess (deficiency) of revenues over expenditures	<u>252,515</u>	<u>79,138</u>	<u>173,377</u>
Other financing sources (uses):			
Transfers out	(94,252)	(62,126)	(32,126)
Total Other financing sources (uses):	<u>(94,252)</u>	<u>(62,126)</u>	<u>(32,126)</u>
Net change in fund balance	158,263	17,012	141,251
Fund balances, beginning of year	409,720	0	409,720
Total Fund balances, beginning of year	<u>409,720</u>	<u>0</u>	<u>409,720</u>
Fund balance, end of period	<u>567,983</u>	<u>17,012</u>	<u>550,971</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	354,344	342,518	11,826
Intergovernmental revenues	0	0	0
Investment income	13,166	0	13,166
Miscellaneous	5,724	0	5,724
Total Revenues:	373,234	342,518	30,716
Expenditures:			
Physical Environment			
ENGINEERING FEES	2,391	1,000	(1,391)
ENGINEERING-PERMITS	993	0	(993)
LEGAL SERVICES	812	1,000	188
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,127	1,293	166
CHEMICAL WEED CONTROL	26,090	30,769	4,679
MOWING SERVICES	0	0	0
TRASH DISPOSAL	4,400	2,500	(1,900)
MOWING & LANDSCAPE MAINTENANCE	35,193	46,140	10,947
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	706	6,048	5,342
REPAIR & MAINT-AERATORS	2,759	10,178	7,419
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	23,760	36,000	12,240
REPAIR & MAINT - GENERAL	6,730	6,000	(730)
REPAIR & MAINT-TELEMETRY	2,572	5,000	2,428
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE/FENCE	450	500	50
Repairs & Maint - Catch Basins	0	5,000	5,000
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	1,500	1,500
Other	4,322	11,285	6,963
Total Physical Environment	112,304	167,713	55,409
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	5,150	17,000	11,850
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	82,412	43,723	(38,689)
Other	3,537	3,458	(79)
Total Capital outlay	91,099	64,181	(26,918)
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	203,403	231,894	28,491
Excess (deficiency) of revenues over expenditures	169,831	110,624	59,207
Other financing sources (uses):			
Transfers out	(99,098)	(126,708)	27,610
Capital contributions from landowners	11,430	11,556	(126)
Total Other financing sources (uses):	(87,668)	(115,152)	27,484
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Net change in fund balance	82,163	(4,528)	86,691

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 3
 From 10/1/2022 Through 9/30/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	402,878	0	402,878
Total Fund balances, beginning of year	402,878	0	402,878
Fund balance, end of period	485,041	(4,528)	489,569

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3A
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	228,346	227,946	400
Intergovernmental revenues	0	0	0
Investment income	12,349	0	12,349
Miscellaneous	130	0	130
Total Revenues:	<u>240,825</u>	<u>227,946</u>	<u>12,879</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	15,000	15,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	638	2,000	1,362
FINANCIAL CONS./ADVISOR	109	188	79
IT Services	0	0	0
AUDITORS SERVICES	1,152	1,321	169
CHEMICAL WEED CONTROL	7,506	8,852	1,346
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	16,408	31,658	15,250
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-ROADS	0	23,000	23,000
REPAIR & MAINT-CULVERTS	0	60,000	60,000
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	10,000	10,000
R&M- Aerator refurbishments	11,643	13,700	2,057
REPAIR & MAINT- STREET SWEEP	15,987	18,354	2,367
Other	<u>31,255</u>	<u>29,591</u>	<u>(1,664)</u>
Total Physical Environment	<u>84,697</u>	<u>217,164</u>	<u>132,467</u>
Capital outlay			
MACHINERY & EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>84,697</u>	<u>217,164</u>	<u>132,467</u>
Excess (deficiency) of revenues over expenditures	<u>156,128</u>	<u>10,782</u>	<u>145,346</u>
Other financing sources (uses):			
Transfers out	(57,873)	(73,997)	16,124
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(57,873)</u>	<u>(73,997)</u>	<u>16,124</u>
Net change in fund balance	98,255	(63,215)	161,470
Fund balances, beginning of year	<u>335,581</u>	<u>0</u>	<u>335,581</u>
Total Fund balances, beginning of year	<u>335,581</u>	<u>0</u>	<u>335,581</u>
Fund balance, end of period	<u>433,836</u>	<u>(63,215)</u>	<u>497,051</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 4
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	556,491	554,171	2,320
Intergovernmental revenues	0	0	0
Investment income	25,918	0	25,918
Miscellaneous	3,964	0	3,964
Total Revenues:	<u>586,373</u>	<u>554,171</u>	<u>32,202</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	1,850	1,000	(850)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,881	2,158	277
CHEMICAL WEED CONTROL	15,800	18,634	2,834
MOWING SERVICES	0	0	0
TRASH DISPOSAL	350	1,000	650
MOWING & LANDSCAPE MAINTENANCE	15,415	18,180	2,765
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	57,283	75,978	18,695
REPAIR & MAINT-CANAL/LAKE	3,560	2,500	(1,060)
REPAIR & MAINT - GENERAL	3,900	4,000	100
REPAIR & MAINT-TELEMETRY	10,135	5,000	(5,135)
REPAIR & MAINT-CULVERTS	2,950	300,000	297,050
REPAIR & MAINT - GATE/FENCE	0	500	500
R&M- Aerator refurbishments	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,500	2,500
Other	54,753	57,204	2,451
Total Physical Environment	<u>167,877</u>	<u>489,154</u>	<u>321,277</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	13,500	13,500	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	17,391	65,585	48,194
Other	10,307	10,078	(229)
Total Capital outlay	<u>41,198</u>	<u>89,163</u>	<u>47,965</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>209,075</u>	<u>578,317</u>	<u>369,242</u>
Excess (deficiency) of revenues over expenditures	<u>377,298</u>	<u>(24,146)</u>	<u>401,444</u>
Other financing sources (uses):			
Transfers out	(164,464)	(198,614)	34,150
Total Other financing sources (uses):	<u>(164,464)</u>	<u>(198,614)</u>	<u>34,150</u>
Net change in fund balance	212,834	(222,760)	435,594
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 10/1/2022 Through 9/30/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	657,299	0	657,299
Total Fund balances, beginning of year	657,299	0	657,299
Fund balance, end of period	870,133	(222,760)	1,092,893

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	504,256	503,606	650
Intergovernmental revenues	0	0	0
Investment income	25,031	0	25,031
Miscellaneous	100	0	100
Total Revenues:	529,387	503,606	25,781
Expenditures:			
Physical Environment			
ENGINEERING FEES	175	1,000	825
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	3,786	4,492	706
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	8,000	8,000
AUDITORS SERVICES	745	855	110
CHEMICAL WEED CONTROL	10,068	10,067	(1)
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	11,150	13,150	2,000
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	9,150	5,000	(4,150)
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	303,500	303,500
REPAIR & MAINT - GATE/FENCE	0	500	500
Other	4,960	4,922	(38)
Total Physical Environment	40,034	354,486	314,452
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	14,600	19,600	5,000
Other	9,480	9,269	(211)
Total Capital outlay	24,080	28,869	4,789
Principal	66,773	66,773	0
Interest	85,661	85,661	(0)
Total Expenditures:	216,548	535,789	319,241
Excess (deficiency) of revenues over expenditures	312,839	(32,183)	345,022
Other financing sources (uses):			
Transfers out	(118,677)	(115,809)	(2,868)
Total Other financing sources (uses):	(118,677)	(115,809)	(2,868)
Net change in fund balance	194,162	(147,992)	342,154
Fund balances, beginning of year	618,061	0	618,061
Total Fund balances, beginning of year	618,061	0	618,061
Fund balance, end of period	812,223	(147,992)	960,215

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5A
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	331,442	331,461	(20)
Intergovernmental revenues	0	0	0
Investment income	32,568	0	32,568
Miscellaneous	11,186	0	11,186
Total Revenues:	<u>375,195</u>	<u>331,461</u>	<u>43,734</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	7,841	20,000	12,159
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,798	2,000	202
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,130	1,296	166
MARSH MAINT-LITTORAL ZONE	6,479	17,884	11,405
CHEMICAL WEED CONTROL	33,375	36,409	3,034
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	2,950	3,000	50
REPAIR & MAINT-TELEMTRY	0	0	0
REPAIR & MAINT-ROADS	17,942	57,000	39,058
REPAIR & MAINT-CULVERTS	451,495	500,000	48,505
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	125,000	125,000
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	16,820	17,843	1,023
Total Physical Environment	<u>539,830</u>	<u>785,932</u>	<u>246,102</u>
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	<u>0</u>	<u>0</u>	<u>0</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>539,830</u>	<u>785,932</u>	<u>246,102</u>
Excess (deficiency) of revenues over expenditures	<u>(164,635)</u>	<u>(454,471)</u>	<u>289,836</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(138,181)	(152,052)	13,871
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(138,181)</u>	<u>(152,052)</u>	<u>13,871</u>
Net change in fund balance	<u>(302,816)</u>	<u>(606,523)</u>	<u>303,707</u>
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 10/1/2022 Through 9/30/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	1,150,506	0	1,150,506
Total Fund balances, beginning of year	1,150,506	0	1,150,506
Fund balance, end of period	847,690	(606,523)	1,454,213

