



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

ANNUAL LANDOWNERS MEETING AGENDA
ADMINISTRATIVE BUILDING AND EOC
359 HIATT DRIVE
PALM BEACH GARDENS, FLORIDA
November 20, 2024
8:00 a.m.

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

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

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Northern Pbc Improv Dist
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359 HIATT DR

PALM BEACH GARDENS FL 334187106


STATE OF WISCONSIN, COUNTY OF BROWN


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

11/03/2024, 11/10/2024

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

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 11/10/2024



Legal Clerk


Notary, State of WI, County of Brown

1-7-25

My commission expires

Publication Cost: \$270.84
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THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

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

NOTICE IS HEREBY GIVEN to all owners of lands located within the jurisdictional boundaries of Northern Palm Beach County Improvement District that pursuant to applicable law, a meeting of the landowners of Northern Palm Beach County Improvement District will be held at 8:00 a.m. on November 20, 2024, in Northern's Administrative Complex, 359 Hiatt Drive, Palm Beach Gardens, Florida, 33418 for the purpose of:

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

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

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

BOARD OF SUPERVISORS
NORTHERN PALM BEACH
COUNTY IMPROVEMENT
DISTRICT

Matthew J. Boykin, President
11/3, 11/10/24 10693876

KATHLEEN ALLEN
Notary Public
State of Wisconsin



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

November 20, 2024

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

Re: District Engineer's 2024 Annual Report

Dear Board Members:

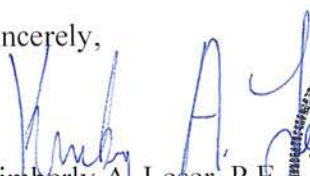
Acting in my capacity as District Engineer, I am pleased to submit the 2024 Annual Engineer's Report for the period between October 1, 2023 and September 30, 2024.

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

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

Upon review and acceptance of this Report, I ask the Board of Supervisors to adopt this 2024 Annual Report.

Sincerely,


Kimberly A. Leser, P.E.
District Engineer





Northern Palm Beach County Improvement District

District Engineer's Annual Report

NOVEMBER 20, 2024



GENERAL OVERVIEW

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

- 1) Ongoing coordination regarding modification of details, specifications and various engineering and permit related procedures.
- 2) Ongoing coordination regarding updates to Unit facilities maps and District GIS.
- 3) Performance of permit reviews and inspections of permitted improvements as needed. Coordination with District consulting engineers and District Staff regarding the provision of permitting, plat reviews and inspection services on behalf of Northern. Over the past year, the District Engineer has overseen the review and issuance of just over 80 permits and plats within Northern's Units of Development.
- 4) Supervise District Engineering and Environmental Department Staff.
- 5) Continuation of ongoing duties as District Engineer such as providing representation at monthly Board meetings and assistance to the Board of Supervisors and District Staff on various engineering related issues.
- 6) Coordination with General Counsel to ensure easements are obtained to accommodate District maintenance responsibilities, as well as ongoing coordination regarding agreements, public bidding and contract documents, and various other legal matters as they arise.
- 7) Coordination with project engineers on the design and permitting of public infrastructure projects.
- 8) Preparation of bid documents and awards of contract for construction of public infrastructure within District Units of Development.
- 9) Coordination with District project engineers, contractors and landowners throughout Public Improvement construction projects. Review of pay applications, change orders and certification documents associated with District construction projects.
- 10) Assist District Operations Staff in selecting and assigning engineering work to District consulting engineers for projects associated with specialty consultant review, infrastructure improvements, reports, roadway rehabilitation, and control structure modifications.
- 11) Assist District Operations Staff with Public Bidding of Maintenance Improvement Projects.
- 12) Assist the Board of Supervisors and District Staff in the creation of new Unit of Development No. 54.
- 13) Coordination with Finance and Operations Staff in the development of the Annual Budget.

Unit Updates

MULTIPLE UNITS

Assist District Operations Staff in the preparation of bid documents for the Replacement of RTU Control Panels for pump stations in Units 18, 21 and 24. The project is expected to be publicly bid and awarded within the next fiscal year.

Ongoing coordination with District Operations Staff in the preparation of bid documents and administration of public bids for maintenance projects estimated to exceed the \$300,000.00 threshold.

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

No significant activity has occurred in the past year.

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

No significant activity has occurred in the past year.

UNIT NO. 2C (ALTON)

The District Engineer continues coordination with the master developer to complete those improvements included in the Unit 2C Plan of Improvements (POI). It is anticipated that the POI will be certified complete within the next year.

A permit was issued in May 2023 for lake expansion and mass grading required for the development of the Alton Medical Center. Construction associated with the Alton Medical Center is underway and scheduled to be completed in the first quarter of 2026.

A permit was issued in October 2023 for the extension of an existing Planned Community Development (PCD) Buffer along the west boundary of Alton Parcel B (Alton Medical Center) adjacent to I-95. The Unit 2C POI includes the construction of buffers along several boundaries of the Unit to provide screening for the developed community. The PCD buffers are landscaped and irrigated berms that will be owned by Northern upon completion of construction as designated in the Unit's POI. In January of this year, the Board accepted the grant of easements to Northern providing access for maintenance purposes. Construction of the referenced PCD Buffer was completed in March 2024 and subsequently accepted by Northern.

The District Engineer continues to coordinate with our Board of Supervisors, Specialty Contractor, and the City of Palm Beach Gardens to facilitate the permitting and subsequent replacement of the Alton Park Shade Structure which was damaged in October 2023. The shade sails and support columns were removed in 2024 due to safety concerns.

The District Engineer administered and managed public bids for the following Public and Private Improvements over the past year:

PRJ 636 Alton Phase 2 Final Paving for Alton Road, Pasteur Boulevard, Beckman Terrace and the Parcel E and F Neighborhood roadways and private alleyways was awarded to J.W. Cheatham, LLC in April 2023. A Notice to Proceed was issued in July 2023; and construction was completed April 2024. Alton Road, Pasteur Boulevard and Beckman Terrace were turned over to the City of Palm Beach Gardens in 2024 as contemplated in the Unit 2C POI.

PRJ 642 Alton Phase 3 Final Paving for the Parcel D Neighborhood roadways and private alleyways was awarded to J.W. Cheatham, LLC in June 2024. A Notice to Proceed was issued in August 2024, and construction is scheduled to be completed by the end of 2024.

No other significant activity has occurred in the past year.

UNIT NO. 3 (HORSESHOE ACRES/SQUARE LAKE)

No significant activity has occurred in the past year.

UNIT NO. 3A (WOODBINE)

No significant activity has occurred in the past year.

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

No significant activity has occurred in the past year.

UNIT NO. 5 (ROLF PROPERTY)

Mock Roos and Associates, Inc., under contract with Northern, completed design plans for the rehabilitation of the existing 96-inch culvert connection running under Jog Road. The culvert provides the discharge connection from Unit 5C (Riverwalk) including pass-through drainage from Unit 5B (Baywinds) and 5D (Andros Isle) into the Unit 5A (Vista Center) Water Management System. The project was designed in three phases, and a loan was obtained in July 2022 to cover the cost of the work. The project was publicly bid and the Board of Supervisors awarded a contract for the first two phases of the work to Johnson-Davis, Inc. in May 2023. The third phase of construction was completed by Johnson-Davis, Inc. on an emergency change order due to a failure that occurred in the downstream culvert. The construction is now complete and Staff is completing final paperwork for reimbursement of the (FDEP) Resilient Florida Grant received in July 2023, providing a \$1,470,000.00 match in expenditures for this work to help fund the project.

No other significant activity has occurred in the past year.

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

A permit was issued in July 2024 for modifications to the Emerald Dunes Golf Course including the excavation and backfill of Northern lakes and construction of a new driving range. The District Engineer regularly coordinates with the golf course and their consultants regarding redevelopment of the course along the eastern boundary of the Unit adjacent to the Florida Turnpike.

The District Engineer continues to coordinate with FDOT and their consultants regarding the expansion of the Florida Turnpike (SR91) in the area of the Unit's Stormwater Control Structure and outfall canal to ensure the Unit and Northern's access to maintained facilities are not impacted by the proposed expansion.

The Emerald Dunes Golf Course submitted an application for the demolition and new construction of the existing Golf Maintenance Facility and Golf Learning Center in October of 2024, and the application is currently under review.

The District Engineer designed plans for the rehabilitation of two dual pipe lake interconnects within the Unit in need of repair. Capital Improvement Project PRJ 639 Vista Center Culvert C-007 & C-008 Rehabilitation was publicly bid in June 2024 and awarded to Nu-Pipe, Inc. in August 2024. A Notice to

Proceed was issued in September 2024, and construction is underway. Construction is scheduled to be complete in early 2025.

No other significant activity has occurred in the past year.

UNIT NO. 5B (BAYWINDS)

No significant activity has occurred in the past year.

UNIT NO. 5C (RIVERWALK)

No significant activity has occurred in the past year.

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

No significant activity has occurred in the past year.

UNIT NO. 7 (DYER BOULEVARD)

No significant activity has occurred in the past year.

UNIT NO. 9 (ADMIRALS COVE WEST)

No significant activity has occurred in the past year.

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

At Staff's request in 2023, WGI, Inc. completed an assessment of three structures within the Unit 9B greenway trail system (Dry Detention Bridges 2 and 3 and Wood Structure 2) providing recommendations for repair or rehabilitation of each structure. WGI, Inc. was requested to provide plans for the repair and rehabilitation of the existing two-story wooden structure (Wood Structure 2) within Greenway Tract 37. The plans are complete and under review by Northern at this time. Once approved, the repair and rehabilitation work for Wood Structure 2 is expected to be either publicly bid or priced with Northern's General Services Contractors for construction. WGI, Inc. is currently preparing repair and rehabilitation plans for Dry Detention Bridge 3 based on their 2023 Assessment.

No other significant activity has occurred in the past year.

UNIT NO. 11 (PGA NATIONAL)

No significant activity has occurred in the past year.

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

No significant activity has occurred in the past year.

UNIT NO. 14 (EASTPOINTE)

Northern entered into a Tri-Party Agreement with the Eastpointe Country Club and a private developer in June 2019 to authorize the backfill and hard piping of an existing Northern-owned, on-site ditch and the

expansion of existing lakes with the intention of utilizing the former ditch area in the development of a residential subdivision.

The golf course completed expansion of their existing lakes to accommodate the proposed backfill of the existing Northern ditch, and the associated lake interconnects were conveyed to Northern in August of 2022.

The Eastpointe Country Club Clubhouse redevelopment work permitted in February 2022 is complete, and the portion of drainage bypass constructed with the Clubhouse redevelopment was conveyed to Northern in July 2024.

In accordance with the Tri-Party Agreement, and subsequent Amendments thereof, a permit was obtained for Eastpointe Country Club residential development (Plat 16) in April 2023 for the installation of the drainage bypass hard piping and, subsequently, backfill the existing on-site ditch. Construction of the drainage bypass was completed and, subsequently, conveyed to Northern in July 2024. All aspects of the Tri-Party Agreement are expected to be completed by February 2025.

No other significant activity has occurred in the past year.

UNIT NO. 15 (VILLAGES OF PALM BEACH LAKES)

No significant activity has occurred in the past year.

UNIT NO. 16 (PALM BEACH PARK OF COMMERCE)

Multiple engineering plans and plats have been reviewed over the last year to confirm proposed improvements are in agreement with the current Plan of Improvements for the Unit. The District Engineer continues to coordinate with property owners and their engineers regarding the design and development of individual parcels to facilitate the relocation and/or hard piping of existing drainage ditches within the parcels and to permit improvements.

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

Numerous large parcels within the Park of Commerce obtained permits over the past year and are under construction at this time.

In January 2023, the Board of Supervisors awarded to J.W. Cheatham LLC the contract for the extension of Venture Way from Park of Commerce Boulevard to the 46-acre undeveloped parcel referenced as Plat 25. The Project was completed in May 2024.

No other significant activity has occurred in the past year.

UNIT NO. 18 (IBIS GOLF & COUNTRY CLUB)

In accordance with the Amended and Restated Operation & Maintenance Agreement between the City of West Palm Beach and NPBCID executed in June 2018, a contract for Alum Inactivation Project was awarded to Solitude Lake Management, LLC in September 2022. The first alum treatment was applied in January 2023, the second treatment was applied in December 2023, and the third treatment is scheduled for November 2024. The City of West Palm Beach will reimburse the District 85% of the cost of the Project per the Amended Operation and Maintenance Agreement.

Over the last year, the District Engineer coordinated with the Club at Ibis and their consultants regarding redevelopment of the Ibis Heritage Golf Course and North Campus Expansion. A permit for the Heritage Golf Course Redevelopment was issued in June 2024, and construction is underway.

No other significant activity has occurred in the past year.

UNIT NO. 19 (REGIONAL CENTER)

No significant activity has occurred in the past year.

UNIT NO. 19A (REGIONAL CENTER IRRIGATION SYSTEM)

No significant activity has occurred in the past year.