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5B
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	99,160	98,844	316
Intergovernmental revenues	4,702	0	4,702
Investment income	5,739	0	5,739
Miscellaneous	199	0	199
Total Revenues:	<u>109,801</u>	<u>98,844</u>	<u>10,957</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	3,000	3,000
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	109	188	79
OTHER PROFESSIONAL SVCS	240	0	(240)
AUDITORS SERVICES	637	731	94
MOWING & LANDSCAPE MAINTENANCE	4,168	4,916	748
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	4	0	(4)
REPAIR & MAINT-PUMP STATN	14,133	10,500	(3,633)
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	5,383	35,000	29,617
REPAIR & MAINT - GENERAL	375	1,000	625
REPAIR & MAINT-TELEMETRY	22,679	5,000	(17,679)
R&M- GENERATORS	2,491	2,500	9
REPAIR & MAINT- WATER CTRL STR	0	750	750
Other	8,261	8,277	16
Total Physical Environment	<u>58,482</u>	<u>75,362</u>	<u>16,880</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Principal	0	0	0
Total Expenditures:	<u>58,482</u>	<u>75,362</u>	<u>16,880</u>
Excess (deficiency) of revenues over expenditures	<u>51,319</u>	<u>23,482</u>	<u>27,837</u>
Other financing sources (uses):			
Transfers out	(44,643)	(50,361)	5,718
Total Other financing sources (uses):	<u>(44,643)</u>	<u>(50,361)</u>	<u>5,718</u>
Net change in fund balance	6,676	(26,879)	33,555
Fund balances, beginning of year	<u>183,573</u>	<u>0</u>	<u>183,573</u>
Total Fund balances, beginning of year	<u>183,573</u>	<u>0</u>	<u>183,573</u>
Fund balance, end of period	<u>190,249</u>	<u>(26,879)</u>	<u>217,128</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5C
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	45,232	45,150	82
Investment income	7,235	0	7,235
Miscellaneous	199	0	199
Total Revenues:	<u>52,667</u>	<u>45,150</u>	<u>7,517</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	463	531	68
TRASH DISPOSAL	3,400	3,400	0
MOWING & LANDSCAPE MAINTENANCE	916	1,080	164
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,500	1,500
REPAIR & MAINT - GENERAL	150	1,500	1,350
REPAIR & MAINT-TELEMETRY	275	5,000	4,725
REPAIR & MAINT-CULVERTS	0	7,000	7,000
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	<u>775</u>	<u>1,428</u>	<u>653</u>
Total Physical Environment	<u>5,978</u>	<u>23,939</u>	<u>17,961</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	376	362	(14)
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>376</u>	<u>362</u>	<u>(14)</u>
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>6,354</u>	<u>24,301</u>	<u>17,947</u>
Excess (deficiency) of revenues over expenditures	<u>46,313</u>	<u>20,849</u>	<u>25,464</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(20,257)</u>	<u>(25,616)</u>	<u>5,359</u>
Total Other financing sources (uses):	<u>(20,257)</u>	<u>(25,616)</u>	<u>5,359</u>
Net change in fund balance	26,055	(4,767)	30,822
Fund balances, beginning of year	<u>246,104</u>	<u>0</u>	<u>246,104</u>
Total Fund balances, beginning of year	<u>246,104</u>	<u>0</u>	<u>246,104</u>
Fund balance, end of period	<u>272,160</u>	<u>(4,767)</u>	<u>276,927</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5D
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	89,813	89,719	94
Intergovernmental revenues	3,004	0	3,004
Investment income	7,795	0	7,795
Miscellaneous	100	0	100
Total Revenues:	<u>100,713</u>	<u>89,719</u>	<u>10,994</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	240	0	(240)
Special Legislative Activities	0	0	0
AUDITORS SERVICES	732	840	108
MOWING & LANDSCAPE MAINTENANCE	2,176	2,566	390
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	1,074	10,000	8,926
REPAIR & MAINT-CANAL/LAKE	1,800	3,000	1,200
REPAIR & MAINT-BLDG	0	3,000	3,000
REPAIR & MAINT - GENERAL	300	1,000	700
REPAIR & MAINT-TELEMETRY	25,035	5,000	(20,035)
R&M- GENERATORS	4,305	2,500	(1,805)
REPAIR & MAINT- WATER CTRL STR	0	1,600	1,600
Other	6,395	6,424	29
Total Physical Environment	<u>42,056</u>	<u>37,430</u>	<u>(4,626)</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>42,056</u>	<u>37,430</u>	<u>(4,626)</u>
Excess (deficiency) of revenues over expenditures	<u>58,656</u>	<u>52,289</u>	<u>6,367</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(46,639)	(54,754)	8,115
Total Other financing sources (uses):	<u>(46,639)</u>	<u>(54,754)</u>	<u>8,115</u>
Net change in fund balance	12,018	(2,465)	14,483
Fund balances, beginning of year	<u>262,707</u>	<u>0</u>	<u>262,707</u>
Total Fund balances, beginning of year	<u>262,707</u>	<u>0</u>	<u>262,707</u>
Fund balance, end of period	<u>274,724</u>	<u>(2,465)</u>	<u>277,189</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 7
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	116,908	116,709	199
Intergovernmental revenues	2,479	0	2,479
Investment income	11,582	0	11,582
Miscellaneous	7,556	0	7,556
Total Revenues:	138,525	116,709	21,816
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	5,415	0	(5,415)
LEGAL SERVICES	0	500	500
WATER QUALITY	3,496	4,513	1,017
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	588	675	87
CHEMICAL WEED CONTROL	5,566	5,566	(0)
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,200	1,200
MOWING & LANDSCAPE MAINTENANCE	13,346	15,740	2,394
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	15	0	(15)
REPAIR & MAINT-CANAL/LAKE	2,950	5,000	2,050
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	1,003	0	(1,003)
REPAIR & MAINT - GATE/FENCE	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	350	350
Other	1,466	1,632	166
Total Physical Environment	33,845	39,176	5,331
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	16,600	27,000	10,400
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	376	362	(14)
Other	3,601	3,521	(80)
Total Capital outlay	20,577	30,883	10,306
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	54,422	70,059	15,637
Excess (deficiency) of revenues over expenditures	84,103	46,650	37,453
Other financing sources (uses):			
Transfers out	(58,208)	(75,451)	17,243
Total Other financing sources (uses):	(58,208)	(75,451)	17,243
Net change in fund balance	25,895	(28,801)	54,696
Fund balances, beginning of year	388,527	0	388,527
Total Fund balances, beginning of year	388,527	0	388,527

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 7
 From 10/1/2022 Through 9/30/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	414,422	(28,801)	443,223

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	120,436	120,291	145
Intergovernmental revenues	0	0	0
Investment income	10,455	0	10,455
Miscellaneous	609	0	609
Total Revenues:	131,501	120,291	11,210
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	3,719	6,549	2,830
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	615	705	90
CHEMICAL WEED CONTROL	3,778	3,778	(0)
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	4,799	5,660	861
SUPERVISORS EXPENSES	0	0	0
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	7	0	(7)
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT - GENERAL	950	5,000	4,050
REPAIR & MAINT-TELEMETRY	3,490	5,000	1,510
REPAIR & MAINT-CULVERTS	0	60,000	60,000
REPAIR & MAINT - GATE/FENCE	0	500	500
REPAIR & MAINT - IRRIGATION	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	1,200	1,200
Other	1,545	1,360	(185)
Total Physical Environment	18,903	94,752	75,849
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	752	723	(29)
Other	2,321	2,270	(51)
Total Capital outlay	3,073	2,993	(80)
Interest	0	0	0
Total Expenditures:	21,977	97,745	75,768
Excess (deficiency) of revenues over expenditures	109,524	22,546	86,978
Other financing sources (uses):			
Transfers out	(64,556)	(84,045)	19,489
Total Other financing sources (uses):	(64,556)	(84,045)	19,489
Net change in fund balance	44,968	(61,499)	106,467

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	332,655	0	332,655
Total Fund balances, beginning of year	332,655	0	332,655
Fund balance, end of period	377,623	(61,499)	439,122

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	986,836	984,633	2,203
Intergovernmental revenues	0	0	0
Investment income	38,553	0	38,553
Miscellaneous	12,794	0	12,794
Total Revenues:	<u>1,038,183</u>	<u>984,633</u>	<u>53,550</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	3,777	1,000	(2,777)
WATER QUALITY	1,734	2,384	650
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	5,000	5,000
AUDITORS SERVICES	3,575	4,101	526
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	34,607	40,486	5,879
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	9,938	11,720	1,782
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	199,641	228,257	28,616
UPLAND MAINTENANCE	25,472	33,191	7,719
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	69,555	90,780	21,225
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,200	2,500	300
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	1,575	4,000	2,425
REPAIR & MAINT-TELEMTRY	2,494	5,000	2,506
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	50,000	50,000
REPAIR & MAINT - GATE/FENCE	0	500	500
R&M- Aerator refurbishments	12,052	13,700	1,648
R & M PRESERVE STRUCTURES	60,824	100,000	39,176
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	3,700	4,000	300
Other	<u>117,175</u>	<u>101,911</u>	<u>(15,264)</u>
Total Physical Environment	548,320	755,030	206,710
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	37,030	68,500	31,470
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
MACHINERY & EQUIPMENT	22,482	23,128	646
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	59,512	91,628	32,116

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Principal	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>607,833</u>	<u>846,658</u>	<u>238,825</u>
Excess (deficiency) of revenues over expenditures	<u>430,350</u>	<u>137,975</u>	<u>292,375</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(212,543)</u>	<u>(229,133)</u>	<u>16,590</u>
Total Other financing sources (uses):	<u>(212,543)</u>	<u>(229,133)</u>	<u>16,590</u>
Net change in fund balance	217,807	(91,158)	308,965
Fund balances, beginning of year	<u>1,015,147</u>	<u>0</u>	<u>1,015,147</u>
Total Fund balances, beginning of year	<u>1,015,147</u>	<u>0</u>	<u>1,015,147</u>
Fund balance, end of period	<u>1,232,954</u>	<u>(91,158)</u>	<u>1,324,112</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	801,974	800,564	1,410
Intergovernmental revenues	0	0	0
Investment income	30,777	0	30,777
Miscellaneous	423	0	423
Total Revenues:	833,174	800,564	32,610
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	661	1,000	339
FINANCIAL CONS./ADVISOR	109	188	79
OTHER PROFESSIONAL SVCS	0	5,000	5,000
AUDITORS SERVICES	2,789	3,199	410
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	14,785	17,296	2,511
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,069	2,440	371
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	197,241	228,257	31,016
UPLAND MAINTENANCE	62,266	81,133	18,867
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	44,460	37,989	(6,471)
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	6	2,500	2,494
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	550	8,000	7,450
REPAIR & MAINT-TELEMETRY	1,012	5,000	3,988
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	500	500
R&M- Aerator refurbishments	6,026	6,850	824
R & M PRESERVE STRUCTURES	75,104	100,000	24,896
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	5,726	3,500	(2,226)
Other	70,355	65,745	(4,610)
Total Physical Environment	483,159	645,597	162,438
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	27,150	45,000	17,850
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	23,087	23,128	41
Other	0	0	0
Total Capital outlay	50,237	68,128	17,891
Principal	0	0	0
Total Expenditures:	533,396	713,725	180,329
Excess (deficiency) of revenues over expenditures	299,778	86,839	212,939

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers out	<u>(154,361)</u>	<u>(170,701)</u>	<u>16,340</u>
Total Other financing sources (uses):	<u>(154,361)</u>	<u>(170,701)</u>	<u>16,340</u>
Net change in fund balance	145,417	(83,862)	229,279
Fund balances, beginning of year			
	<u>820,933</u>	<u>0</u>	<u>820,933</u>
Total Fund balances, beginning of year	<u>820,933</u>	<u>0</u>	<u>820,933</u>
Fund balance, end of period	<u><u>966,350</u></u>	<u><u>(83,862)</u></u>	<u><u>1,050,212</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	2,846,942	2,840,091	6,851
Intergovernmental revenues	11,922	0	11,922
Investment income	97,755	0	97,755
Miscellaneous	27,953	0	27,953
Total Revenues:	2,984,571	2,840,091	144,480
Expenditures:			
Physical Environment			
ENGINEERING FEES	37,730	65,000	27,270
ENGINEERING-PERMITS	5,840	0	(5,840)
LEGAL SERVICES	21,097	5,000	(16,097)
WATER QUALITY	8,771	17,390	8,619
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	760	0	(760)
AUDITORS SERVICES	9,801	11,242	1,441
MARSH MAINT-LITTORAL ZONE	428,195	500,142	71,947
CHEMICAL WEED CONTROL	289,857	316,130	26,273
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	27,400	32,315	4,915
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	73,951	109,250	35,299
REPAIR & MAINT-AERATORS	214,673	195,026	(19,647)
REPAIR & MAINT-PUMP STATN	29,470	30,000	530
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	12,850	12,000	(850)
REPAIR & MAINT-BLDG	38,772	93,500	54,728
REPAIR & MAINT - GENERAL	5,637	10,000	4,363
REPAIR & MAINT-TELEMETRY	34,380	26,000	(8,380)
REPAIR & MAINT-ROADS	87,032	131,950	44,918
REPAIR & MAINT-CULVERTS	2,000	100,000	98,000
REPAIR & MAINT - GATE/FENCE	0	500	500
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	0	60,000	60,000
R&M- Aerator refurbishments	30,130	34,250	4,120
R&M- GENERATORS	9,135	7,500	(1,635)
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	4,500	4,500
R&M- PRESERVE STRUCTURE/INLETS	1,920	2,000	80
Other	208,924	205,950	(2,974)
Total Physical Environment	1,578,326	1,970,645	392,319
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	11,300	21,000	9,700
ROADS/BRIDGES	503,942	175,000	(328,942)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	81,135	80,362	(773)

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Other	9,098	8,196	(902)
Total Capital outlay	605,475	284,558	(320,917)
Principal	175,092	175,092	(0)
Interest	22,425	22,367	(58)
Total Expenditures:	2,381,318	2,452,662	71,344
Excess (deficiency) of revenues over expenditures	603,253	387,429	215,824
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(612,669)	(691,424)	78,755
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(612,669)	(691,424)	78,755
Net change in fund balance	(9,416)	(303,995)	294,579
Fund balances, beginning of year	2,558,601	0	2,558,601
Total Fund balances, beginning of year	2,558,601	0	2,558,601
Fund balance, end of period	2,549,186	(303,995)	2,853,181

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	65,197	65,064	133
Intergovernmental revenues	0	0	0
Investment income	5,599	0	5,599
Miscellaneous	3,407	0	3,407
Total Revenues:	74,204	65,064	9,140
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	2,320	0	(2,320)
LEGAL SERVICES	348	0	(348)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	302	346	44
CHEMICAL WEED CONTROL	187	187	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,679	3,160	481
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	7	0	(7)
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	250	1,000	750
REPAIR & MAINT-TELEMETRY	953	5,000	4,047
REPAIR & MAINT - GATE/FENCE	0	500	500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	646	647	1
Total Physical Environment	7,693	13,840	6,147
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	1,502	1,447	(55)
Other	2,573	2,515	(58)
Total Capital outlay	4,075	3,962	(113)
Total Expenditures:	11,768	17,802	6,034
Excess (deficiency) of revenues over expenditures	62,436	47,262	15,174
Other financing sources (uses):			
Transfers out	(43,238)	(53,029)	9,791
Total Other financing sources (uses):	(43,238)	(53,029)	9,791
Net change in fund balance	19,197	(5,767)	24,964
Fund balances, beginning of year	181,214	0	181,214
Total Fund balances, beginning of year	181,214	0	181,214
Fund balance, end of period	200,411	(5,767)	206,178

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

Current Year Actual	Total Budget - Original	Total Budget Variance - Original
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Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12A
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	24,105	24,064	41
Intergovernmental revenues	0	0	0
Investment income	3,192	0	3,192
Miscellaneous	0	0	0
Total Revenues:	<u>27,297</u>	<u>24,064</u>	<u>3,233</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	120	138	18
CHEMICAL WEED CONTROL	995	1,173	178
TRASH DISPOSAL	0	1,500	1,500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	907	7,641	6,734
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE/FENCE	0	0	0
R&M- Aerator refurbishments	0	0	0
Other	2,637	2,266	(371)
Total Physical Environment	<u>4,659</u>	<u>17,718</u>	<u>13,059</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>4,659</u>	<u>17,718</u>	<u>13,059</u>
Excess (deficiency) of revenues over expenditures	<u>22,637</u>	<u>6,346</u>	<u>16,291</u>
Other financing sources (uses):			
Transfers out	(8,844)	(11,782)	2,938
Total Other financing sources (uses):	<u>(8,844)</u>	<u>(11,782)</u>	<u>2,938</u>
Net change in fund balance	13,794	(5,436)	19,230
Fund balances, beginning of year	105,855	0	105,855
Total Fund balances, beginning of year	<u>105,855</u>	<u>0</u>	<u>105,855</u>
Fund balance, end of period	<u>119,649</u>	<u>(5,436)</u>	<u>125,085</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	804,656	801,613	3,043
Intergovernmental revenues	4,284	0	4,284
Investment income	29,259	0	29,259
Miscellaneous	75,972	0	75,972
Total Revenues:	<u>914,171</u>	<u>801,613</u>	<u>112,558</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	2,127	0	(2,127)
LEGAL SERVICES	20,362	5,000	(15,362)
WATER QUALITY	2,641	5,480	2,839
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	240	0	(240)
AUDITORS SERVICES	3,398	3,898	500
CHEMICAL WEED CONTROL	33,839	39,908	6,069
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	950	1,000	50
MOWING & LANDSCAPE MAINTENANCE	7,963	9,391	1,428
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	155,306	165,182	9,876
REPAIR & MAINT-PUMP STATN	5,219	5,000	(219)
REPAIR & MAINT-CANAL/LAKE	16,800	30,000	13,200
REPAIR & MAINT-BLDG	0	1,000	1,000
REPAIR & MAINT - GENERAL	1,197	1,000	(197)
REPAIR & MAINT-TELEMETRY	11,343	26,000	14,657
REPAIR & MAINT-CULVERTS	33,825	40,000	6,175
REPAIR & MAINT - GATE/FENCE	0	0	0
R&M- Aerator refurbishments	23,286	27,400	4,114
R&M- GENERATORS	2,773	2,500	(273)
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	<u>179,460</u>	<u>150,628</u>	<u>(28,832)</u>
Total Physical Environment	<u>500,730</u>	<u>517,387</u>	<u>16,657</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	372,500	372,500
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	21,475	21,500	25
Other	<u>1,470</u>	<u>1,437</u>	<u>(33)</u>
Total Capital outlay	<u>22,945</u>	<u>395,437</u>	<u>372,492</u>
Principal	94,028	94,028	(0)
Interest	<u>12,043</u>	<u>12,012</u>	<u>(31)</u>
Total Expenditures:	<u>629,746</u>	<u>1,018,864</u>	<u>389,118</u>
Excess (deficiency) of revenues over expenditures	<u>284,425</u>	<u>(217,251)</u>	<u>501,676</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 14
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(155,306)	(191,122)	35,816
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(155,306)</u>	<u>(191,122)</u>	<u>35,816</u>
Net change in fund balance	129,119	(408,373)	537,492
Fund balances, beginning of year	<u>740,606</u>	<u>0</u>	<u>740,606</u>
Total Fund balances, beginning of year	<u>740,606</u>	<u>0</u>	<u>740,606</u>
Fund balance, end of period	<u><u>869,725</u></u>	<u><u>(408,373)</u></u>	<u><u>1,278,098</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	928,467	925,051	3,416
Intergovernmental revenues	0	0	0
Investment income	32,912	0	32,912
Miscellaneous	4,958	0	4,958
Total Revenues:	<u>966,338</u>	<u>925,051</u>	<u>41,287</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	2,958	1,000	(1,958)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	2,500	2,500
AUDITORS SERVICES	3,079	3,532	453
CHEMICAL WEED CONTROL	64,995	76,652	11,657
MOWING SERVICES	0	0	0
TRASH DISPOSAL	27,500	31,000	3,500
MOWING & LANDSCAPE MAINTENANCE	11,549	13,620	2,071
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	100,004	143,514	43,510
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	9,100	30,500	21,400
REPAIR & MAINT - GENERAL	585	12,000	11,415
REPAIR & MAINT-TELEMETRY	4,466	5,000	534
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	28,909	27,400	(1,509)
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	11,000	11,000
Other	<u>200,537</u>	<u>170,128</u>	<u>(30,409)</u>
Total Physical Environment	<u>453,682</u>	<u>559,346</u>	<u>105,664</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	456,500	456,500
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	48,986	1,085	(47,901)
Other	<u>6,242</u>	<u>6,103</u>	<u>(139)</u>
Total Capital outlay	<u>55,228</u>	<u>463,688</u>	<u>408,460</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>508,910</u>	<u>1,023,034</u>	<u>514,124</u>
Excess (deficiency) of revenues over expenditures	<u>457,428</u>	<u>(97,983)</u>	<u>555,411</u>
Other financing sources (uses):			
Transfers out	(145,708)	(177,706)	31,998