UNIT NO. 20 (JUNO ISLES)

Three self-rising flap gates and one manual lift gate were installed on the Juno Isles Weir to prevent the backflow of salt water during high tide. Over the last year, the manual lift gate installed at the boat lift was fitted with a 12-volt winch allowing easier operation when needed during high tide events.

Several permits were issued for seawall, dock and boat lifts construction on the freshwater side of the Juno Isles Lake over the last year with most of the permitted construction completed within the year.

No other significant activity has occurred in the past year.

UNIT NO. 21 (OLD MARSH)

No significant activity has occurred in the past year.

UNIT NO. 23 (THE SHORES)

No significant activity has occurred in the past year.

UNIT NO. 24 (IRONHORSE)

No significant activity has occurred in the past year.

UNIT NO. 25 (PALM BEACH INTERNATIONAL RACEWAY)

No significant activity has occurred in the past year.

UNIT NO. 27B (BOTANICA)

No significant activity has occurred in the past year.

UNIT NO. 29 (NORTH FORK)

No significant activity has occurred in the past year.

UNIT NO. 31 (BALLENISLES COUNTRY CLUB)

In July 2024, Northern performed emergency replacement of a 48-inch lake interconnect pipe that was damaged by a Seacoast Utility Authority water main break. The damage to the 48-inch interconnect pipe resulted in a sinkhole in the landscaped area above the interconnect. The damaged culvert was replaced by Ferreira Construction, Inc. in August 2024 and District Staff coordinated with Seacoast Utility Authority to recover funds expended on the emergency services, landscaping, irrigation repair and the partial loss of life of the existing interconnect.

No other significant activity has occurred in the past year.

UNIT NO. 32 (PALM COVE)

No significant activity has occurred in the past year.

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

No significant activity has occurred in the past year.

UNIT NO. 34 (HIDDEN KEY)

No significant activity has occurred in the past year.

UNIT NO. 38 (HARBOUR ISLES)

No significant activity has occurred in the past year.

UNIT NO. 41 (MYSTIC COVE)

No significant activity has occurred in the past year.

UNIT NO. 43 (MIRASOL)

At Northern's request, WGI, Inc. completed an assessment on the Mirasol Boardwalk in August 2022 and recommended replacement of all wood decking, railing and posts with wood composite due to deterioration along with other specific structural elements requiring replacement to maximize the service life of the overall structure. WGI, Inc. completed plans for the Mirasol Boardwalk Repair and Renovation Project in June 2023. The project was publicly bid in June 2023, but received a single bid which came in higher than the project budget. The project was subsequently publicly bid for the second time in September 2023, and awarded to CJ Contracting, LLC in November 2023. A Notice to Proceed was issued February 2024, and construction was completed in October 2024.

The District's Grant Coordinator applied for, and Northern was awarded, a Florida Recreation Development Assistance Program (FRDAP) grant through the Florida Department of Environmental Protection in 2022. The grant reimburses the District up to fifty percent of the project's cost of approximately \$424,000.

Permit applications for improvements to the Mirasol Golf Amenity and Maintenance Building, the Mirasol Sales Center and Indoor Pickleball Courts, and the Mirasol Racquet Club were received in September 2024 and are under review at this time.

No other significant activity has occurred in the past year.

UNIT NO. 44 (THE BEAR'S CLUB)

No significant activity has occurred in the past year.

UNIT NO. 45 (PASEOS)

No significant activity has occurred in the past year.

UNIT NO. 46 (JUPITER COUNTRY CLUB)

No significant activity has occurred in the past year.

UNIT NO. 47 (JUPITER ISLES)

No significant activity has occurred in the past year.

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

No significant activity has occurred in the past year.

UNIT NO. 51 (FRENCHMAN'S HARBOR)

No significant activity has occurred in the past year.

UNIT NO. 53 (ARDEN)

In April 2022, Lennar Homes, LLC purchased the remaining undeveloped property within the Unit from Highland Dunes Associates Property, LLC, the original developer of the Arden community. Multiple plats and easement documents have been reviewed over the past year to confirm they are in accordance with the current Plan of Improvements (POI) for the Unit. The District Engineer regularly works with General Counsel to ensure easements needed to accommodate Northern's maintenance responsibilities are obtained from the new landowner.

Over the last year, Lennar requested and obtained modifications to permits issued for Pods H-North and D-Northeast Phase 1, authorizing the installation of public water, sewer and drainage improvements identified in the POI along with their private improvements within the pods. Lennar executed Hold Harmless and Indemnification Agreements for the installation of the Public Improvements. The public infrastructure will be paid for directly by Lennar and subsequently conveyed to Northern and Palm Beach County Water Utilities, respectively, as anticipated in the Unit 53 POI.

The District Engineer administered, managed and coordinated public bids for the following Public Improvements over the past year:

PRJ 635 Arden Pods D-Southeast, D-Southwest and I-North, was awarded in August 2022 to Centerline Utilities, Inc. A change order was subsequently requested and approved to remove work associated with Pod D-Southwest allowing the contractor to concentrate on completing D-Southeast and I-North. A Notice to Proceed for Pods D-Southeast and I-North was issued in October 2022, and construction was completed in September 2023. A change order was approved in September 2023 to add Pod D-Southwest back into Northern's contract with Centerline Utilities, Inc. A Notice to Proceed for Pod D-Southwest was issued September 2023, and construction was completed in June 2024.

PRJ 638 Arden Pods D-Northeast Phase 2 and D-Northwest – Plans for the remaining two residential development pods were completed by Michael B. Schorah and Associates, Inc. in October 2024 and are being publicly bid at this time. An Award of Contract is anticipated to be considered at the December 2024 Board of Supervisors Meeting.

PRJ 643 Arden Linear Park – The POI for the Unit includes a linear park with a landscaped buffer and trail along the western and northern property boundaries as Public Improvements. Michael B. Schorah and Associates, Inc. is completing plans associated with the remainder of the Linear Park Public Improvements at this time. The remaining Linear Park Public Improvements included in the POI are expected to be publicly bid over the next year.

No other significant activity has occurred in the past year.

UNIT NO. 54 (ARTISTRY LAKES)

Representatives of Kolter Homes met with Northern Staff in January 2024, to discuss the potential development of a new Unit of Development and Plan of Improvements for their project. They intend to develop the property into a single-family/multi-family development that will include workforce housing. The development consists of 446 acres with 480 single-family units and 54 townhome units as well as commercial and recreational uses.

The Board of Supervisors approved Resolution No. 2024-03 forming and setting the geographical boundary of the Unit at the July 2024 Board Meeting. A Public Hearing was held on August 28, 2024 to consider formation of the new Unit and Resolution No. 2024-05 was subsequently approved by the Board of Supervisors officially creating the Unit and authorizing the development of the Plan of Improvements for the Unit. The Developer's Agreement is expected to be considered at the November 2024 Board of Supervisors Meeting. Northern will continue coordination with Kolter Homes regarding funding and creation of a Plan of Improvement for this new Unit.

**CALDWELL PACETTI
EDWARDS SCHOECH & VIATOR LLP**

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November 20, 2024

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

Re: Caldwell Pacetti Edwards Schoech & Viator LLP – 2024 Annual Report

Dear Board Members:

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

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

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

6. The provision of interpretations, opinions and recommendations for compliance with Northern's enabling legislation and other pertinent rules, regulations and laws of the State of Florida.

7. The provision of annual legislative bills pertaining to special districts and their requirements.

8. The review of all project manuals before bidding and after executions by the contractor but prior to Board execution.

9. The review and provision of issuer counsel opinions for bond sales and bank debt.

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

Respectfully Submitted,



Caldwell Pacetti Edwards Schoech & Viator LLP



INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Northern Palm Beach County Improvement District (the "District"), as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of September 30, 2023, and the respective changes in financial position, thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedule on pages 5 through 17 and 47 through 48 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Other Information

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

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

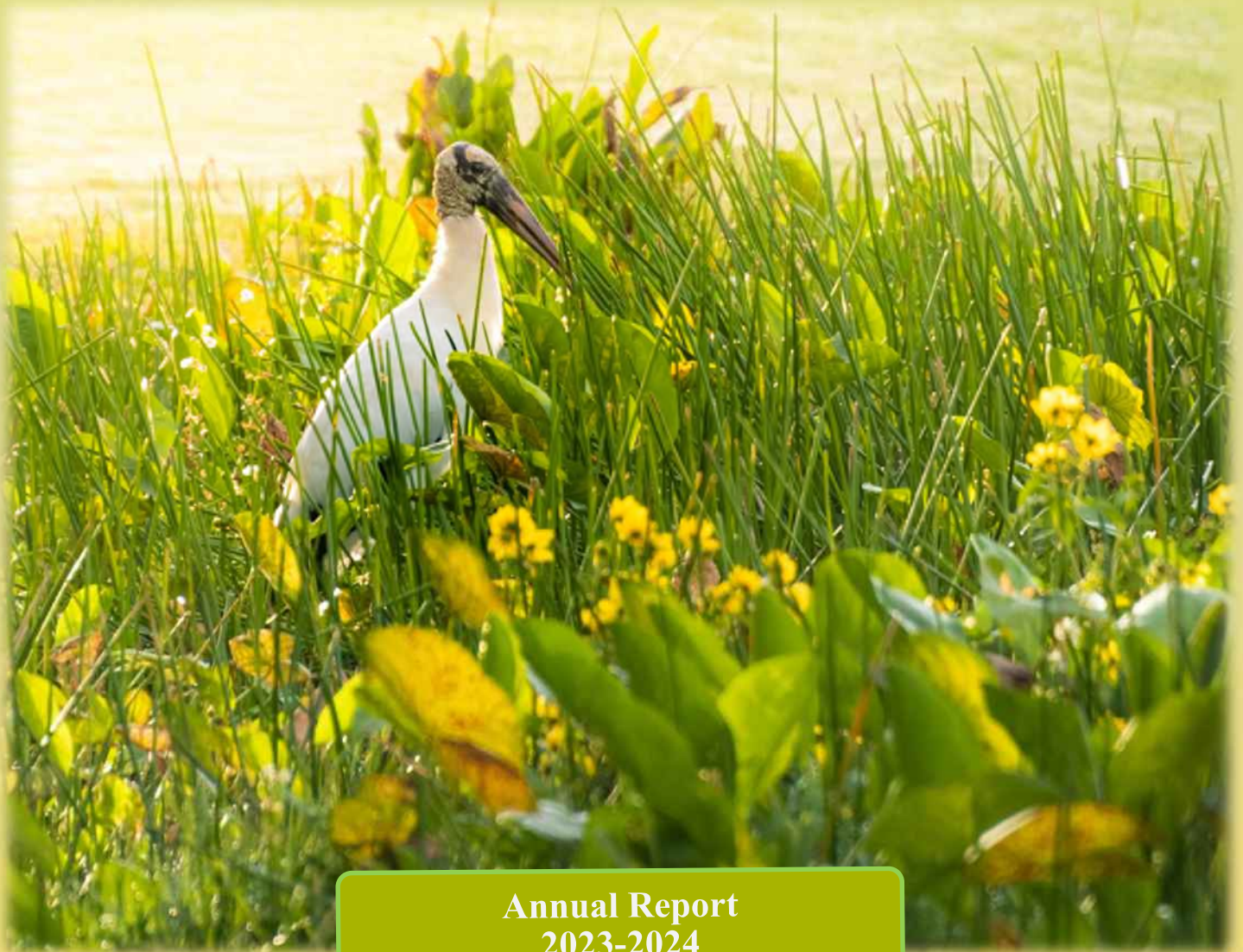
Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 16, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

Marcum LLP

West Palm Beach, Florida
February 16, 2024

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT



Annual Report 2023-2024



Brian LaMotte
Treasurer



Ellen T. Baker
Secretary



Matthew J. Boykin
President



L. Marc Cohn
Vice President



Gregory Block
Board Member

BOARD OF SUPERVISORS

ADMINISTRATIVE OFFICIALS

Kimberly Leser, PE
District Engineer

Dan Beatty, PE, MPA
Executive Director

Katie Roundtree, CPA, CPFO
Director of Finance & Administration

OPERATIONS AND MAINTENANCE

Northern is responsible for an extensive stormwater management system within a 128-square-mile jurisdiction in four regional basins. This jurisdiction lies in northern Palm Beach County from Southern Boulevard (State Road 80) north to the Palm Beach/Martin County line and includes portions of ten municipalities. Northern utilizes an advanced radio telemetry system to monitor and operate facilities at 74 sites throughout this area. This system allows Staff to operate 15 pump stations and 42 operable structures and remotely monitor and control water levels.

Northern's impact goes far beyond the provision of stormwater protection. A wide array of infrastructure is also owned and maintained, including roadways, sidewalks, street lights, aerators, culverts and catch basins. Maintenance of older, existing infrastructure is critical for the successful operation of the District. As the District ages, so does the infrastructure built within the past 60 years. This year's projects have included culvert cleaning and repairs, sidewalk replacements, telemetry upgrades, preserve structure repairs, and canal bank maintenance. Northern's annual budget consists of these improvement, replacement and maintenance projects.