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(145,708)</u>	<u>(177,706)</u>	<u>31,998</u>
Net change in fund balance	311,720	(275,689)	587,409
Fund balances, beginning of year	<u>764,653</u>	<u>0</u>	<u>764,653</u>
Total Fund balances, beginning of year	<u>764,653</u>	<u>0</u>	<u>764,653</u>
Fund balance, end of period	<u>1,076,373</u>	<u>(275,689)</u>	<u>1,352,062</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,212,591	1,211,107	1,484
Intergovernmental revenues	0	0	0
Investment income	50,077	0	50,077
Miscellaneous	71,641	0	71,641
Total Revenues:	1,334,309	1,211,107	123,202
Expenditures:			
Physical Environment			
ENGINEERING FEES	3,875	55,000	51,125
ENGINEERING-PERMITS	38,550	0	(38,550)
ENVIRONMENTAL LIASON	3,755	25,031	21,276
LEGAL SERVICES	30,861	20,000	(10,861)
WATER QUALITY	4,481	5,698	1,217
FINANCIAL CONS./ADVISOR	109	188	79
AUDITORS SERVICES	3,967	4,550	583
MARSH MAINT-LITTORAL ZONE	626	6,082	5,456
CHEMICAL WEED CONTROL	37,098	40,471	3,373
MOWING SERVICES	0	0	0
SECURITY SERVICES	447,894	447,894	0
TRASH DISPOSAL	750	5,000	4,250
MOWING & LANDSCAPE MAINTENANCE	36,766	43,360	6,594
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	23,284	26,220	2,936
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	3,750	20,000	16,250
REPAIR & MAINT - GENERAL	0	7,500	7,500
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT-ROADS	27,470	292,000	264,530
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	16,125	20,000	3,875
REPAIR & MAINT- STREET SWEEP	5,552	6,550	998
REPAIR & MAINT- WATER CTRL STR	0	5,000	5,000
Other	20,109	20,803	694
Total Physical Environment	705,022	1,082,847	377,825
Capital outlay			
ROADS/BRIDGES	0	343,000	343,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	4,046	2,122	(1,924)
Total Capital outlay	4,046	345,122	341,076
Principal	0	0	0
Total Expenditures:	709,068	1,427,969	718,901
Excess (deficiency) of revenues over expenditures	625,241	(216,862)	842,103

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers out	(205,620)	(220,508)	14,888
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(205,620)</u>	<u>(220,508)</u>	<u>14,888</u>
Net change in fund balance	419,621	(437,370)	856,991
Fund balances, beginning of year			
	<u>1,312,567</u>	<u>0</u>	<u>1,312,567</u>
Total Fund balances, beginning of year	<u>1,312,567</u>	<u>0</u>	<u>1,312,567</u>
Fund balance, end of period	<u><u>1,732,189</u></u>	<u><u>(437,370)</u></u>	<u><u>2,169,559</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,650,853	1,645,266	5,587
Intergovernmental revenues	233,069	255,000	(21,931)
Investment income	71,110	0	71,110
Miscellaneous	2,667	0	2,667
Total Revenues:	<u>1,957,698</u>	<u>1,900,266</u>	<u>57,432</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	203	10,000	9,798
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	11,520	20,000	8,480
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	310,600	348,187	37,587
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	760	0	(760)
AUDITORS SERVICES	6,870	7,880	1,010
MARSH MAINT-LITTORAL ZONE	338,397	391,446	53,050
CHEMICAL WEED CONTROL	168,607	183,864	15,257
TRASH DISPOSAL	283	1,300	1,017
MOWING & LANDSCAPE MAINTENANCE	13,207	15,576	2,369
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	180,361	148,662	(31,699)
REPAIR & MAINT-PUMP STATN	25,372	55,000	29,628
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	4,600	1,500	(3,100)
REPAIR & MAINT - GENERAL	2,600	3,000	400
REPAIR & MAINT-TELEMETRY	43,386	26,000	(17,386)
REPAIR & MAINT-ROADS	5,139	95,000	89,861
REPAIR & MAINT-CULVERTS	47,616	100,000	52,384
REPAIR & MAINT - GATE/FENCE	0	1,000	1,000
Repairs & Maint - Catch Basins	100,000	120,000	20,000
R&M- Aerator refurbishments	16,857	27,400	10,543
R&M- GENERATORS	6,832	7,500	668
REPAIR & MAINT- STREET SWEEP	23,955	28,252	4,297
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	<u>225,691</u>	<u>200,985</u>	<u>(24,706)</u>
Total Physical Environment	<u>1,532,855</u>	<u>1,805,552</u>	<u>272,697</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	29,700	0	(29,700)
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	<u>3,003</u>	<u>2,936</u>	<u>(67)</u>
Total Capital outlay	<u>32,703</u>	<u>2,936</u>	<u>(29,767)</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Expenditures:	<u>1,565,558</u>	<u>1,808,488</u>	<u>242,930</u>
Excess (deficiency) of revenues over expenditures	<u>392,140</u>	<u>91,778</u>	<u>300,362</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(313,957)	(351,180)	37,223
Capital contributions from landowners	<u>19,780</u>	<u>22,047</u>	<u>(2,267)</u>
Total Other financing sources (uses):	<u>(294,176)</u>	<u>(329,133)</u>	<u>34,957</u>
Net change in fund balance	97,964	(237,355)	335,319
Fund balances, beginning of year	<u>2,261,163</u>	<u>0</u>	<u>2,261,163</u>
Total Fund balances, beginning of year	<u>2,261,163</u>	<u>0</u>	<u>2,261,163</u>
Fund balance, end of period	<u>2,359,127</u>	<u>(237,355)</u>	<u>2,596,482</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	503,429	502,756	673
Intergovernmental revenues	0	0	0
Investment income	17,977	0	17,977
Miscellaneous	6,915	0	6,915
Total Revenues:	528,322	502,756	25,566
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	3,190	500	(2,690)
WATER QUALITY	6,842	14,762	7,920
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,761	2,020	259
MARSH MAINT-LITTORAL ZONE	626	25,395	24,769
CHEMICAL WEED CONTROL	26,682	29,107	2,425
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	4,375	5,160	785
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	8,145	20,706	12,561
REPAIR & MAINT-AERATORS	43,770	69,676	25,906
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	625	7,000	6,375
REPAIR & MAINT-TELEMETRY	6,387	5,000	(1,387)
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	5,619	6,850	1,231
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	1,300	2,000	700
Other	96,651	73,247	(23,404)
Total Physical Environment	205,972	288,423	82,451
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	82,079	86,000	3,921
Other	1,959	1,793	(166)
Total Capital outlay	84,038	87,793	3,755
Interest	0	0	0
Total Expenditures:	290,010	376,216	86,206
Excess (deficiency) of revenues over expenditures	238,311	126,540	111,771
Other financing sources (uses):			
Transfers in	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Transfers out	(108,500)	(133,322)	24,822
Total Other financing sources (uses):	(108,500)	(133,322)	24,822
Net change in fund balance	129,811	(6,782)	136,593
Fund balances, beginning of year	449,360	0	449,360
Total Fund balances, beginning of year	449,360	0	449,360
Fund balance, end of period	579,171	(6,782)	585,953

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19A
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	40,629	40,613	16
Investment income	12,795	0	12,795
Miscellaneous	0	0	0
Total Revenues:	53,424	40,613	12,811
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	77	88	11
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	0	0
Other	404	403	(1)
Total Physical Environment	481	11,991	11,510
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	63,775	15,000	(48,775)
Total Capital outlay	63,775	15,000	(48,775)
Total Expenditures:	64,256	26,991	(37,265)
Excess (deficiency) of revenues over expenditures	(10,832)	13,622	(24,454)
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(12,287)	(14,197)	1,910
Total Other financing sources (uses):	(12,287)	(14,197)	1,910
Net change in fund balance	(23,119)	(575)	(22,544)
Fund balances, beginning of year	494,301	0	494,301
Total Fund balances, beginning of year	494,301	0	494,301
Fund balance, end of period	471,182	(575)	471,757

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 20
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	231,249	230,406	843
Intergovernmental revenues	0	0	0
Investment income	12,718	0	12,718
Miscellaneous	1,780	0	1,780
Total Revenues:	<u>245,747</u>	<u>230,406</u>	<u>15,341</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	4,762	5,000	238
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,711	1,000	(711)
SPECIAL SERVICES	0	0	0
WATER QUALITY	1,183	1,577	394
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	490	562	72
CHEMICAL WEED CONTROL	5,984	7,056	1,072
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	11,800	12,000	200
REPAIR & MAINT - GENERAL	6,903	10,000	3,098
Repairs & Maint - Catch Basins	0	5,000	5,000
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	2,187	2,189	2
Total Physical Environment	<u>35,018</u>	<u>47,884</u>	<u>12,866</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	176,750	217,500	40,750
CULVERTS/STRUCTURES	0	0	0
Other	495	484	(11)
Total Capital outlay	<u>177,245</u>	<u>217,984</u>	<u>40,739</u>
Principal	0	79,504	79,504
Interest	0	50,000	50,000
Total Expenditures:	<u>212,264</u>	<u>395,372</u>	<u>183,108</u>
Excess (deficiency) of revenues over expenditures	<u>33,483</u>	<u>(164,966)</u>	<u>198,449</u>
Other financing sources (uses):			
Transfers out	(39,965)	(35,433)	(4,532)
Capital contributions from landowners	0	0	0
Repayment to landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(39,965)</u>	<u>(35,433)</u>	<u>(4,532)</u>
Net change in fund balance	<u>(6,482)</u>	<u>(200,399)</u>	<u>193,917</u>
Fund balances, beginning of year	<u>379,116</u>	<u>0</u>	<u>379,116</u>
Total Fund balances, beginning of year	<u>379,116</u>	<u>0</u>	<u>379,116</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 20
 From 10/1/2022 Through 9/30/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	372,634	(200,399)	573,033

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	496,191	495,659	532
Intergovernmental revenues	3,126	0	3,126
Investment income	15,140	0	15,140
Miscellaneous	489	0	489
Total Revenues:	514,946	495,659	19,287
Expenditures:			
Physical Environment			
ENGINEERING FEES	1,120	1,000	(120)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	2,670	500	(2,170)
WATER QUALITY	4,622	8,953	4,331
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	520	0	(520)
AUDITORS SERVICES	2,308	2,647	339
MARSH MAINT-LITTORAL ZONE	86,159	0	(86,159)
CHEMICAL WEED CONTROL	33,516	0	(33,516)
MOWING & LANDSCAPE MAINTENANCE	254	300	46
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	202,737	203,205	468
REPAIR & MAINT-AERATORS	23,684	48,830	25,146
REPAIR & MAINT-PUMP STATN	806	5,000	4,194
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	9,000	9,000
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	500	3,000	2,500
REPAIR & MAINT-TELEMETRY	9,170	5,000	(4,170)
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	500	500
R&M- GENERATORS	2,564	17,500	14,936
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
R&M- PRESERVE STRUCTURE/INLETS	1,920	2,000	80
Other	21,494	19,738	(1,756)
Total Physical Environment	394,044	352,173	(41,871)
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	9,249	0	(9,249)
Other	390	381	(9)
Total Capital outlay	9,638	381	(9,257)
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	403,682	352,554	(51,128)

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Excess (deficiency) of revenues over expenditures	111,264	143,105	(31,841)
Other financing sources (uses):			
Transfers out	(186,043)	(205,213)	19,170
Capital contributions from landowners	136,531	0	136,531
Total Other financing sources (uses):	(49,512)	(205,213)	155,701
Net change in fund balance	61,752	(62,108)	123,860
Fund balances, beginning of year			
	399,335	0	399,335
Total Fund balances, beginning of year	399,335	0	399,335
Fund balance, end of period	461,087	(62,108)	523,195

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	309,094	308,694	400
Intergovernmental revenues	0	0	0
Investment income	10,657	0	10,657
Miscellaneous	640	0	640
Total Revenues:	<u>320,391</u>	<u>308,694</u>	<u>11,697</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	1,307	1,568	261
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,097	1,258	161
MARSH MAINT-LITTORAL ZONE	9,160	35,052	25,892
CHEMICAL WEED CONTROL	33,958	37,044	3,087
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	509	600	91
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	108,132	103,531	(4,601)
REPAIR & MAINT-AERATORS	4	0	(4)
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	150	4,000	3,850
REPAIR & MAINT-TELEMETRY	2,168	0	(2,168)
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	80,000	80,000
REPAIR & MAINT - GATE/FENCE	0	200	200
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	1,400	1,500	100
R&M- PRESERVE STRUCTURE/INLETS	2,696	2,700	4
Other	<u>3,309</u>	<u>3,249</u>	<u>(60)</u>
Total Physical Environment	<u>163,889</u>	<u>277,702</u>	<u>113,813</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	376	362	(14)
Other	<u>914</u>	<u>893</u>	<u>(21)</u>
Total Capital outlay	<u>1,290</u>	<u>1,255</u>	<u>(35)</u>
Total Expenditures:	<u>165,179</u>	<u>278,957</u>	<u>113,778</u>
Excess (deficiency) of revenues over expenditures	<u>155,212</u>	<u>29,737</u>	<u>125,475</u>
Other financing sources (uses):			
Transfers out	<u>(75,685)</u>	<u>(83,053)</u>	<u>7,368</u>
Total Other financing sources (uses):	<u>(75,685)</u>	<u>(83,053)</u>	<u>7,368</u>
Net change in fund balance	<u>79,527</u>	<u>(53,316)</u>	<u>132,843</u>

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Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	255,508	0	255,508
Total Fund balances, beginning of year	255,508	0	255,508
Fund balance, end of period	335,035	(53,316)	388,351

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	235,247	234,836	411
Intergovernmental revenues	568	0	568
Investment income	23,572	0	23,572
Miscellaneous	5,391	0	5,391
Total Revenues:	264,779	234,836	29,943
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	1,685	0	(1,685)
LEGAL SERVICES	8,907	500	(8,407)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	240	0	(240)
AUDITORS SERVICES	1,274	1,461	187
MARSH MAINT-LITTORAL ZONE	25,342	45,782	20,440
CHEMICAL WEED CONTROL	34,744	37,387	2,643
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	19,693	23,225	3,532
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	15,746	24,157	8,411
REPAIR & MAINT-AERATORS	851	7,641	6,790
REPAIR & MAINT-PUMP STATN	981	6,500	5,519
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,100	5,000	2,900
REPAIR & MAINT-BLDG	5,383	5,000	(383)
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	3,463	10,000	6,537
REPAIR & MAINT-TELEMETRY	388	5,000	4,612
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	7,500	100,000	92,500
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	0	0
R&M- GENERATORS	2,263	2,500	237
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	11,157	12,520	1,363
Total Physical Environment	141,716	291,173	149,457
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	564	551	(13)
Total Capital outlay	564	551	(13)
Principal	0	0	0
Total Expenditures:	142,280	291,724	149,444
Excess (deficiency) of revenues over expenditures	122,499	(56,888)	179,387

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(100,710)	(117,921)	17,211
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(100,710)</u>	<u>(117,921)</u>	<u>17,211</u>
Net change in fund balance	21,789	(174,809)	196,598
Fund balances, beginning of year			
	<u>819,656</u>	<u>0</u>	<u>819,656</u>
Total Fund balances, beginning of year	<u>819,656</u>	<u>0</u>	<u>819,656</u>
Fund balance, end of period	<u><u>841,445</u></u>	<u><u>(174,809)</u></u>	<u><u>1,016,254</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 27B
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	174,262	173,687	575
Investment income	9,721	0	9,721
Miscellaneous	1,500	0	1,500
Total Revenues:	<u>185,482</u>	<u>173,687</u>	<u>11,795</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	109	188	79
AUDITORS SERVICES	1,336	1,533	197
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	626	7,155	6,529
CHEMICAL WEED CONTROL	4,856	5,297	441
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	55,046	69,021	13,975
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
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	3,260	20,000	16,740
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	2,727	2,743	16
Total Physical Environment	<u>67,961</u>	<u>125,687</u>	<u>57,726</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	699	683	(16)
Total Capital outlay	<u>699</u>	<u>683</u>	<u>(16)</u>
Total Expenditures:	<u>68,660</u>	<u>126,370</u>	<u>57,710</u>
Excess (deficiency) of revenues over expenditures	<u>116,823</u>	<u>47,317</u>	<u>69,506</u>
Other financing sources (uses):			
Transfers out	(50,152)	(55,127)	4,975
Total Other financing sources (uses):	<u>(50,152)</u>	<u>(55,127)</u>	<u>4,975</u>
Net change in fund balance	66,670	(7,810)	74,480
Fund balances, beginning of year	<u>263,560</u>	<u>0</u>	<u>263,560</u>
Total Fund balances, beginning of year	<u>263,560</u>	<u>0</u>	<u>263,560</u>
Fund balance, end of period	<u>330,231</u>	<u>(7,810)</u>	<u>338,041</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 29
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	47,117	47,095	22
Intergovernmental revenues	0	0	0
Investment income	3,130	0	3,130
Miscellaneous	0	0	0
Total Revenues:	<u>50,247</u>	<u>47,095</u>	<u>3,152</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
WATER QUALITY	1,307	1,568	261
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	257	295	38
MARSH MAINT-LITTORAL ZONE	626	6,082	5,456
CHEMICAL WEED CONTROL	9,823	10,716	893
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	16,374	26,220	9,846
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	96,963	25,000	(71,963)
Other	468	466	(2)
Total Physical Environment	<u>125,818</u>	<u>72,347</u>	<u>(53,471)</u>
Capital outlay	170	166	(4)
Total Expenditures:	<u>125,988</u>	<u>72,513</u>	<u>(53,475)</u>
Excess (deficiency) of revenues over expenditures	<u>(75,740)</u>	<u>(25,418)</u>	<u>(50,322)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(26,607)	(21,787)	(4,820)
Total Other financing sources (uses):	<u>(26,607)</u>	<u>(21,787)</u>	<u>(4,820)</u>
Net change in fund balance	(102,347)	(47,205)	(55,142)
Fund balances, beginning of year	<u>184,871</u>	<u>0</u>	<u>184,871</u>
Total Fund balances, beginning of year	<u>184,871</u>	<u>0</u>	<u>184,871</u>
Fund balance, end of period	<u>82,524</u>	<u>(47,205)</u>	<u>129,729</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	668,972	667,772	1,200
Intergovernmental revenues	0	0	0
Investment income	57,992	0	57,992
Miscellaneous	5,391	0	5,391
Total Revenues:	<u>732,354</u>	<u>667,772</u>	<u>64,582</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	101	10,000	9,899
ENGINEERING-PERMITS	1,212	0	(1,212)
LEGAL SERVICES	9,682	10,000	318
WATER QUALITY	3,284	5,140	1,856
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,647	4,183	536
MOWING & LANDSCAPE MAINTENANCE	814	960	146
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	229,323	267,644	38,321
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	15,000	15,000
REPAIR & MAINT-BLDG	17,185	5,000	(12,185)
REPAIR & MAINT - GENERAL	1,300	10,000	8,700
REPAIR & MAINT-TELEMETRY	3,285	5,000	1,715
REPAIR & MAINT-ROADS	0	25,000	25,000
REPAIR & MAINT-CULVERTS	127,036	100,000	(27,036)
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	99,814	100,000	186
R&M- Aerator refurbishments	29,721	34,250	4,529
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	275,854	253,184	(22,670)
Total Physical Environment	<u>802,258</u>	<u>847,861</u>	<u>45,603</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	6,500	30,000	23,500
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	96,829	168,723	71,894
Other	2,109	1,075	(1,034)
Total Capital outlay	<u>105,438</u>	<u>199,798</u>	<u>94,360</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>907,697</u>	<u>1,047,659</u>	<u>139,962</u>
Excess (deficiency) of revenues over expenditures	<u>(175,343)</u>	<u>(379,887)</u>	<u>204,544</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 31
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers in	0	0	0
Transfers out	<u>(205,068)</u>	<u>(231,100)</u>	<u>26,032</u>
Total Other financing sources (uses):	<u>(205,068)</u>	<u>(231,100)</u>	<u>26,032</u>
Net change in fund balance	(380,411)	(610,987)	230,576
Fund balances, beginning of year	<u>2,013,748</u>	<u>0</u>	<u>2,013,748</u>
Total Fund balances, beginning of year	<u>2,013,748</u>	<u>0</u>	<u>2,013,748</u>
Fund balance, end of period	<u><u>1,633,337</u></u>	<u><u>(610,987)</u></u>	<u><u>2,244,324</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	19,909	19,894	15
Intergovernmental revenues	0	0	0
Investment income	845	0	845
Miscellaneous	(180)	0	(180)
Total Revenues:	<u>20,574</u>	<u>19,894</u>	<u>680</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	76	87	11
CHEMICAL WEED CONTROL	1,734	1,734	0
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
JANITORIAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	1,747	2,060	313
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	199	197	(2)
Total Physical Environment	<u>3,756</u>	<u>14,078</u>	<u>10,322</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	72	70	(2)
Total Capital outlay	<u>72</u>	<u>70</u>	<u>(2)</u>
Total Expenditures:	<u>3,828</u>	<u>14,148</u>	<u>10,320</u>
Excess (deficiency) of revenues over expenditures	<u>16,746</u>	<u>5,746</u>	<u>11,000</u>
Other financing sources (uses):			
Transfers out	(5,988)	(6,154)	166
Total Other financing sources (uses):	<u>(5,988)</u>	<u>(6,154)</u>	<u>166</u>
Net change in fund balance	10,758	(408)	11,166
Fund balances, beginning of year	<u>19,182</u>	<u>0</u>	<u>19,182</u>
Total Fund balances, beginning of year	<u>19,182</u>	<u>0</u>	<u>19,182</u>
Fund balance, end of period	<u>29,941</u>	<u>(408)</u>	<u>30,349</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32A
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	5,256	5,245	11
Investment income	1,026	0	1,026
Total Investment income	1,026	0	1,026
Total Revenues:	6,283	5,245	1,038
Expenditures:			
Physical Environment			
WATER QUALITY	1,307	1,568	261
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	38	44	6
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
MOWING & LANDSCAPE MAINTENANCE	1,747	2,060	313
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	53	52	(1)
Total Physical Environment	3,144	5,224	2,080
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	3,144	5,224	2,080
Excess (deficiency) of revenues over expenditures	3,138	21	3,117
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(780)	(1,021)	241
Total Other financing sources (uses):	(780)	(1,021)	241
Net change in fund balance	2,358	(1,000)	3,358
Fund balances, beginning of year	36,172	0	36,172
Total Fund balances, beginning of year	36,172	0	36,172
Fund balance, end of period	38,530	(1,000)	39,530