This year, approximately \$5.1 million was spent on operation, maintenance and renovations to existing facilities. Over \$2.0 million was spent on culvert and catch basin maintenance and repairs in 11 Units of Development. Northern completed several sidewalk and curb repair and replacement projects, most of which were necessitated by maturing tree roots causing up-lift within many sections of sidewalk. The milling and overlay of Avenue of the Masters in Unit of Development No. 11, PGA National was completed at the beginning of the year. A Florida Recreation Development Assistance Program (FRDAP) grant was awarded to Unit of Development No. 43, Mirasol for replacing the boardwalk in the preserve along PGA Boulevard. A Resilient Florida Grant through Florida Department of Environmental Protection (DEP) was awarded to Northern for the Unit of Development No. 5, Henry Rolf culvert replacement project. Both of the grant projects were completed in September 2024.



BOARD OF SUPERVISORS AND ORGANIZATIONAL STRUCTURE

Northern's Board of Supervisors held 18 Regular Board and Committee Meetings this year. A new Florida Statute requiring the adoption of goals and objectives went into effect this year. In September, the Board adopted goals and objectives for Administration, Finance, Operations and Engineering. They will be measured and reported annually. On August 28, 2024, Unit of Development No. 54, Artistry Lakes, was created.

Job description analysis and organizational structure review are completed annually, and new positions are created or revised job duties are assigned as needed. The Fiscal Year 2024/2025 Budget includes a new Engineering position to assist the District Engineer. In addition, an Environmental Tech position was added to supplement the Environmental Team for the planned retirement of one staff member. There are 24 full-time employees in the district and two newly created open positions. In addition, Northern employs two interns to assist and learn from Staff in accounting. The SCADA Manager position also assists with Information Technology throughout the district.

EMERGENCY PREPAREDNESS

Northern Staff is well prepared and ready to respond to storm events in multiple areas: debris removal, canal clearing, system operation, redundant communications, backup generators, portable generators, above-ground fuel storage, and transportation equipment. The Emergency Operations Center and Administration Building is designed to withstand a "Category 5" hurricane. Facilities and systems are checked regularly to ensure optimal results. Northern works closely with many different governmental agencies in the event of a storm. Staff is in contact with these local government organizations before, during and after a storm event. Northern's systems, operations and maintenance programs, equipment and training significantly enhance our ability to respond to emergencies. Before and during Hurricane Milton, the system performed well. Staff managed water levels anticipating heavy rain and responded to Homeowners Association/ Property Owners Association (HOA/ POA) and landowner concerns.

CONSTRUCTION AND CONTRACT ACTIVITY

Northern expended approximately \$7.9 million in capital construction projects during the past fiscal year. This activity took place primarily in five developments: Unit of Development No. 2C, Alton, Unit of Development No. 5, Henry Rolf, Unit of Development No. 16, Palm Beach Park of Commerce, Unit of Development No. 43, Mirasol and Unit of Development No. 53, Arden. In the Alton project, approximately \$1.87 million in projects were constructed during the last fiscal year. This development project will continue over the next year, with the construction of the Alton Medical Center and the final road overlay planned within one of the last neighborhoods constructed. In Palm Beach Park of Commerce, approximately \$300,000 in contract projects were constructed. This development has been under construction for many years. Most of the available land has been developed, or is currently under development, and final infrastructure has been completed. In Arden, approximately \$900,000 in contract projects were constructed this year. This project will continue over the next two to three years, with the development of the remaining pods for home construction and linear park. Funds necessary to complete this construction activity came from bond or loan funds, landowner contributions and maintenance funds, ensuring the financial stability of our projects.



Unit of Development No. 2C— Alton



Unit of Development No. 53— Arden

PUBLIC RELATIONS

Northern's website, www.npbcid.org, provides up-to-date and valuable information to its landowners and interested parties. In September 2024, the Public Relations Committee discussed renovation of the current website to make it more user friendly and compliant with ADA Regulations. A public GIS site is available through the website for residents and contractors to obtain information about the district. Northern provides monthly and quarterly articles in some of the newspapers published by various communities. Press releases and pertinent information are supplied to many communities through HOA/POA contacts. Northern Staff's active participation in annual meetings in many communities and their service on Boards of various organizations that impact Northern and give back to the community, demonstrates our commitment and dedication to our stakeholders.

BUDGET AND FINANCIAL MANAGEMENT

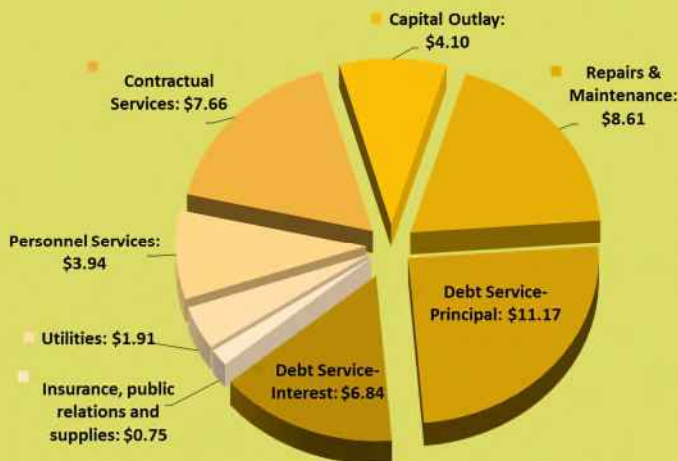
Marcum, LLP audited Northern’s Annual Financial Report for the fiscal year that ended September 30, 2023, and issued an unmodified opinion. An unmodified opinion indicates that the financial statements, in all material respects, fairly present the financial position and respective changes in the financial position of Northern. Northern has never received less than an unmodified opinion on its financial statements. In addition, there were no adverse Management Letter comments.

During the fiscal year 2023/2024, Northern expended approximately \$49.2 million on various costs. These expenses included \$18.8 million in debt service costs, \$7.0 million in debt refunding costs, \$8.6 million in capital outlay and \$14.9 million in maintenance/operations costs. Funding for these projects came from bond or loan proceeds, budgeted maintenance funds or undesignated reserves.

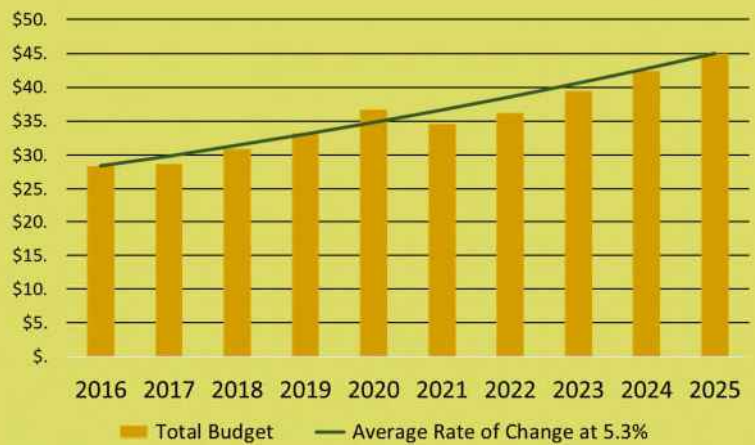
In August 2024, Unit of Development No. 2C, Series 2014 bonds were refunded. Net Present Value savings are approximately 7.5%, and cash flow savings are approximately \$8.5 million or \$600,000 each year through the final maturity of the bonds. The refunding resulted in decreases for all Unit 2C debt assessment rates averaging 9% from the TRIM debt rates. Each townhouse will save approximately \$100 per year, single-family homes in Alton will save about \$200 per year and single-family homes in Artistry will save about \$300 per year in debt service assessments.

The recommended Fiscal Year 2024/2025 Budget of approximately \$45 million represents a 6.1% increase from the Fiscal Year 2023/2024 Budget (Northern does not budget for Capital Outlay paid from bond proceeds or Landowner funds). The main components of the increased budgets are contractors’ requests for increases in contract rates, increased cost for materials, culvert inspections and cleaning and using less fund balance to fund necessary maintenance projects. As a practice, Northern maintains between 20% to 25% of budgeted funds as undesignated reserves. These reserves have proved essential when natural disasters or unplanned emergency maintenance have necessitated immediate spending. Undesignated reserves over the threshold are used sparingly to mitigate budget increases. In most cases, reserves are used to fund extraordinary items rather than offset continuing maintenance costs. To fully communicate Northern’s spending plan to its constituents, Staff discussed proposed budgets with many community representatives, including Property Managers, HOA/ POA representatives and landowners, prior to the required Public Hearing on the Budget. After careful consideration, Northern’s Board of Supervisors approved the 2024/2025 Budget in August 2024.

Total 2024/2025 Budget



TOTAL BUDGET—10 YEAR HISTORY



USE OF TECHNOLOGY

Our Geographic Information System (GIS) program has recently undergone an upgrade, with new layers of data and updated information being added as it is collected. This powerful tool is not just for our internal use; it is also accessible to contractors and the public via a platform on our website, www.npbcid.org. This platform allows users to view some of Northern's infrastructure locations and District boundaries, promoting transparency and engagement.

Drones have proven invaluable tools for observing and inspecting our facilities and construction sites. By providing an aerial perspective, they offer data on Northern's facilities that are far superior to ground-level observation. This understanding is crucial for effective facility management and maintenance.

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

Remote telemetry has been an integral part of stormwater operations within the district. Using this technology to monitor and operate pump stations and control gates remotely has enabled Staff to respond within minutes to alarms noted by the system and to have 24-hour access to the system during rain events. Remote cameras have been installed in several critical sites to deter illegal activities and monitor water flow. This was especially helpful during the pre-storm discharge before Hurricane Milton. Staff was able to operate the gates to let water out of an area, visually confirm water levels, and ensure debris was not blocking structures. This will be an integral part of our program in the future if a storm event with a large amount of floating debris should occur.



ENVIRONMENTAL STEWARDSHIP

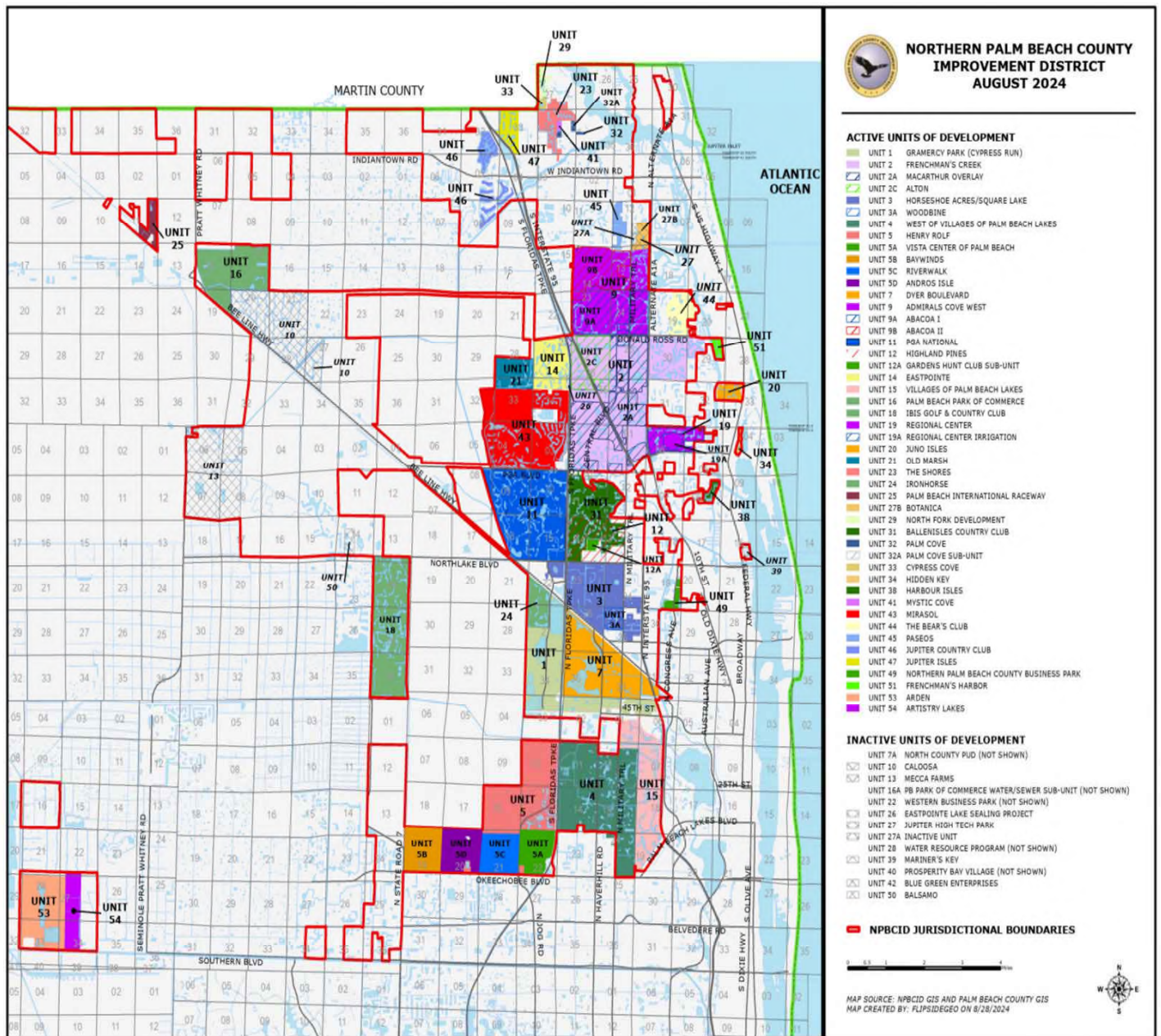
Northern's ownership and maintenance of thousands of acres of preserves, dry detention areas, bodies of water, and wetlands are not just about skilled maintenance. They are about providing our community with unique natural ecosystems. This dedication is evident in the \$4.67 million spent on weed control, marsh maintenance, water quality, and preserve maintenance throughout the year. Each Unit of Development has unique maintenance needs for aquatic weed control. Preserve, dry detention, and wetlands maintenance are essential to control exotic plants encroaching into native plant communities, thereby preserving these unique ecosystems. Careful thought and planning go into the maintenance strategy for each of these areas.

Northern is responsible for maintaining over 1,300 acres of water, 50 miles of canals, 2,000 acres of preserve, 370 water bodies, 100 acres of dry detention area and 280 acres of created wetlands. Many species of wildlife live in these natural areas. Our Environmental Staff are in the preserves daily and have the unique opportunity (and skills) to capture the region's beauty through photos. They take their responsibilities to heart, and it shows. The preserves are an integral part of many of our residential communities and a pristine area of native Florida that we are committed to protect.



OUR MISSION STATEMENT

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



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

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



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
November 20, 2024
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Administer Oaths of Office to New Supervisors
- 4) Additions or Deletions to the Agenda
- 5) Approval of Minutes - October 23, 2024 Regular Meeting
- 6) Nomination & Election of Officers:
 - a) President
 - b) Vice President
 - c) Secretary
 - d) Assistant Secretary
 - e) Treasurer
 - f) Assistant Treasurer
- 7) Consider Appointments:
 - a) Committee Appointments
 - b) Intergovernmental Representatives & Miscellaneous Appointments
- 8) Comments from the Public for Items not on the Agenda
- 9) **Consent Agenda (Ask for Public Comment before approving Consent Agenda)**
 - a) Unit No. 5 – Henry Rolf
Consider Encumbrance Modification to Mock Roos & Associates, Inc.
 - b) Unit No. 9B – Abacoa II
Consider Purchase Order to WGI, Inc.
 - c) Unit No. 15 – Villages of Palm Beach Lakes
Consider Purchase Order to Palmera Enterprises, LLC.
 - d) General
 - i) Consider Purchase Order to Murray Logan Construction, Inc.
 - ii) Consider Tax-Advantaged Bonds Post Issuance Compliance Policy
 - e) Payment Requests

10) **Regular Agenda**

- a) Unit No. 5A – Vista Center of Palm Beach
Consider Partial Release of Easement
Ask for Public Comment
- b) Unit No. 16 – Palm Beach Park of Commerce
Consider Ratification of Purchase Order and Authorize Payment to Straight Ahead Construction
Ask for Public Comment
- c) Unit No. 54 – Artistry Lakes
Consider Developer’s Agreement
Ask for Public Comment

11) Miscellaneous Reports:

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

12) Receive and File

13) Comments from the Board

14) Adjourn

Please note the following upcoming meetings:

December 18, 2024 – 8:00 a.m.- Regular Meeting

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

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 10/23/24**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District was called to order at approximately 8:00 a.m. on October 23, 2024, in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida.

1) ROLL CALL

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

Also present were Director of Finance & Administration Katie Roundtree; District Engineer Kim Leser; District Clerk Susan Scheff; Director of Operations Ken Roundtree; Project Coordinator Polly Scherman; Permit Coordinator Kimberly Marcello; Technical Assistant/Records Management Specialist Kathleen Maloney-Pollack; and Leonard Hanser of PGA National (Unit 11).

2) ESTABLISHMENT OF A QUORUM

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

3) ADDITIONS OR DELETIONS TO THE AGENDA

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

4) APPROVAL OF MINUTES

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving the Minutes of the September 11, 2024 Public Relations Committee Meeting.

Board Supervisor Gregory Block joined the meeting at this time.

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving the Minutes of the September 25, 2024 Regular Meeting.

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

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

6) CONSENT AGENDA

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

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

- a) Multi-Unit
Consider Purchase Order to Palmera Enterprises, LLC
- b) Unit No. 5 – Henry Rolf
Consider Restoration Payment to Emerald Dunes Golf Course
- c) Unit No. 18 – Ibis Golf & Country Club
Consider Purchase Order to Limno-Tech
- d) General
 - i) Consider Addendum to Audit Engagement Letter with Marcum LLC
 - ii) Consider Vehicle Purchase Authorization and Declaration of Surplus Vehicles
- e) Payment Requests

copies of which are contained in applicable Northern files.

7) REGULAR AGENDA

- a) **UNIT OF DEVELOPMENT NO. 2C - ALTON**
Consider Approval of Design-Build Agreement with Poinciana Development

Ms. Leser explained that during the August 2024 Board Meeting, the Board approved Resolution No. 2024-04 designating the team of Poinciana Development Group, Inc. and ShadeFLA, Inc. as a Sole Source Provider for Northern’s Alton Park Replacement Shade Sail Structure. She further explained that a

Design-Build Agreement has been prepared by Mr. Edwards and approved in form by Poinciana, noting that Staff is requesting the Board approve the Agreement in form, as the Exhibit to the Agreement will be somewhat modified. She reviewed the anticipated modifications and stated that Northern expects to be reimbursed by its insurance carrier, less the \$5,000 deductible.

Ms. Baker asked if the structure will be taller, and Ms. Leser advised that the height will be the same and then briefly reviewed the expected changes.

Mr. LaMotte asked if the shade sails will be taken down during storm events, and Ms. Leser advised that maintenance of the Park, including the shade sails, is the responsibility of the Alton Property Owners Association pursuant to its High-Level Maintenance Agreement with Northern. She explained that they should be taken down when certain wind speeds are expected.

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

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving the Design-Build Agreement in form and, subject to its Exhibit modifications, the subsequent execution of the Design-Build Agreement upon receipt.

**b) UNIT OF DEVELOPMENT NO. 11 – PGA NATIONAL
Consider Purchase Order to Top Dog Industries, LLC**

Mr. Beatty stated that this item is for a Purchase Order to Top Dog Industries for roadway catch basin and pipe cleaning for Ryder Cup Boulevard. He reported that Staff requested quotes from several of Northern's contractors. He explained that Shenandoah submitted the lowest quote, but failed to submit several required items, so its bid was deemed incomplete and rejected. He reported that the second lowest bidder was Top Dog Industries, which was still lower than the budgeted amount for this project.

Mr. Boykin asked if a bid is deemed unresponsive, are they given an opportunity to cure, and Mr. Beatty advised that Northern does not make allowances for incomplete bids, briefly noting the required documents that were missing from Shenandoah's submittal.

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

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving Purchase Order No. 25-28 to Top Dog Industries, LLC in the amount of \$223,352.80.

**c) UNIT OF DEVELOPMENT NO. 20 – JUNO ISLES
Consider Disbursement to Town of Juno Beach**

Mr. Edwards stated that in 2013, Northern entered into an Agreement with the Town of Juno Beach and the Preserve at Juno Beach Homeowners Association (HOA) regarding maintenance of an exfiltration system needed for their development. He reported that the Board authorized the issuance of a Notice of Termination in March 2024, advising the parties that Northern no longer wishes to maintain the exfiltration system. He further advised that the 180-day notice requirement has passed and Northern is now in a position to finalize conclusion of its obligations under the Agreement. Upon termination, the Agreement requires Northern to transfer any surplus funds related to its maintenance activity to the Town of Juno Beach. Mr. Edwards stated that, based upon Northern's calculations, it appears that there are no surplus maintenance or reserve funds and Staff will need to advise the Town of Juno Beach accordingly. He recommends that the Board authorize Staff to provide this information to the Preserve at Juno Beach HOA and the Town of Juno Beach in order to conclude this matter.

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

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving sending the reconciliation spreadsheet to the Town of Juno Beach, with copies thereof provided to the Preserve at Juno Beach HOA.

**d) UNIT OF DEVELOPMENT NO. 31 – BALLENISLES COUNTRY CLUB
Consider Seacoast Utility Authority Reimbursement for Culvert Damage**

Ms. Roundtree reviewed with the Board the June 2024 damage to one of Northern's pipes in BallenIsles that was incurred due to its proximity to a Seacoast Utility Authority (Seacoast) water main that broke. She reported that Staff submitted a claim to Northern's insurance carrier, but has since been advised that such pipes

are not covered under the insurance policy. She also explained that Northern has so many pipes that including this type of coverage would be cost prohibitive. Staff spoke with Seacoast about this and was advised that Seacoast's insurance similarly does not cover pipes. After discussion between Northern and Seacoast Staff, it was determined that Seacoast would pay the cost for Northern's emergency response and the amount of useful life remaining on the damaged pipe which was determined to be approximately 25%.

Ms. Roundtree then stated that Northern will pay the remainder of its pipe replacement cost, noting that the new pipe should last approximately 30 years. She explained that Seacoast's Board has approved the reimbursement to Northern. She advised that if the Board approves, the balance of Northern's costs will come from the Unit 31 Reserve Fund.

Mr. Boykin asked if there is enough money in reserves and Ms. Roundtree responded affirmatively.

Mr. Block asked if Staff has spoken to BallenIsles, and Ms. Roundtree explained that she has been in contact with representatives of the BallenIsles Community Association and they are pleased that Seacoast will be assuming some of the cost.

Mr. Edwards explained that this is the first occurrence of this type with Seacoast, noting that many of Seacoast's and Northern's pipes cross one another. He recommended approval, but wanted to advise the Board that acceptance by both parties of this method of resolution will establish a protocol to be used should a similar issue arise in the future.

Ms. Baker thanked Ms. Roundtree for her work with Seacoast Staff in reaching a resolution and she stated that it was a team effort with Ms. Leser's assistance.

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

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed accepting the reimbursement of \$135,100.65 from Seacoast Utility Authority for the damage to Northern's drainage pipe.

e) UNIT OF DEVELOPMENT NO. 53 – ARDEN

i) Consider Authorization to Issue Request for Proposals for Construction Loan

Ms. Roundtree explained that most of the construction is completed in this Unit with the exception of the remaining public improvement portions to be installed within the last two residential development pods and the remaining portion of the linear park, all of which is estimated to cost approximately \$4.1 million. She further explained that there are some bond funds remaining as well as some interest earning, but approximately \$3.1 million in additional funds are required to complete the public improvement components of the project. She stated that Staff is requesting Board authorization to issue a Request for Proposals (RFP) for a construction loan, noting that Northern will request a 15-year loan, but banks may only be willing to lend for 10 years. Ms. Roundtree reviewed the anticipated interest rates and the possible dates of issuance of the RFP and loan closing.

Mr. Boykin asked if will be a fixed rate loan or variable, and Ms. Roundtree advised that it will be a fixed rate loan. A general discussion followed regarding the details of the project, the timing of the bank loan and Staff's unsuccessful attempts to avoid this process by having Lennar pay for the remainder of the project.

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

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed authorizing issuance of a Request for Proposal for a Construction Loan for Unit of Development No. 53, as presented.

ii) Consider Non-Interference Agreement

Mr. Beatty stated that this Agreement is similar to those executed in the past establishing that if a conflict should arise between Northern's public work and Lennar's private work, the Developer could be liable for damages.

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

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving the proposed Non-Interference Agreement with Lennar Homes, LLC.

8) MISCELLANEOUS REPORTS

a) ENGINEER

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

Unit No. 2C - Alton: Ms. Leser stated that the last phase of pavement in Parcel D has been completed. She also showed photos of the hospital and Pasteur Boulevard, noting that the City is currently permitting the turn lane work.

Ms. Leser reported that final payments were approved on the Consent Agenda for the Unit 5 Culvert Project and Unit 43 Boardwalk Project. She stated that there will be some additional final payments to Mock, Roos and WGI, the respective engineers for those projects next month.

Unit No. 5A – Vista Center of the Palm Beaches: Ms. Leser reported that the Unit 5A culvert rehab project is underway, noting that one of the structures has been delivered and dewatering is currently taking place.