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 33
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	16,365	16,335	30
Intergovernmental revenues	0	0	0
Investment income	1,794	0	1,794
Miscellaneous	(5)	0	(5)
Total Revenues:	<u>18,154</u>	<u>16,335</u>	<u>1,819</u>
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
WATER QUALITY	1,307	1,568	261
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	93	107	14
CHEMICAL WEED CONTROL	1,948	1,948	(0)
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	2,300	6,905	4,605
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	164	164	0
Total Physical Environment	<u>5,812</u>	<u>15,192</u>	<u>9,380</u>
Capital outlay	102	99	(3)
Total Expenditures:	<u>5,914</u>	<u>15,291</u>	<u>9,377</u>
Excess (deficiency) of revenues over expenditures	<u>12,240</u>	<u>1,044</u>	<u>11,196</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(8,168)	(9,236)	1,068
Total Other financing sources (uses):	<u>(8,168)</u>	<u>(9,236)</u>	<u>1,068</u>
Net change in fund balance	<u>4,072</u>	<u>(8,192)</u>	<u>12,264</u>
Fund balances, beginning of year	59,903	0	59,903
Total Fund balances, beginning of year	<u>59,903</u>	<u>0</u>	<u>59,903</u>
Fund balance, end of period	<u>63,974</u>	<u>(8,192)</u>	<u>72,166</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	182,006	181,537	469
Intergovernmental revenues	0	0	0
Investment income	8,875	0	8,875
Miscellaneous	1,000	0	1,000
Total Revenues:	<u>191,881</u>	<u>181,537</u>	<u>10,344</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	7,000	7,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,977	500	(1,477)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	17,246	19,383	2,137
AUDITORS SERVICES	942	1,080	138
MOWING & LANDSCAPE MAINTENANCE	12,048	10,907	(1,141)
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	11,800	10,000	(1,800)
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	26,000	26,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	9,530	10,000	470
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	20,000	20,000
Other	5,832	4,724	(1,108)
Total Physical Environment	<u>59,375</u>	<u>109,594</u>	<u>50,219</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	120	117	(3)
Total Capital outlay	<u>120</u>	<u>117</u>	<u>(3)</u>
Principal	21,668	21,668	0
Interest	6,157	6,066	(91)
Total Expenditures:	<u>87,320</u>	<u>137,445</u>	<u>50,125</u>
Excess (deficiency) of revenues over expenditures	<u>104,560</u>	<u>44,092</u>	<u>60,468</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(66,077)	(62,705)	(3,372)
Total Other financing sources (uses):	<u>(66,077)</u>	<u>(62,705)</u>	<u>(3,372)</u>
Net change in fund balance	38,483	(18,613)	57,096
Fund balances, beginning of year	<u>243,376</u>	<u>0</u>	<u>243,376</u>
Total Fund balances, beginning of year	<u>243,376</u>	<u>0</u>	<u>243,376</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 34
 From 10/1/2022 Through 9/30/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	281,859	(18,613)	300,472

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 38
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	73,302	73,029	273
Investment income	9,308	0	9,308
Total Investment income	9,308	0	9,308
Total Revenues:	82,609	73,029	9,580
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	207	237	30
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMTRY	0	0	0
REPAIR & MAINT-ROADS	0	20,000	20,000
REPAIR & MAINT-CULVERTS	0	3,000	3,000
Repairs & Maint - Catch Basins	0	20,000	20,000
Other	733	724	(9)
Total Physical Environment	940	50,461	49,521
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	127	125	(2)
Total Capital outlay	127	125	(2)
Total Expenditures:	1,067	50,586	49,519
Excess (deficiency) of revenues over expenditures	81,542	22,443	59,099
Other financing sources (uses):			
Transfers out	(20,578)	(25,773)	5,195
Total Other financing sources (uses):	(20,578)	(25,773)	5,195
Net change in fund balance	60,964	(3,330)	64,294
Fund balances, beginning of year	293,812	0	293,812
Total Fund balances, beginning of year	293,812	0	293,812
Fund balance, end of period	354,776	(3,330)	358,106

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 41
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	4,792	4,791	1
Investment income	1,050	0	1,050
Miscellaneous	0	0	0
Total Revenues:	<u>5,842</u>	<u>4,791</u>	<u>1,051</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	1,307	1,568	261
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	31	35	4
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	2,000	2,000
Other	48	48	0
Total Physical Environment	<u>1,385</u>	<u>3,651</u>	<u>2,266</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	50	49	(1)
Total Capital outlay	<u>50</u>	<u>49</u>	<u>(1)</u>
Total Expenditures:	<u>1,435</u>	<u>3,700</u>	<u>2,265</u>
Excess (deficiency) of revenues over expenditures	<u>4,407</u>	<u>1,091</u>	<u>3,316</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(4,059)	(5,779)	1,720
Total Other financing sources (uses):	<u>(4,059)</u>	<u>(5,779)</u>	<u>1,720</u>
Net change in fund balance	348	(4,688)	5,036
Fund balances, beginning of year	<u>38,486</u>	<u>0</u>	<u>38,486</u>
Total Fund balances, beginning of year	<u>38,486</u>	<u>0</u>	<u>38,486</u>
Fund balance, end of period	<u>38,834</u>	<u>(4,688)</u>	<u>43,522</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	954,634	950,056	4,578
Intergovernmental revenues	12,258	0	12,258
Investment income	36,850	0	36,850
Miscellaneous	2,510	0	2,510
Total Revenues:	1,006,251	950,056	56,195
Expenditures:			
Physical Environment			
ENGINEERING FEES	26,828	5,000	(21,828)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	3,063	2,000	(1,063)
LEGAL - SPECIAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	109	188	79
OTHER PROFESSIONAL SVCS	760	5,000	4,240
AUDITORS SERVICES	4,154	4,765	611
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	106,435	125,525	19,090
MOWING SERVICES	0	0	0
TRASH DISPOSAL	850	1,000	150
MOWING & LANDSCAPE MAINTENANCE	12,315	14,524	2,209
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	395,829	422,752	26,923
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	37	0	(37)
REPAIR & MAINT-PUMP STATN	16,175	20,000	3,825
REPAIR & MAINT-CANAL/LAKE	4,654	10,000	5,346
REPAIR & MAINT-BLDG	560	5,000	4,440
REPAIR & MAINT - GENERAL	1,650	7,000	5,350
REPAIR & MAINT-TELEMETRY	32,474	10,000	(22,474)
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,000	1,000
REPAIR & MAINT - IRRIGATION	0	0	0
R&M- GENERATORS	3,762	4,000	238
R & M PRESERVE STRUCTURES	0	20,000	20,000
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
R&M- PRESERVE STRUCTURE/INLETS	0	2,000	2,000
Other	39,131	45,776	6,645
Total Physical Environment	648,786	719,530	70,744
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	25,501	13,085	(12,416)
Other	989	967	(22)
Total Capital outlay	26,490	14,052	(12,438)
Total Expenditures:	675,276	733,582	58,306

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>330,975</u>	<u>216,474</u>	<u>114,501</u>
Other financing sources (uses):			
Transfers out	<u>(246,675)</u>	<u>(285,592)</u>	<u>38,917</u>
Total Other financing sources (uses):	<u>(246,675)</u>	<u>(285,592)</u>	<u>38,917</u>
Net change in fund balance	84,300	(69,118)	153,418
Fund balances, beginning of year			
	<u>1,078,360</u>	<u>0</u>	<u>1,078,360</u>
Total Fund balances, beginning of year	<u>1,078,360</u>	<u>0</u>	<u>1,078,360</u>
Fund balance, end of period	<u><u>1,162,660</u></u>	<u><u>(69,118)</u></u>	<u><u>1,231,778</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 44
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	72,818	72,366	452
Intergovernmental revenues	0	0	0
Investment income	14,587	0	14,587
Miscellaneous	3,646	0	3,646
Total Revenues:	<u>91,051</u>	<u>72,366</u>	<u>18,685</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	776	0	(776)
LEGAL SERVICES	1,798	500	(1,298)
FINANCIAL CONS./ADVISOR	219	375	156
AUDITORS SERVICES	1,789	2,052	263
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	29,995	50,000	20,005
Repairs & Maint - Catch Basins	23,250	50,000	26,750
REPAIR & MAINT- STREET SWEEP	5,550	7,200	1,650
Other	2,718	2,766	48
Total Physical Environment	<u>66,094</u>	<u>113,893</u>	<u>47,799</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	255	249	(6)
Total Capital outlay	<u>255</u>	<u>249</u>	<u>(6)</u>
Total Expenditures:	<u>66,349</u>	<u>114,142</u>	<u>47,793</u>
Excess (deficiency) of revenues over expenditures	<u>24,701</u>	<u>(41,776)</u>	<u>66,477</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(40,928)	(53,188)	12,260
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(40,928)</u>	<u>(53,188)</u>	<u>12,260</u>
Net change in fund balance	<u>(16,227)</u>	<u>(94,964)</u>	<u>78,737</u>
Fund balances, beginning of year	<u>536,496</u>	<u>0</u>	<u>536,496</u>
Total Fund balances, beginning of year	<u>536,496</u>	<u>0</u>	<u>536,496</u>
Fund balance, end of period	<u>520,269</u>	<u>(94,964)</u>	<u>615,233</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 45
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	415,348	414,891	457
Intergovernmental revenues	0	50,000	(50,000)
Investment income	16,508	0	16,508
Total Investment income	16,508	0	16,508
Total Revenues:	431,856	464,891	(33,035)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	25,000	25,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
WATER QUALITY	1,307	1,568	261
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	1,170	1,342	172
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	626	6,082	5,456
CHEMICAL WEED CONTROL	7,171	7,823	652
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	61,656	81,962	20,306
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	93	3,000	2,907
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-TELEMTRY	0	0	0
REPAIR & MAINT-ROADS	0	140,000	140,000
REPAIR & MAINT-CULVERTS	0	10,000	10,000
Repairs & Maint - Catch Basins	0	3,000	3,000
R & M PRESERVE STRUCTURES	4,557	50,000	45,443
REPAIR & MAINT- STREET SWEEP	15,268	17,535	2,267
Other	4,141	4,108	(33)
Total Physical Environment	95,990	354,420	258,430
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	418	409	(9)
Total Capital outlay	418	409	(9)
Debt issuance costs	0	0	0
Total Expenditures:	96,408	354,829	258,421
Excess (deficiency) of revenues over expenditures	335,448	110,062	225,386
Other financing sources (uses):			
Transfers out	(80,436)	(90,961)	10,525
Total Other financing sources (uses):	(80,436)	(90,961)	10,525
Net change in fund balance	255,012	19,101	235,911
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 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	328,139	0	328,139
Total Fund balances, beginning of year	328,139	0	328,139
Fund balance, end of period	583,151	19,101	564,050