Unit No. 53 – Arden: Ms. Leser reported that the permitted public improvements work within the Plan of Improvements for Pod D-Northeast, Phase 1 and Pod H-North, Phase 2 is currently underway, adding that this work will subsequently be turned over to Northern or Palm Beach County Water Utilities upon completion. She stated that Staff will be moving forward with the public bid for Pod D-Northeast, Phase 2 and Pod D-Northwest, as the Letter of Credit required from the Developer for such work was received yesterday. Ms. Leser gave relevant dates regarding the bid and anticipates that the Award of Contract should be ready for Board consideration in December.

Mr. Boykin asked how many residential units are in Arden and Ms. Roundtree provided estimated figures.

Ms. Leser concluded her report with photos of the Pods being constructed and the West Acreage Elementary School which is scheduled to open in August 2025.

b) ATTORNEY

Mr. Edwards reported that for the first time, one of the minor Homeowners Associations (HOA) within Unit 2C has filed a claim against the Developer, claiming that there are a number of deficiencies in the assets built by the Developer and they would like those deficiencies rectified. He stated that it is possible that Northern may have been involved in some of those works, noting that he will be discussing the matter later today with the general counsel for the HOA. He expressed his belief that there is not much in this claim involving Northern as any such private works are turned over to the HOA upon completion via Bills of Sale.

c) EXECUTIVE DIRECTOR

Mr. Beatty reported that Northern sustained minimal, if any, damage from Hurricane Milton. He thanked all of Staff with special acknowledgment of Ken Roundtree and the Operations Staff. He also specifically recognized Vicki Loeb for her handling, with professionalism and dignity, a multitude of phone calls regarding the storm.

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

9) RECEIVE AND FILE

The following items were presented to be received and filed:

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

10) COMMENTS FROM THE BOARD

There were no further comments from the Board.

11) ADJOURN

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

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

President

Assistant Secretary

**NPBCID BOARD
APPOINTED OFFICERS
As of 11/15/23**

BOARD OFFICERS

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

**NPBCID BOARD-APPOINTED
COMMITTEES
As of 11/15/23**

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

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

Members:

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

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

Members:

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

**NPBCID BOARD-APPOINTED
INTERGOVERNMENTAL REPRESENTATIVES
As of 11/15/23**

A. Loxahatchee River Management Coordinating Council

Jonathan T. Ricketts

B. Palm Beach North Chamber of Commerce

L. Marc Cohn
Brian J. LaMotte

C. Forum Club of the Palm Beaches

C. Danvers Beatty
Ellen T. Baker - alternate

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

Jared J. Kneiss
Brian J. LaMotte – alternate

E. Western Communities Council

Kennith R. Roundtree

F. Board Liaisons - Intergovernmental Agencies

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



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

EXECUTIVE SUMMARY

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

DATE: November 20, 2024

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

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

RE: Unit of Development No. 5 – Henry Rolf
Consider Encumbrance Modification to Mock, Roos & Associates, Inc.
Purchase Order No. 23-739

Background

Northern awarded a Contract to Johnson-Davis, Inc. in April 2023 for the Unit 5 - Vista Parkway South Culvert Rehabilitation and Replacement Project and a subsequent Change Order to include the Phase 3 work in July 2024. Mock, Roos & Associates, Inc., as Project Engineer, was issued Purchase Order No. 23-739 for \$8,521.00 in June of 2023 to provide Materials Testing Services associated with the construction. The addition of the Phase 3 construction increased the testing services required beyond those included in the original Purchase Order. The project construction and all testing are now complete and Mock Roos has provided an updated proposal which includes all Materials Testing required to complete the project. The total project cost for Materials Testing Services is \$13,086.00 which is an increase of \$4,565.00 above the original proposal.

Fiscal Impact

Funding is available from the Unit No. 5 loan initially obtained to fund the project.

Recommendation

The District Engineer recommends approval of the Encumbrance Modification No. 1 to Purchase Order No. 23-739 increasing the total Purchase Order to \$13,086.00, an increase of \$4,565.00 above the original Mock, Roos & Associates, Inc. proposal.



**Proposal to Provide Professional Engineering Services for Northern Palm Beach
County Improvement District
Construction Material Testing Services Pass-Through (Additional Services – R1)
(PA#N0520.40)**

A. Project Description:

Northern requested Mock•Roos provide construction material testing services as a direct pass-through. Mock•Roos passed through the services of RADISE International, LC (Subconsultant) to complete the services requested in the original Scope of Services. With the expanded scope of the construction project, the actual quantities of work performed exceeded the original estimate.

B. Scope of Services:

Mock•Roos will pass-through the services of RADISE to provide the following services:

1. Earthwork Inspection and Related Testing Services
2. Concrete Sampling and Testing Services

C. Fee and Rates:

The total fee to provide the original estimated Scope of Services was \$8,521 with the allowed 5% markup for pass-through services. Since RADISE completed the Scope of Services on a time and material basis, the fee for the actual services provided totals **\$13,086** with the allowed markup. See Attachment A for fee breakdown and invoices for services provided.

D. Acceptance and Authorization to Proceed:

This proposal is acceptable and Mock•Roos has authorization to proceed with the Scope of Services upon Mock•Roos receiving a Purchase Order for these services.

MOCK•ROOS

Signed: _____ 

Name: Garry G. Gruber, P.E.

Title: Senior Vice President

Date: October 31, 2024

Mock, Roos & Associates, Inc.

5720 Corporate Way, West Palm Beach, Florida 33407-2066, 561-683-3113, www.MockRoos.com

EXHIBIT A
Northern Palm Beach County Improvement District
Construction Material Testing Additional Services (Rev 1)
MR PA#N0520.40

Task Description	Category				Subconsultant	Total
	Sr. Project Manager	Sr. Project Engineer	Project Engineer	Sr Admin Assistant		
Labor Hourly Billing Rate	\$165.00	\$150.00	\$110.00	\$62.00		
Total Hours	0	0	0	0		
1 Total Testing Services	0	0	0	0	\$ 12,463	\$ 12,463
5% Construction Administration Fee						\$ 623
Project Total						\$ 13,086

EXHIBIT A.1
Northern Palm Beach County Improvement District
Construction Material Testing Additional Services (Rev 1)
MR PA#N0520.40

Date:	RADISE Invoce No.	Amount
12/31/2023	RILC-INV-02-23-023	\$ 2,821.54 *missing from original list
1/31/2024	RILC-INV-002756	\$ 2,147.54
2/29/2024	RILC-INV-002757	\$ 1,971.39
3/31/2024	RILC-INV-002859	\$ 1,988.17
4/30/2024	RILC-INV-002860	\$ 3,116.44
5/31/2024	RILC-INV-002915	\$ 418.25
Total:		\$ 12,463.33 *revised 10/31/2024

See attached Invoices for details.



Invoice Details

Project Details		Invoice Details	
Project Name: NPBCID Vista Parkway South Culvert Replacement		Date	1/5/2024
RADISE Project Number: 02-23-153		Invoice No.	02-23-023 - Dec 2023
Client Reference Number: N0520.40		Period	12/1/2023 - 12/31/2023

Date	Description	Quantity	Unit Rate	Unit	Amount
Field Inspection & Testing Services - All Other Services					
12/12/2023	CTQP Earthwork Technician - Sample Pickup (Jose Quintana)	1.00	\$65.0	Per Hour	\$65.00
Subtotal:					\$65.00
Field Inspection & Testing Services - Density Tests					
12/18/2023	CTQP Earthwork Technician -Density Test (Jose Valdes)	2.00	\$65.0	Per Hour	\$130.00
12/19/2023	CTQP Earthwork Technician -Density Test (Jose Valdes)	4.00	\$65.0	Per Hour	\$260.00
12/20/2023	CTQP Earthwork Technician -Density Test (Jose Quintana)	9.45	\$65.0	Per Hour	\$614.25
12/21/2023	CTQP Earthwork Technician -Density Test (Jose Valdes)	5.00	\$65.0	Per Hour	\$325.00
12/22/2023	CTQP Earthwork Technician -Density Test (Jose Valdes)	8.00	\$65.0	Per Hour	\$520.00
Subtotal:					\$1,849.25
Field Inspection & Testing Services - Density Tests (Minimum of 5 Tests per Trip)					
12/18/2023	Density Test (CT-01 through CT-03)	5.0		Per Test	\$0.00
12/19/2023	Density Test (CT-04 through CT-07)	5.0		Per Test	\$0.00
12/20/2023	Density Test (CT-08 through CT-16)	9.0		Per Test	\$0.00
12/21/2023	Density Test (CT-17 through CT-20)	5.0		Per Test	\$0.00
12/22/2023	Density Test (CT-21 through CT-26)	6.0		Per Test	\$0.00
Subtotal:					\$0.00
Field Inspections & Testing Services -					
12/12/2023	Organic Content - (2023-1762)	1.0	\$55.0	Per Each	\$55.00
	Grain Size Determination - (2023-1762)	1.0	\$90.0	Per Each	\$90.00
	Moisture Density Relationship - (2023-1762)	1.0	\$115.0	Per Each	\$115.00
	Atterberg's Limit - (2023-1762)	1.0	\$90.0	Per Each	\$90.00
	Organic Content - (2023-1763)	1.0	\$55.0	Per Each	\$55.00
	Grain Size Determination - (2023-1763)	1.0	\$90.0	Per Each	\$90.00
	Moisture Density Relationship - (2023-1763)	1.0	\$115.0	Per Each	\$115.00
	Atterberg's Limit - (2023-1763)	1.0	\$90.0	Per Each	\$90.00
Subtotal:					\$700.00
Professional Services - Project Management					
	Registered Professional Engineer	1.0	\$111.38	Per Hour	\$111.38
	Staff Engineer	1.0	\$95.91	Per Hour	\$95.91
Subtotal:					\$207.29
Grand Total:					\$2,821.54

Accounts Payable
 Voucher No. C123123KH
 Vendor No. 2006
 Acct. No. 513.33

uf



Invoice

RADISE International, L.C.

4152 W Blue Heron Blvd, Unit 1114
Riviera Beach, FL 33404
(561) 841-0103

MOCK ROOS and ASSOCIATES, INC.

Attn : Spencer Schroeder, P.E.
5720 Corporate Way
West Palm Beach, FL 33407-2066
USA
spencer.schroeder@mockroos.com

Date 1/31/2024
Invoice number RILC-INV-002756
Payment terms Net30
PO Number PA#N0520.40

Invoice through 1/31/2024

Project : 02-23-153 NPBCID Vista Parkway South Culvert Replacement

Project Manager : Yamini Shekar

Email : yamini.shekar@radise.net

	<u>Quantity</u>	<u>Rate</u>	<u>Billed Amount</u>
Expense			
Density Test	45.00	31.20	1,404.00
Hour			
Staff Eng	1.00	95.91	95.91
CTQP Level 2 Earthwork Technician	8.25	65.00	536.25
Registered Professional Engineer	1.00	111.38	111.38
Invoice total			2,147.54

All checks payable at 4152 W Blue Heron Blvd, 116 Riviera Beach, FL 33404

WE APPRECIATE YOUR BUSINESS



Invoice Details

Project Details	Invoice Details	
Project Name: NPBCID Vista Parkway South Culvert Replacement	Date	2/5/2024
RADISE Project Number: 02-23-153	Invoice No.	02-23-023 - Jan 2024
Client Reference Number: N0520.40	Period	1/1/2024 - 1/31/2024

Date	Description	Quantity	Unit Rate	Unit	Amount
Field Inspection & Testing Services - Density Tests					
1/5/2024	CTQP Earthwork Technician -Density Test (Jose Valdes) - <i>Standby Time</i>	1.0	\$65.0	Per Hour	\$65.00
1/9/2024	CTQP Earthwork Technician -Density Test (Kevin Covert) - <i>Standby Time</i>	2.25	\$65.0	Per Hour	\$146.25
1/23/2024	CTQP Earthwork Technician -Density Test (Kevin Covert) - <i>Standby Time</i>	1.0	\$65.0	Per Hour	\$65.00
1/24/2024	CTQP Earthwork Technician -Density Test (Kevin Covert) - <i>Standby Time</i>	1.0	\$65.0	Per Hour	\$65.00
1/25/2024	CTQP Earthwork Technician -Density Test (Kevin Covert) - <i>Standby Time</i>	1.0	\$65.0	Per Hour	\$65.00
1/31/2024	CTQP Earthwork Technician -Density Test (Kevin Covert) - <i>Cancelled without notice</i>	2.0	\$65.0	Per Hour	\$130.00
Subtotal:					\$536.25

Field Inspection & Testing Services - Density Tests - (Minimum of 5 Tests per Trip)					
1/8/2024	Density Test (CT-27 through CT-32)	6.0	\$31.2	Per Test	\$187.20
1/9/2024	Density Test (CT-33 through CT-39)	7.0	\$31.2	Per Test	\$218.40
1/10/2024	Density Test (CT-40 through CT-45)	6.0	\$31.2	Per Test	\$187.20
1/12/2024	Density Test (CT-46 through CT-52)	7.0	\$31.2	Per Test	\$218.40
1/23/2024	Density Test (CT-53 through CT-56)	5.0	\$31.2	Per Test	\$156.00
1/24/2024	Density Test (CT-57 through CT-65)	9.0	\$31.2	Per Test	\$280.80
1/25/2024	Density Test (CT-66 through CT-69)	5.0	\$31.2	Per Test	\$156.00
Subtotal:					\$1,404.00

Professional Services - Project Management					
	Registered Professional Engineer	1.0	\$111.38	Per Hour	\$111.38
	Staff Engineer	1.0	\$95.91	Per Hour	\$95.91
Subtotal:					\$207.29
Grand Total:					\$2,147.54



Invoice

RADISE International, L.C.

4152 W Blue Heron Blvd, Unit 1114
Riviera Beach, FL 33404
(561) 841-0103

MOCK ROOS and ASSOCIATES, INC.

Attn : Spencer Schroeder, P.E.
5720 Corporate Way
West Palm Beach, FL 33407-2066
USA
spencer.schroeder@mockroos.com

Date 2/29/2024
Invoice number RILC-INV-002757
Payment terms Net30
PO Number PA#N0520.40

Invoice through 2/29/2024

Project : 02-23-153 NPBCID Vista Parkway South Culvert Replacement

Project Manager : Yamini Shekar

Email : yamini.shekar@radise.net

	<u>Quantity</u>	<u>Rate</u>	<u>Billed Amount</u>
Expense			
Density Tests	43.00	31.20	1,341.60
Hour			
Staff Eng	1.00	95.91	95.91
CTQP Earthwork L2 Technician	6.50	65.00	422.50
Registered Professional Engineer	1.00	111.38	111.38
			<hr/>
Invoice total			1,971.39

All checks payable at 4152 W Blue Heron Blvd, 116 Riviera Beach, FL 33404

WE APPRECIATE YOUR BUSINESS



Invoice Details

Project Details	Invoice Details	
Project Name: NPBCID Vista Parkway South Culvert Replacement	Date	3/5/2024
RADISE Project Number: 02-23-153	Invoice No.	02-23-023 - Feb 2024
Client Reference Number: N0520.40	Period	2/1/2024 - 2/29/2024

Date	Description	Quantity	Unit Rate	Unit	Amount
Field Inspection & Testing Services - Density Tests					
2/1/2024	CTQP Earthwork Technician -Density Test (Kevin Covert) - <i>Standby Time</i>	2.0	\$65.0	Per Hour	\$130.00
2/6/2024	CTQP Earthwork Technician -Density Test (Kevin Covert) - <i>Standby Time</i>	2.0	\$65.0	Per Hour	\$130.00
2/28/2024	CTQP Earthwork Technician -Density Test (Kevin Covert) - <i>Standby Time</i>	1.25	\$65.0	Per Hour	\$81.25
2/29/2024	CTQP Earthwork Technician -Density Test (Kevin Covert) - <i>Standby Time</i>	1.25	\$65.0	Per Hour	\$81.25
				Subtotal:	\$422.50
Field Inspection & Testing Services - Density Tests - (<i>Minimum of 5 Tests per Trip</i>)					
2/1/2024	Density Test (CT-70 through CT-73)	5.0	\$31.2	Per Test	\$156.00
2/6/2024	Density Test (CT-74 through CT-79)	6.0	\$31.2	Per Test	\$187.20
2/26/2024	Density Test (CT-80 through CT-93)	14.0	\$31.2	Per Test	\$436.80
2/27/2024	Density Test (CT-94 through CT-98)	5.0	\$31.2	Per Test	\$156.00
2/28/2024	Density Test (CT-99 through CT-106)	8.0	\$31.2	Per Test	\$249.60
2/29/2024	Density Test (CT-107 through CT-110)	5.0	\$31.2	Per Test	\$156.00
				Subtotal:	\$1,341.60
Professional Services - Project Management					
	Registered Professional Engineer	1.0	\$111.38	Per Hour	\$111.38
	Staff Engineer	1.0	\$95.91	Per Hour	\$95.91
				Subtotal:	\$207.29
				Grand Total:	\$1,971.39



Invoice

RADISE International, L.C.

4152 W Blue Heron Blvd, Unit 1114
Riviera Beach, FL 33404
(561) 841-0103

MOCK ROOS and ASSOCIATES, INC.

Attn : Spencer Schroeder, P.E.
5720 Corporate Way
West Palm Beach, FL 33407-2066
USA
spencer.schroeder@mockroos.com

Date 3/31/2024
Invoice number RILC-INV-002859
Payment terms Net30
PO Number PA#N0520.40

Invoice through 3/31/2024

Project : 02-23-153 NPBCID Vista Parkway South Culvert Replacement

Project Manager : Yamini Shekar

Email : yamini.shekar@radise.net

	<u>Quantity</u>	<u>Rate</u>	<u>Billed Amount</u>
Expense			
Density Tests	37.00	31.20	1,154.40
Moisture Density Relationship	1.00	115.00	115.00
Hour			
CTQP Earthwork Technician	7.50	65.00	487.50
Staff Engineer	1.00	95.91	95.91
Staff Engineer	0.25	95.91	23.98
Registered Professional Engineer	1.00	111.38	111.38
Invoice total			1,988.17

All checks payable at 4152 W Blue Heron Blvd, 116 Riviera Beach, FL 33404

WE APPRECIATE YOUR BUSINESS



Invoice Details

Project Details		Invoice Details	
Project Name: NPBCID Vista Parkway South Culvert Replacement		Date	4/3/2024
RADISE Project Number: 02-23-153		Invoice No.	02-23-023 - March 2024
Client Reference Number: N0520.40		Period	3/1/2024 - 3/31/2024

Date	Description	Quantity	Unit Rate	Unit	Amount
Field Inspection & Testing Services - Density Tests					
3/14/2024	CTQP Earthwork Technician - Sample Pickup (Luis Aristizabal)	1.0	\$65.0	Per Hour	\$65.00
Subtotal:					\$65.00
Field Inspection & Testing Services - Density Tests					
3/1/2024	CTQP Earthwork Technician -Density Test (Kevin Covert) - <i>Standby Time</i>	1.0	\$65.0	Per Hour	\$65.00
3/5/2024	CTQP Earthwork Technician -Density Test (Kevin Covert) - <i>Standby Time</i>	1.0	\$65.0	Per Hour	\$65.00
3/6/2024	CTQP Earthwork Technician -Density Test (Jose Valdes) - <i>Standby Time</i>	0.50	\$65.0	Per Hour	\$32.50
3/12/2024	CTQP Earthwork Technician -Density Test (Luis Aristizabal) - <i>Standby Time</i>	1.00	\$65.0	Per Hour	\$65.00
3/15/2024	CTQP Earthwork Technician -Density Test (Luis Aristizabal) - <i>Standby Time</i>	0.50	\$65.0	Per Hour	\$32.50
3/18/2024	CTQP Earthwork Technician -Density Test (Luis Aristizabal) - <i>Standby Time</i>	2.00	\$65.0	Per Hour	\$130.00
3/20/2024	CTQP Earthwork Technician -Density Test (Luis Aristizabal) - <i>Standby Time</i>	0.50	\$65.0	Per Hour	\$32.50
Subtotal:					\$422.50
Field Inspection & Testing Services - Density Tests - (Minimum of 5 Tests per Trip)					
3/5/2024	Density Test (CT-111 through CT-113)	5.0	\$31.2	Per Test	\$156.00
3/7/2024	Density Test (CT-114 through CT-122)	9.0	\$31.2	Per Test	\$280.80
3/11/2024	Density Test (CT-123 through CT-130)	8.0	\$31.2	Per Test	\$249.60
3/12/2024	Density Test (CT-131 through CT-134)	5.0	\$31.2	Per Test	\$156.00
3/15/2024	Density Test (CT-135 through CT-136)	5.0	\$31.2	Per Test	\$156.00
3/18/2024	Density Test (CT-137 through CT-141)	5.0	\$31.2	Per Test	\$156.00
Subtotal:					\$1,154.40
Field Inspections & Testing Services -					
3/14/2024	Moisture Density Relationship - (2024-276)	1.0	\$115.00	Per Each	\$115.00
Subtotal:					\$115.00
Professional Services - Project Management					
	Registered Professional Engineer	1.0	\$111.38	Per Hour	\$111.38
	Staff Engineer	1.25	\$95.91	Per Hour	\$119.89
Subtotal:					\$231.27
Grand Total:					\$1,988.17



Invoice

RADISE International, L.C.

4152 W Blue Heron Blvd, Unit 1114
Riviera Beach, FL 33404
(561) 841-0103

MOCK ROOS and ASSOCIATES, INC.

Attn : Spencer Schroeder, P.E.
5720 Corporate Way
West Palm Beach, FL 33407-2066
USA
spencer.schroeder@mockroos.com, garry.gruber@mockroos.com

Date 4/30/2024
Invoice number RILC-INV-002860
Payment terms Net30
PO Number PA#N0520.40

Invoice through 4/30/2024

Project : 02-23-153 NPBCID Vista Parkway South Culvert Replacement
Project Manager : Yamini Shekar
Email : yamini.shekar@radise.net

	<u>Quantity</u>	<u>Rate</u>	<u>Billed Amount</u>
Expense			
Atterberg Limits	1.00	90.00	90.00
Grain Size - wash #200	1.00	90.00	90.00
Moisture Density Relationship	2.00	115.00	230.00
Organic content	1.00	55.00	55.00
Density tests	49.00	31.20	1,528.80
Hour			
Staff Engineer	2.00	95.91	191.83
CTQP Earthwork Technician	11.75	64.99	763.74
Registered Professional Engineer	1.50	111.38	167.07
Invoice total			3,116.44

All checks payable at 4152 W Blue Heron Blvd, 116 Riviera Beach, FL 33404

WE APPRECIATE YOUR BUSINESS



Invoice Details

Project Details	Invoice Details	
Project Name: NPBCID Vista Parkway South Culvert Replacement	Date	4/3/2024
RADISE Project Number: 02-23-153	Invoice No.	02-23-023 - April 2024
Client Reference Number: N0520.40	Period	4/1/2024 - 4/30/2024

Date	Description	Quantity	Unit Rate	Unit	Amount
Field Inspection & Testing Services - Density Tests					
4/2/2024	CTQP Earthwork Technician - Sample Pickup (Luis Aristizabal)	1.0	\$65.0	Per Test	\$65.00
4/19/2024	CTQP Earthwork Technician - Sample Pickup (Luis Aristizabal)	0.5	\$65.0	Per Hour	\$32.50
Subtotal:					\$97.50
Field Inspection & Testing Services - Density Tests					
4/5/2024	CTQP Earthwork Technician -Density Test (Luis Aristizabal) - <i>Standby Time</i>	1.0	\$65.0	Per Hour	\$65.00
4/9/2024	CTQP Earthwork Technician -Density Test (Luis Aristizabal) - <i>Standby Time</i>	1.0	\$65.0	Per Hour	\$65.00
4/17/2024	CTQP Earthwork Technician -Density Test (Luis Aristizabal) - <i>Standby Time</i>	1.0	\$65.0	Per Hour	\$65.00
4/19/2024	CTQP Earthwork Technician -Density Test (Jose Quintana) - <i>Standby Time</i>	3.75	\$65.0	Per Hour	\$243.75
4/22/2024	CTQP Earthwork Technician -Density Test (Ramon Silva) - <i>Standby Time</i>	2.50	\$65.0	Per Hour	\$162.50
4/26/2024	CTQP Earthwork Technician -Density Test (Kevin Covertl) - <i>Standby Time</i>	1.00	\$65.0	Per Hour	\$65.00
Subtotal:					\$666.25
Field Inspection & Testing Services - Density Tests - (Minimum of 5 Tests per Trip)					
4/3/2024	Density Test (CT-142 through CT-143)	5.0	\$31.2	Per Test	\$156.00
4/4/2024	Density Test (CT-144 through CT-145)	5.0	\$31.2	Per Test	\$156.00
4/5/2024	Density Test (CT-146 through CT-155)	10.0	\$31.2	Per Test	\$312.00
4/9/2024	Density Test (CT-156 through CT-157)	5.0	\$31.2	Per Test	\$156.00
4/17/2024	Density Test (CT-158 through CT-159)	5.0	\$31.2	Per Test	\$156.00
4/19/2024	Density Test (CT-160 through CT-167)	8.0	\$31.2	Per Test	\$249.60
4/22/2024	Density Test (CT-168 through CT-173)	6.0	\$31.2	Per Test	\$187.20
4/26/2024	Density Test (CT-174 through CT-176)	5.0	\$31.2	Per Test	\$156.00
Subtotal:					\$1,528.80
Field Inspections & Testing Services -					
4/2/2024	Moisture Density Relationship - (2024-320)	1.0	\$115.0	Per Test	\$115.00
4/19/2024	Organic Content - (2024-483)	1.0	\$55.0	Per Test	\$55.00
	Grain Size Determination - (2024-483)	1.0	\$90.0	Per Test	\$90.00
	Moisture Density Relationship - (2024-483)	1.0	\$115.0	Per Test	\$115.00
	Atterberg's Limit - (2024-483)	1.0	\$90.0	Per Test	\$90.00
Subtotal:					\$465.00
Professional Services - Project Management					
	Registered Professional Engineer	1.5	\$111.38	Per Hour	\$167.07
	Staff Engineer	2.00	\$95.91	Per Hour	\$191.82
Subtotal:					\$358.89
Grand Total:					\$3,116.44



Invoice

RADISE International, L.C.