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 46
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	39,122	39,036	86
Investment income	7,723	0	7,723
Miscellaneous	(50)	0	(50)
Total Revenues:	<u>46,795</u>	<u>39,036</u>	<u>7,759</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	109	188	79
AUDITORS SERVICES	1,026	1,177	151
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	10,000	10,000
Other	1,387	1,413	26
Total Physical Environment	<u>2,522</u>	<u>16,278</u>	<u>13,756</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	1,068	1,044	(24)
Total Capital outlay	<u>1,068</u>	<u>1,044</u>	<u>(24)</u>
Total Expenditures:	<u>3,591</u>	<u>17,322</u>	<u>13,731</u>
Excess (deficiency) of revenues over expenditures	<u>43,205</u>	<u>21,714</u>	<u>21,491</u>
Other financing sources (uses):			
Transfers out	(20,420)	(22,907)	2,487
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(20,420)</u>	<u>(22,907)</u>	<u>2,487</u>
Net change in fund balance	22,784	(1,193)	23,977
Fund balances, beginning of year	<u>269,030</u>	<u>0</u>	<u>269,030</u>
Total Fund balances, beginning of year	<u>269,030</u>	<u>0</u>	<u>269,030</u>
Fund balance, end of period	<u>291,814</u>	<u>(1,193)</u>	<u>293,007</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 47
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	48,770	48,693	77
Intergovernmental revenues	0	0	0
Investment income	11,699	0	11,699
Miscellaneous	2,183	0	2,183
Total Revenues:	<u>62,652</u>	<u>48,693</u>	<u>13,959</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	1,307	1,568	261
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	229	263	34
MARSH MAINT-LITTORAL ZONE	0	0	0
MOWING & LANDSCAPE MAINTENANCE	1,323	1,560	237
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	15	0	(15)
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	2,744	5,000	2,256
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	25,000	25,000
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	2,087	2,103	16
Total Physical Environment	<u>7,704</u>	<u>47,994</u>	<u>40,290</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	1,126	1,085	(41)
Other	793	609	(184)
Total Capital outlay	<u>1,919</u>	<u>1,694</u>	<u>(225)</u>
Total Expenditures:	<u>9,623</u>	<u>49,688</u>	<u>40,065</u>
Excess (deficiency) of revenues over expenditures	<u>53,029</u>	<u>(995)</u>	<u>54,024</u>
Other financing sources (uses):			
Transfers out	(25,281)	(25,179)	(102)
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(25,281)</u>	<u>(25,179)</u>	<u>(102)</u>
Net change in fund balance	<u>27,747</u>	<u>(26,174)</u>	<u>53,921</u>

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Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 47
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	417,571	0	417,571
Total Fund balances, beginning of year	417,571	0	417,571
Fund balance, end of period	445,318	(26,174)	471,492

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 49
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	65,644	81,371	(15,727)
Investment income	6,251	0	6,251
Miscellaneous	9,258	0	9,258
Total Revenues:	81,153	81,371	(218)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	6,700	0	(6,700)
LEGAL SERVICES	580	500	(80)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	332	381	49
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	6,724	6,724	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	3,612	4,260	648
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	19,604	43,138	23,534
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	656	806	150
Total Physical Environment	38,208	65,309	27,101
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	99	97	(2)
Total Capital outlay	99	97	(2)
Total Expenditures:	38,307	65,406	27,099
Excess (deficiency) of revenues over expenditures	42,846	15,965	26,881
Other financing sources (uses):			
Transfers out	(26,086)	(34,782)	8,696
Total Other financing sources (uses):	(26,086)	(34,782)	8,696
Net change in fund balance	16,759	(18,817)	35,576
Fund balances, beginning of year	207,556	0	207,556
Total Fund balances, beginning of year	207,556	0	207,556
Fund balance, end of period	224,316	(18,817)	243,133

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 51
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	41,433	41,193	240
Investment income	3,061	0	3,061
Miscellaneous	0	0	0
Total Revenues:	<u>44,494</u>	<u>41,193</u>	<u>3,301</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	8,000	8,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
AUDITORS SERVICES	115	132	17
MARSH MAINT-LITTORAL ZONE	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	415	408	(7)
Total Physical Environment	<u>530</u>	<u>24,040</u>	<u>23,510</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	100	98	(2)
Total Capital outlay	<u>100</u>	<u>98</u>	<u>(2)</u>
Total Expenditures:	<u>630</u>	<u>24,138</u>	<u>23,508</u>
Excess (deficiency) of revenues over expenditures	<u>43,864</u>	<u>17,055</u>	<u>26,809</u>
Other financing sources (uses):			
Transfers out	(8,783)	(12,476)	3,693
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(8,783)</u>	<u>(12,476)</u>	<u>3,693</u>
Net change in fund balance	35,081	4,579	30,502
Fund balances, beginning of year	<u>81,182</u>	<u>0</u>	<u>81,182</u>
Total Fund balances, beginning of year	<u>81,182</u>	<u>0</u>	<u>81,182</u>
Fund balance, end of period	<u>116,263</u>	<u>4,579</u>	<u>111,684</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 53
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	98,255	97,975	280
Investment income	7,690	0	7,690
Miscellaneous	70,902	0	70,902
Total Revenues:	<u>176,847</u>	<u>97,975</u>	<u>78,872</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	443	0	(443)
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	328	562	234
AUDITORS SERVICES	1,506	1,727	221
TRASH DISPOSAL	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMTRY	743	1,000	257
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	30,000	30,000
Other	4,392	3,802	(590)
Total Physical Environment	<u>7,410</u>	<u>63,591</u>	<u>56,181</u>
Capital outlay	1,994	1,949	(45)
Total Expenditures:	<u>9,404</u>	<u>65,540</u>	<u>56,136</u>
Excess (deficiency) of revenues over expenditures	<u>167,442</u>	<u>32,435</u>	<u>135,007</u>
Other financing sources (uses):			
Transfers out	(62,778)	(34,588)	(28,190)
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(62,778)</u>	<u>(34,588)</u>	<u>(28,190)</u>
Net change in fund balance	<u>104,665</u>	<u>(2,153)</u>	<u>106,818</u>
Fund balances, beginning of year	<u>183,631</u>	<u>0</u>	<u>183,631</u>
Total Fund balances, beginning of year	<u>183,631</u>	<u>0</u>	<u>183,631</u>
Fund balance, end of period	<u>288,296</u>	<u>(2,153)</u>	<u>290,449</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Common area fund
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	2,764	0	2,764
Total Investment income	2,764	0	2,764
Total Revenues:	2,764	0	2,764
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	323	371	48
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	15,425	15,000	(425)
MOWING & LANDSCAPE MAINTENANCE	24,907	29,374	4,467
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	16,651	15,000	(1,651)
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	1,000	1,000
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	4,000	4,000
REPAIR & MAINT- STREET SWEEP	0	5,000	5,000
Other	20,848	20,678	(170)
Total Physical Environment	78,154	90,423	12,269
Capital outlay	0	0	0
Total Expenditures:	78,154	90,423	12,269
Excess (deficiency) of revenues over expenditures	(75,390)	(90,423)	15,033
Other financing sources (uses):			
Transfers out	(2,192)	(3,248)	1,056
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	41,780	42,534	(754)
Other	37,164	51,137	(13,973)
Total Capital contributions from landowners	78,944	93,671	(14,727)
Total Other financing sources (uses):	76,752	90,423	(13,671)
Net change in fund balance	1,362	0	1,362
Fund balances, beginning of year	106,482	0	106,482
Total Fund balances, beginning of year	106,482	0	106,482
Fund balance, end of period	107,844	0	107,844

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
NPDES funds
From 10/1/2022 Through 9/30/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Investment income	15,057	0	15,057
Miscellaneous	<u>531,448</u>	<u>0</u>	<u>531,448</u>
Total Revenues:	<u>546,505</u>	<u>0</u>	<u>546,505</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	238,150	0	(238,150)
LEGAL SERVICES	7,104	0	(7,104)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	75,928	0	(75,928)
Other	<u>74,378</u>	<u>0</u>	<u>(74,378)</u>
Total Physical Environment	395,560	0	(395,560)
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>395,560</u>	<u>0</u>	<u>(395,560)</u>
Excess (deficiency) of revenues over expenditures	<u>150,945</u>	<u>0</u>	<u>150,945</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(1,253)</u>	<u>0</u>	<u>(1,253)</u>
Total Other financing sources (uses):	<u>(1,253)</u>	<u>0</u>	<u>(1,253)</u>
Net change in fund balance	149,692	0	149,692
Fund balances, beginning of year	<u>354,588</u>	<u>0</u>	<u>354,588</u>
Total Fund balances, beginning of year	<u>354,588</u>	<u>0</u>	<u>354,588</u>
Fund balance, end of period	<u>504,281</u>	<u>0</u>	<u>504,281</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2022 Through 9/30/2023

(In Whole Numbers)