4152 W Blue Heron Blvd, Unit 1114
Riviera Beach, FL 33404
(561) 841-0103

MOCK ROOS and ASSOCIATES, INC.

Attn : Spencer Schroeder, P.E.
5720 Corporate Way
West Palm Beach, FL 33407-2066
USA
spencer.schroeder@mockroos.com, garry.gruber@mockroos.com

Date 5/31/2024
Invoice number RILC-INV-002915
Payment terms Net30
PO Number PA#N0520.40

Invoice through 5/31/2024

Project : 02-23-153 NPBCID Vista Parkway South Culvert Replacement
Project Manager : Yamini Shekar
Email : yamini.shekar@radise.net

	<u>Quantity</u>	<u>Rate</u>	<u>Billed Amount</u>
Expense			
Density Tests	8.00	31.20	249.60
Hour			
Registered Professional Engineer	0.50	111.38	55.69
Staff Engineer	0.50	95.91	47.96
CTQP Earthwork Technician	1.00	65.00	65.00
Invoice total			418.25

All checks payable at 4152 W Blue Heron Blvd, 116 Riviera Beach, FL 33404

WE APPRECIATE YOUR BUSINESS



Invoice Details

Project Details		Invoice Details	
Project Name: NPBCID Vista Parkway South Culvert Replacement		Date	6/5/2024
RADISE Project Number: 02-23-153		Invoice No.	02-23-023 - May 2024
Client Reference Number: N0520.40		Period	5/1/2024 - 5/31/2024

Date	Description	Quantity	Unit Rate	Unit	Amount
Field Inspection & Testing Services - Density Tests					
5/9/2024	CTQP Earthwork Technician -Density Test (Luis Aristizabal) - <i>Standby Time</i>	1.00	\$65.0	Per Hour	\$65.00
				Subtotal:	\$65.00
Field Inspection & Testing Services - Density Tests - (Minimum of 5 Tests per Trip)					
5/9/2024	Density Test (CT-177 through CT-184)	8.0	\$31.2	Per Test	\$249.60
				Subtotal:	\$249.60
Professional Services - Project Management					
	Registered Professional Engineer	0.5	\$111.38	Per Hour	\$55.69
	Staff Engineer	0.5	\$95.91	Per Hour	\$47.96
				Subtotal:	\$103.65
				Grand Total:	\$418.25



**Northern Palm Beach County
Improvement District**

Purchase Order No. 23-739-1

Encumbrance Modification

<p>Vendor :212</p> <p>MOCK ROOS & ASSOCIATES, INC.</p> <p>5720 CORPORATE WAY WEST PALM BEACH, FL 33407-2066 Phone - / Fax -</p>	<p>Comments</p> <p>Original estimate was \$8,521.00. Actual testing totalled \$13,086.00.</p>
<p>Document Information</p> <p>Document Date 11/01/2024 Required Date 11/01/2024 Prepared By KATHLEEN J. MALONEY-POLLACK Workflow ID 07</p> <p>Status Board 2 Documents Description PRJ 631 Construction Material Testing Services</p>	<p>Change Order 0</p> <p>Project No 631</p> <p>Invoice to Y follow</p>

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	0503	53101	PRJ 631 Construction Material Testing Services	4,565.00	4,565.00

Total : \$4,565.00

Approval Information

SUSAN P. SCHEFF	Board - Approved	4,565.00	11/04/2024 1:26 PM
CLIFFORD D. BEATTY	Executive Director - Approved	4,565.00	11/04/2024 11:46 AM
KATHLEEN E. ROUNDTREE	Finance Director - Approved	4,565.00	11/04/2024 11:01 AM
LAURA L. HAM	Budget Manager - Approved	4,565.00	11/01/2024 5:03 PM
Kimberly A. Leser	District Engineer - Approved	4,565.00	11/01/2024 11:20 AM
KENNITH R. ROUNDTREE	Department Manager - Approved	4,565.00	11/01/2024 10:37 AM
KATHLEEN J. MALONEY-POLLACK	Requester - Submitted	4,565.00	11/01/2024 8:55 AM

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

EXECUTIVE SUMMARY

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

DATE: November 20, 2024

FROM: Kenneth R. Roundtree, Director of Operations

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

RE: Unit of Development No. 9B – Abacoa II
Consider Purchase Order No. 25-81 to WGI, Inc.
Engineering Design for Dry Detention Bridge 3 - Preserve Structure

Background

Northern Palm Beach County Improvement District owns and maintains 12 preserve structures in Abacoa (9A/9B). The structures vary in size and complexity from simple pergolas to observation decks and were constructed within the preserves as part of the original Plan of Improvements work. Due to the age and condition, Northern had seven of the structures inspected by a structural engineer to determine the structural integrity and general condition of the structures. The inspections were completed at the end of Fiscal Year 22/23. The Dry Detention Bridge 3 is a structure that was identified during the inspection as one in need of immediate replacement.

Northern Staff requested a proposal from WGI to prepare all construction documents and specifications for the purpose of replacing the entire structure.

Fiscal Impact

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

Recommendation

Northern Staff recommends Board approval of the referenced Purchase Order No. 25-81 to WGI, Inc. in the amount of \$25,400.00.



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

25-81

Purchase Order

Vendor :429

WGI, Inc.

2035 VISTA PARKWAY
WEST PALM BEACH, FL 33411
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 10/28/2024
Required Date 11/07/2024
Prepared By ERIC A. VINCENT

Workflow ID 07
Status Board 2 Documents
Description structural engineering services for DDB3
(dry detention bridge 3) in Unit 9B

Change Order 0

Project No

Invoice to Y
follow

Comments : Budgeted in 54620 Preserve Structures, but tracking in Engineering

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	09B1	53101	structural engineering services for DDB3 (dry detention bridge 3) in Unit 9B	25,400.00	25,400.00
Total :					\$25,400.00	

Approval Information

SUSAN P. SCHEFF Board - Approved 25,400.00 10/31/2024 5:08 PM
 CLIFFORD D. BEATTY Executive Director - Approved 25,400.00 10/30/2024 10:19 AM
 KATHLEEN E. ROUNDTREE Finance Director - Approved 25,400.00 10/30/2024 10:17 AM
 LAURA L. HAM Budget Manager - Approved 25,400.00 10/29/2024 6:03 PM
 Kimberly A. Leser District Engineer - Approved 25,400.00 10/29/2024 3:15 PM
 KENNITH R. ROUNDTREE Department Manager - Approved 25,400.00 10/29/2024 8:32 AM
 ERIC A. VINCENT Requester - Submitted 25,400.00 10/29/2024 7:06 AM
 ERIC A. VINCENT Requester - Submitted 25,400.00 10/28/2024 2:23 PM

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EXECUTIVE SUMMARY

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

DATE: November 20, 2024

FROM: Kenneth R. Roundtree, Director of Operations

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

RE: Unit of Development No. 15 - Villages of Palm Beach Lakes
Consider Purchase Order No. 25-116 to Palmera Enterprises, LLC.
Australian Pine Tree Trimming on Brandywine Outfall Canal

Background

Northern Palm Beach County Improvement District owns and maintains the surface water management system in Unit of Development No. 15. A critical area to the stormwater system is the outfall canal leading to the Brandywine control structure. The area was surveyed and property interests were identified. The eastern edge of the canal right-of-way has mature Australian Pine trees that have caused issues when the branches fall into the canal. There is approximately 1,700 feet of tree trimming required. All material will be removed from the site. The trees will be trimmed to 12 feet tall to maintain them as a buffer to I-95 without actually removing them. The City of West Palm Beach will be properly notified when schedules are presented.

Northern Staff requested proposals from three contractors to perform the work. Two bids were received and Palmera Enterprises, LLC. submitted the lowest quote of \$60,000.00 (see attached bid tabulation). Palmera Enterprises, LLC. has conducted this type of work for Northern on past projects and is very well equipped to provide the services identified in this Purchase Order.

Fiscal Impact

There are sufficient funds in the Fiscal Year 24/25 budget.

Recommendation

Northern Staff recommends Board approval of the referenced Purchase Order No. 25-116 to Palmera Enterprises, LLC. in the amount of \$60,000.00.

BID TAB

Unit 15 Brandywine Canal Right of Way Australian Pine Tree Cutting

Palmera Enterprises

Grassroots Corporation

**Southeastern Excavation
NO BID**

Item	Description	Unit	Quantity
1	Scope of Waork: The total length of Australian Pines scheduled for removal is around 1,700 linear feet. Each Australian pine tree will be cut to a height of 12 feet from the base. Additionally, all other exotic vegetation and brush will be removed. All debris and trimmings will be cleaned up, transported, and disposed of in an appropriate manner.	LS	1
2	NPDES:Basic maintenance Practice. Silt Booms, Silt Fence, Etc....	LS	1
3	Site Restoration, Back Fill, Grading, Sod, Seeding and Mulching	LS	1
4	Equipment	LS	1
5			
6			

Unit Cost	Item Cost
\$ 46,500.00	\$ 46,500.00
\$ 1,500.00	\$ 1,500.00
\$ 7,000.00	\$ 7,000.00
\$ 5,000.00	\$ 5,000.00

Unit Cost	Item Cost
\$ 75,000.00	\$ 75,000.00
\$ -	\$ -
\$ 7,000.00	\$ 7,000.00
\$ -	\$ -

Unit Cost	Item Cost
	\$ -
	\$ -
	\$ -
	\$ -

Total Bid Price

\$60,000.00

\$ 82,000.00

\$ -

Item	Description	Unit	Quantity
1	Labor: Scope of Work:	LS	1
2	NPDES:Basic maintenance Practice. Silt Booms, Silt Fence, Etc....	LS	1
3	Site Restoration, Back Fill, Grading, Sod, Seeding and Mulching	LS	1
4	Equipment	LS	1
5			1
6			

Unit Cost	Item Cost
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -

Unit Cost	Item Cost
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -

Unit Cost	Item Cost
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -

Total Bid Price

No Bid

\$ -

No Bid

\$ -

No Bid

\$ -



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

25-116

Purchase Order

Vendor :1094

Palmera Enterprises, LLC

P.O. Box 1934
Indiantown, FL 34956
Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 11/04/2024
Required Date 11/14/2024
Prepared By RANDY E. CROSS

Workflow ID 07
Status Board 2 Documents
Description Unit 15 Brandywine Canal Outfall Right of Way Australian Pine Tree Cutting

Change Order 0
Project No
Invoice to Y
follow

Comments : Project is to be Completed 45 Days after Approval

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	1501	54604	Unit 15 Brandywine Canal Outfall Right of Way Australian Pine Tree Cutting	60,000.00	60,000.00
Total :					\$60,000.00	

Approval Information

SUSAN P. SCHEFF Board - Approved 60,000.00 11/07/2024 11:06 AM
CLIFFORD D. BEATTY Executive Director - Approved 60,000.00 11/07/2024 9:37 AM
KATHLEEN E. ROUNDTREE Finance Director - Approved 60,000.00 11/07/2024 9:35 AM
LAURA L. HAM Budget Manager - Approved 60,000.00 11/06/2024 9:33 AM
Kimberly A. Leser District Engineer - Approved 60,000.00 11/06/2024 9:28 AM
KENNITH R. ROUNDTREE Department Manager - Approved 60,000.00 11/06/2024 7:50 AM
RANDY E. CROSS Requester - Submitted 60,000.00 11/06/2024 7:42 AM
RANDY E. CROSS Requester - Submitted 60,000.00 11/04/2024 1:18 PM

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EXECUTIVE SUMMARY

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

DATE: November 20, 2024

FROM: Kenneth R. Roundtree, Director of Operations

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

RE: Consider Purchase Order No. 25-64 to Murray Logan Construction, Inc.
Replacement of Seven Exterior Doors at Northern's Administration Building/EOC

Background

Northern Palm Beach County Improvement District's Administration Building is nearly 20 years old. Seven of the existing exterior doors have deteriorated and are in need of replacement. The existing doors are metal and will be replaced with more resilient, fiberglass doors. This activity was planned and budgeted for during this fiscal year. Requests for proposals were sent to three of Northern's contractors and two chose not to submit a bid. Murray Logan Construction submitted the lone bid of \$121,680.00. Murray Logan Construction has completed this type of work for Northern in the past and is well qualified to perform the services within the scope of this Purchase Order.

Fiscal Impact

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

Recommendation

Northern Staff recommends Board approval of Purchase Order No. 24-64 to Murray Logan Construction, Inc. in the amount of \$121,680.00.



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

Purchase Order
No.