	<u>Unit 2A</u>	<u>Unit 2C</u>	<u>Unit 3A</u>
Revenues:			
Non-ad valorem assessments	329,654.00	5,402,382.00	415,580.00
Intergovernmental revenues	-	-	-
Investment income	7,444.00	378,319.00	9,268.00
Miscellaneous	-	-	-
Total Revenues:	337,098.00	5,780,700.00	424,848.00
Expenditures:			
Principal	270,000.00	1,680,000.00	325,000.00
Interest	83,921.00	3,719,300.00	97,019.00
Debt issuance costs	-	-	-
Advance Refunding escrow agent	-	-	-
Other	3,264.00	53,548.00	4,124.00
Total Expenditures:	357,185.00	5,452,848.00	426,143.00
Excess (deficiency) of revenues over expenditures	(20,087.00)	327,852.00	(1,295.00)
Other financing sources (uses):			
Transfers in	-	-	-
Transfers out	-	-	-
Refunding debt Issued	-	-	-
(Discount)/Premuim on refunded debt	-	-	-
Special assessment bond proceeds	-	-	-
Payment to refunded bonds escrow agent			
Payment to Refunded Debt	-	-	-
Total Payment to refunded bonds escrow agent	-	-	-
Total Other financing sources (uses):	-	-	-
Net change in fund balance	(20,087.00)	327,852.00	(1,295.00)
Fund balances, beginning of year	63,940.00	7,898,476.00	54,914.00
Fund balance, end of period	43,854.00	8,226,328.00	53,620.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2022 Through 9/30/2023

(In Whole Numbers)

	<u>Unit 5B</u>	<u>Unit 9A</u>	<u>Unit 9B</u>
Revenues:			
Non-ad valorem assessments	391,595.00	2,786,368.00	1,351,313.00
Intergovernmental revenues	-	-	-
Investment income	8,356.00	52,951.00	56,395.00
Miscellaneous	-	-	-
Total Revenues:	399,951.00	2,839,319.00	1,407,707.00
Expenditures:			
Principal	367,959.00	2,446,674.00	1,045,000.00
Interest	25,170.00	384,970.00	303,925.00
Debt issuance costs	-	-	-
Advance Refunding escrow agent	-	-	-
Other	3,883.00	27,401.00	12,899.00
Total Expenditures:	397,012.00	2,859,045.00	1,361,824.00
Excess (deficiency) of revenues over expenditures	2,939.00	(19,726.00)	45,884.00
Other financing sources (uses):			
Transfers in	-	-	-
Transfers out	-	-	-
Refunding debt Issued	-	-	-
(Discount)/Premuim on refunded debt	-	-	-
Special assessment bond proceeds	-	-	-
Payment to refunded bonds escrow agent			
Payment to Refunded Debt	-	-	-
Total Payment to refunded bonds escrow agent	-	-	-
Total Other financing sources (uses):	-	-	-
Net change in fund balance	2,939.00	(19,726.00)	45,884.00
Fund balances, beginning of year	18,592.00	801,756.00	843,004.00
Fund balance, end of period	21,532.00	782,029.00	888,888.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2022 Through 9/30/2023

(In Whole Numbers)

	<u>Unit 16</u>	<u>Unit 27B</u>	<u>Unit 43</u>
Revenues:			
Non-ad valorem assessments	544,490.00	224,588.00	1,229,953.00
Intergovernmental revenues	-	-	-
Investment income	13,504.00	5,710.00	29,398.00
Miscellaneous	-	-	-
Total Revenues:	557,995.00	230,298.00	1,259,352.00
Expenditures:			
Principal	490,000.00	180,000.00	995,000.00
Interest	76,397.00	40,298.00	245,892.00
Debt issuance costs	-	-	-
Advance Refunding escrow agent	-	-	-
Other	5,251.00	2,225.00	12,153.00
Total Expenditures:	571,648.00	222,522.00	1,253,045.00
Excess (deficiency) of revenues over expenditures	(13,653.00)	7,776.00	6,307.00
Other financing sources (uses):			
Transfers in	-	-	-
Transfers out	-	-	-
Refunding debt Issued	-	-	-
(Discount)/Premuim on refunded debt	-	-	-
Special assessment bond proceeds	-	-	-
Payment to refunded bonds escrow agent			
Payment to Refunded Debt	-	-	-
Total Payment to refunded bonds escrow agent	-	-	-
Total Other financing sources (uses):	-	-	-
Net change in fund balance	(13,653.00)	7,776.00	6,307.00
Fund balances, beginning of year	113,788.00	38,497.00	494,403.00
Fund balance, end of period	100,134.00	46,273.00	500,710.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2022 Through 9/30/2023

(In Whole Numbers)

	<u>Unit 44</u>	<u>Unit 45</u>	<u>Unit 46</u>
Revenues:			
Non-ad valorem assessments	574,136.00	271,409.00	760,748.00
Intergovernmental revenues	-	-	-
Investment income	14,047.00	5,441.00	38,924.00
Miscellaneous	-	-	-
Total Revenues:	588,183.00	276,850.00	799,673.00
Expenditures:			
Principal	445,000.00	190,561.00	425,000.00
Interest	105,496.00	82,735.00	363,688.00
Debt issuance costs	-	-	-
Advance Refunding escrow agent	-	-	-
Other	5,660.00	2,706.00	7,523.00
Total Expenditures:	556,156.00	276,002.00	796,211.00
Excess (deficiency) of revenues over expenditures	32,027.00	848.00	3,462.00
Other financing sources (uses):			
Transfers in	-	-	-
Transfers out	-	-	-
Refunding debt Issued	-	-	-
(Discount)/Premuim on refunded debt	-	-	-
Special assessment bond proceeds	-	-	-
Payment to refunded bonds escrow agent			
Payment to Refunded Debt	-	-	-
Total Payment to refunded bonds escrow agent	-	-	-
Total Other financing sources (uses):	-	-	-
Net change in fund balance	32,027.00	848.00	3,462.00
Fund balances, beginning of year	112,159.00	86,228.00	758,600.00
Fund balance, end of period	144,186.00	87,076.00	762,061.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2022 Through 9/30/2023

(In Whole Numbers)

	Unit 53
Revenues:	
Non-ad valorem assessments	3,089,974.00
Intergovernmental revenues	-
Investment income	216,314.00
Miscellaneous	-
Total Revenues:	3,306,288.00
Expenditures:	
Principal	895,000.00
Interest	2,186,300.00
Debt issuance costs	-
Advance Refunding escrow agent	-
Other	30,568.00
Total Expenditures:	3,111,868.00
Excess (deficiency) of revenues over expenditures	194,420.00
Other financing sources (uses):	
Transfers in	-
Transfers out	-
Refunding debt Issued	-
(Discount)/Premuim on refunded debt	-
Special assessment bond proceeds	-
Payment to refunded bonds escrow agent	-
Payment to Refunded Debt	-
Total Payment to refunded bonds escrow agent	-
Total Other financing sources (uses):	-
Net change in fund balance	194,420.00
Fund balances, beginning of year	4,601,548.00
Fund balance, end of period	4,795,967.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2022 Through 9/30/2023

(In Whole Numbers)

	<u>Unit 2C</u>	<u>Unit 5</u>	<u>Unit 16</u>
Revenues:			
Intergovernmental revenues	-	-	-
Investment income	71,875.00	62,031.00	36,996.00
Miscellaneous	-	-	-
Total Revenues:	71,875.00	62,031.00	36,996.00
Expenditures:			
Capital outlay	296,827.00	51,193.00	427,098.00
Principal	-	-	-
Interest	-	-	-
Debt issuance costs	-	-	-
Total Expenditures:	296,827.00	51,193.00	427,098.00
Excess (deficiency) of revenues over expenditures	(224,952.00)	10,837.00	(390,102.00)
Other financing sources (uses):			
Transfers in	-	-	-
Transfers out	(27,569.00)	-	(14,297.00)
Capital contributions from landowners	605,986.00	-	590,006.00
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):	578,417.00	-	575,709.00
Net change in fund balance	353,465.00	10,837.00	185,607.00
Fund balances, beginning of year	2,479,101.00	2,380,341.00	762,699.00
Fund balance, end of period	2,832,566.00	2,391,179.00	948,305.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2022 Through 9/30/2023

(In Whole Numbers)

	<u>Unit 25</u>	<u>Unit 53</u>
Revenues:		
Intergovernmental revenues	-	-
Investment income	535.00	142,111.00
Miscellaneous	-	-
Total Revenues:	<u>535.00</u>	<u>142,111.00</u>
Expenditures:		
Capital outlay	-	3,754,181.00
Principal	-	-
Interest	-	-
Debt issuance costs	-	-
Total Expenditures:	<u>-</u>	<u>3,754,181.00</u>
Excess (deficiency) of revenues over expenditures	<u>535.00</u>	<u>(3,612,071.00)</u>
Other financing sources (uses):		
Transfers in	-	34,514.00
Transfers out	-	(22,505.00)
Capital contributions from landowners	-	-
Repayment to landowners	-	-
Promissory notes issued	-	-
Special assessment bond proceeds	-	-
Discount on special assessment bonds issued	-	-
Premium on special assessment bonds issued	-	-
Total Other financing sources (uses):	<u>-</u>	<u>12,009.00</u>
Net change in fund balance	535.00	(3,600,062.00)
Fund balances, beginning of year	<u>20,209.00</u>	<u>5,507,925.00</u>
Fund balance, end of period	<u><u>20,744.00</u></u>	<u><u>1,907,863.00</u></u>

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STATE OF WISCONSIN, COUNTY OF BROWN

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

09/24/2023

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

Michele Jacobs

Legal Clerk

Kathleen Allen

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KATHLEEN ALLEN
Notary Public
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NOTICE OF ANNUAL MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that in satisfaction of the requirements of Chapter 189.015 (1), Florida Statutes, the following is a list of regular meetings of the Board of Supervisors of Northern Palm Beach County Improvement District, as well as possible additional Board of Supervisors or Committee meetings that may be held between Oct. 1, 2023 and Sept. 30, 2024. All such meetings will begin at 8:00 a.m. and, unless held by means of a virtual electronic medium in those instances where legally authorized to do so, will be held in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418.

Regular Board of Supervisors meetings will be held on 10/25/2023, 11/15/2023, 12/13/2023, 01/24/2024, 02/28/2024, 03/27/2024, 04/24/2024, 05/22/2024, 06/26/2024, 07/24/2024, 08/28/2024 and 09/25/2024.

Possible Board of Supervisors or Committee meetings may also be held, on an as-needed basis, on the following dates: 10/11/2023, 01/10/2024, 02/14/2024, 03/13/2024, 04/10/2024, 05/08/2024, 06/12/2024, 07/10/2024, 08/14/2024 and 09/11/2024.

The purpose of these meetings is to transact any and all business to come before the Board of Supervisors or members of a Committee, as the case may be.

If a person decides to appeal a decision of the Board of Supervisors with respect to any matter considered at the meeting herein referenced, he or she may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is based.

In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in these proceedings should contact Northern's offices by calling (561) 624-7830 at least 48 hours prior to the dates of the meetings.

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

Matthew J. Boykin, President
9218757 9/24/23