25-64

Vendor :215

MURRAY LOGAN CONSTRUCTION, INC

313 65TH TRAIL NORTH
WEST PALM BEACH, FL 33413
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 10/21/2024
Required Date 10/31/2024
Prepared By ERIC A. VINCENT

Workflow ID 07
Status Board 2 Documents
Description replacement of (7) exterior doors at Northern's EOC building

Change Order 0
Project No
Invoice to Y
follow

Comments : LH: Budget line item detail shows estimate for this door replacement was \$118k, so this is ~3% higher than budget.

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	Ops0	56201	replacement of (7) exterior doors at Northern's EOC building	121,680.00	121,680.00
Total :					\$121,680.00	

Approval Information

SUSAN P. SCHEFF	Board - Approved	10/22/2024 4:55 PM
CLIFFORD D. BEATTY	Executive Director - Approved	10/22/2024 2:47 PM
KATHLEEN E. ROUNDTREE	Finance Director - Approved	10/22/2024 2:44 PM
LAURA L. HAM	Budget Manager - Approved	10/22/2024 8:51 AM
Kimberly A. Leser	District Engineer - Approved	10/21/2024 9:29 AM
KENNITH R. ROUNDTREE	Department Manager - Approved	10/21/2024 7:32 AM
ERIC A. VINCENT	Requester - Submitted	10/21/2024 7:01 AM

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EXECUTIVE SUMMARY

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

DATE: November 20, 2024

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

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

RE: Consider Tax-Advantaged Bonds Post Issuance Compliance Policy

Background

The Northern Palm Beach County Improvement District (the "District") has issued, and may in the future issue, tax-exempt obligations including, without limitation, bonds, notes, leases and loans (collectively, "tax-advantaged bonds") that are subject to certain requirements under the Internal Revenue Code of 1986, as amended, (the "Code") with which the District intends to ensure continuing compliance.

In order to ensure compliance with current federal tax requirements, the District's Bond Counsel drafted a policy that sets forth written procedures for the use of tax-advantaged bond proceeds and arbitrage rebate compliance. The policy also documents procedures for information return filing, monitoring for public business use and periodic review of compliance with bond covenants.

Fiscal Impact

There is no fiscal impact as Northern is currently performing these tasks and compliance with bond covenants is reviewed in conjunction with the annual audit of the financial statements.

Recommendation

Northern Staff and General Counsel recommend approval of the Tax-Advantaged Bonds Post Issuance Compliance Policy.

AMENDMENT TO INTERNAL CONTROL PROCEDURES

Title: **MONITORING OF TAX-ADVANTAGED BONDS**

Policy: The Northern Palm Beach County Improvement District (the "District") has issued and may in the future issue tax-exempt obligations including, without limitation, bonds, notes, leases and loans (collectively, "tax-advantaged bonds") that are subject to certain requirements under the Internal Revenue Code of 1986, as amended, (the "Code") with which the District intends to ensure continuing compliance.

Purpose: To constitute written procedures coupled with requirements contained in the arbitrage and tax certificates (the "Tax Certificates") or other operative documents executed at the time of issuance of the tax-advantaged bonds for ongoing compliance with current federal tax requirements to ensure timely identification and remediation of violations of such requirements.

Responsibilities: The Director of Finance & Administration ("Finance Director") is responsible for coordinating the necessary actions required for monitoring these requirements under the direction of the Executive Director ("Executive Director") and the Board of Supervisors ("Board"). The Finance Director and Executive Director, when they deem it appropriate, will consult with outside professionals such as the District's General Counsel, Bond Counsel, financial advisor and rebate specialist to achieve the objectives of these policies and procedures.

Procedure:

1.0 General

- 1.1 Revisions to Procedures. To the extent necessary, the Finance Director and Executive Director will communicate with the District's Bond Counsel to discuss changes to these procedures from time to time in order to incorporate any additional state or federal requirements related to tax-advantaged bonds.

- 1.2 Additional Responsible Employees. The Finance Director shall identify any additional persons who will be responsible for designated sections of these procedures, notify the current holder of that position of said responsibilities, and provide that person a copy of these procedures.
- 1.2.1 Upon an employee or officer's transition, the new personnel shall be advised of their position's designated responsibilities under these procedures and the importance of these procedures.
- 1.2.2 If an employee or officer positions are restructured or eliminated, their previously herein designated responsibilities shall be promptly reassigned, if necessary.
- 1.3 Training. The Finance Director and other responsible persons shall receive appropriate educational training that includes the review of and familiarity with the contents of these procedures, review of the requirements contained in the Code applicable to each tax-advantaged bond, identification of all tax-advantaged bonds that must be monitored, identification of all Units of Development (or portions thereof financed with the proceeds of tax-advantaged bonds) financed or refinanced with proceeds of tax-advantaged bonds, familiarity with the requirements contained in the Tax Certificates or other operative documents contained in the transcript for each tax-advantaged bond, and familiarity with the procedures that must be taken in order to correct noncompliance with the requirements of the Code in a timely manner. It is anticipated that on-going education will involve guest speakers, webinars and conference attendance, as well as continuing legal and accounting education courses.
- 1.4 Periodic Review. At least annually the Finance Director and/or the Executive Director or other responsible person shall review the independent auditor letter, if any, provided with respect to compliance with bond document covenants. To the extent any omissions or violations have occurred, further discussions with Bond Counsel should be conducted so that such omissions or violations can, if possible, be timely remedied through the "remedial action" regulations (Treasury Regulation §1.141-2, §1.142-12 or §1.147-2, as applicable) or the Voluntary Closing Agreement Program described in Internal Revenue Service ("IRS") Notice 2008-31 (or successor guidance) and related sections of the Internal Revenue Manual. Bond Counsel should also be contacted annually to ensure no changes to the Code

have occurred that would require revisions to these policies and procedures. Written confirmation that such steps have been taken should be documented by electronic mail or other format.

- 1.5 Change in Bond Terms. If any change to the terms of an outstanding tax-advantaged bond of the District is contemplated, the Finance Director shall consult with Bond Counsel before implementing such change.
- 1.6 Tax Certificates; Consultation with Bond Counsel. Upon the issuance of any tax-advantaged bonds, the Finance Director shall require Bond Counsel prepares a comprehensive Tax Certificate with respect thereto. The Finance Director shall review such Tax Certificate and consult with Bond Counsel, if necessary, to fully understand the provisions of the Tax Certificate and the tax law requirements relating to such tax-advantaged bonds.

2.0 Issue Price for Tax-Advantaged Bonds

- 2.1 Issue Price. In order to document the issue price of tax-advantaged bonds, the Finance Director shall consult with Bond Counsel and the financial advisor and obtain a written certification from the underwriter, placement agent or other purchaser of the bonds as to the offering price of said bonds that is in form and substance acceptable to the District, Finance Director and Bond Counsel. The Finance Director may request its financial advisor or other consultant to review the market trading activity of tax-advantaged bonds following their sale and prior to closing and to report to the District and Finance Director of any possible irregular trading activity pertaining to said tax-advantaged bonds.

3.0 Information Return Filing

- 3.1 Filing of Applicable Form 8038. The Finance Director will confirm that Bond Counsel has filed the applicable information reports (such as Forms 8038 and 8038-G) for a tax-advantaged bond issue with the IRS on a timely basis, and maintain copies of such form, including evidence of timely filing of such reports, as part of the transcript of the tax-advantaged bond issue.
- 3.2 Filing of Forms 8038-T or 8038-R. If necessary, the Finance Director shall oversee the filing in a timely manner of IRS Form 8038-T relating to the payment of rebate or yield reduction payments. The Finance Director shall also monitor the extent to which the District may be eligible to receive a

refund of prior rebate payments and provide for the timely filing for such refunds using IRS Form 8038-R.

4.0 Use of Proceeds

- 4.1 Consistent Accounting Procedures. The Finance Director shall oversee the maintenance of clear and consistent accounting procedures for tracking the investment and expenditures of tax-advantaged bond proceeds, including investment earnings on such bond proceeds.
- 4.2 Reimbursement Allocations at Closing. At or shortly after closing of a tax-advantaged bond issue, the Finance Director, in consultation with Bond Counsel, shall obtain confirmation that any allocations for reimbursement expenditures comply with the Tax Certificate for such bonds.
- 4.3 Timely Expenditure of Bond Proceeds. The Finance Director shall monitor that sale proceeds and investment earnings on sale proceeds of tax-advantaged bonds are spent in a timely fashion consistent with the requirements of the Tax Certificate for such bonds.
- 4.4 Maintenance and Retention of Records Relating to Proceeds. The Finance Director shall be responsible for the maintenance of records for all project and other associated costs (e.g., costs of issuance, credit enhancement and capitalized interest) and uses (e.g., deposits to a reserve fund) for which tax-advantaged bond proceeds were spent or used and any final allocation of such proceeds. The Finance Director shall maintain records separately for each issue of bonds for the period indicated in Section 7.1 below.

5.0 Monitoring Private Business Use - With respect to tax-advantaged bonds that are subject to the private activity bond limitations provided in the Code, the following procedures shall be implemented:

- 5.1 Identify Bond-Financed Property. The Finance Director shall be the repository of information provided by Bond Counsel as to identification of which outstanding tax-advantaged bond issues were financed or refinanced for property within a Unit of Development (the "bond financed property") and whether the bonds were governmental or private activity.
- 5.2 Review of Contracts with Private Persons. The Finance Director, Bond Counsel and General Counsel shall review all of the following contracts or arrangements with non-governmental persons, organizations or the federal

government (collectively referred to as "private persons") with respect to the bond financed property which could result in private business use (as defined 26 U.S. Code § 141 and 26 CFR § 1.141-3) of the bond financed property:

5.2.1 contracts for the sale or other disposition of bond financed property;

5.2.2 leases of bond financed property;

5.2.3 management or service contracts (as contemplated and described in 26 CFR § 1.141-3 and Revenue Procedure 2017-13) relating to bond financed property; and

5.2.4 any other contracts involving "special legal entitlements" (such as exclusive provider use arrangements) granted to a private person with respect to bond financed property.

5.3 Bond Counsel Review of New Contracts or Amendments. Before amending an existing agreement described in 5.2 above with a private person or entering into any new lease, management or service agreement with a private person with respect to any bond financed units, the Finance Director shall consult Bond Counsel for review of such amendment or agreement to determine whether it results in private business use. This is defined as the use of the proceeds for a trade or business by a person other than a governmental unit. The Finance Director shall periodically communicate with the Bond Counsel's office and facilities personnel in order to be updated with respect to the foregoing.

5.4 Analyze Use. The Finance Director and Bond Counsel shall analyze any private business use of government bond financed property and, for each issue of bonds, determine whether the 10% limit on private business use (As further described in Revenue Procedure 2017-13) (5% in the case of "unrelated or disproportionate" private business use) is exceeded, and contact Bond Counsel or other tax advisors if the limit appears to be exceeded. The 10% rule for private use of tax-exempt bonds states that if more than 10% of the proceeds from a bond issue are used for private business use, the bond's tax-exempt status is at risk.

5.5 Remediation if Limitations Exceeded. If it appears that private business use limits are or will be exceeded, the Finance Director shall promptly consult with Bond Counsel to determine if remedial action is required with respect

to nonqualified bonds of the tax-advantaged bond issue pursuant to Treasury Regulation §1.142-12, or if the IRS should be contacted under its Voluntary Closing Agreement Program.

5.5.1 If tax-advantaged bonds are required to be redeemed or defeased in order to comply with the remedial action rules under Treasury Regulation §1.142-12, the Finance Director shall advise the Board of such need and request Board approval for such redemption or defeasance to occur within the time period prescribed by federal tax requirements at such time.

5.6 Maintenance and Retention of Records Relating to Qualifying Use. The District's Public Records Custodian and Finance Director shall each retain copies of all of the above contracts or arrangements (or, if no written contract exists, detailed records of the contracts or arrangements) with private persons for the period indicated under Section 7.1 below.

6.0 Arbitrage Rebate Compliance

6.1 Review of Tax Certificates. The Finance Director shall review each Tax Certificate to understand the ongoing federal tax requirements applicable to each tax-advantaged bond issue and consult with Bond Counsel to the extent necessary to understand such requirements.

6.2 List of Bonds and Arbitrage Yield. The Finance Director shall maintain a list and calculation calendar for all tax-advantaged bonds that require arbitrage calculations and denote the arbitrage yield of each bond issue (as shown on the applicable IRS Form or, if applicable, denote that such bonds are variable rate bonds which must be determined on an ongoing basis.

6.3 Temporary Periods. The Finance Director shall review the Tax Certificates to obtain the "temporary time periods" set forth therein for each tax-advantaged bond issue for how long proceeds of such bonds may be invested without yield restriction.

6.3.1 Post-Temporary Period Investments. The Finance Director shall have any investment of bond proceeds monitored after expiration of the applicable temporary periods so that said investment yield does not exceed the applicable bond yield, unless yield reduction payments can be made pursuant to the applicable Tax Certificate.

- 6.3.2 Monitor Temporary Period Compliance. The Finance Director shall monitor tax-advantaged bond proceeds (including investment earnings) so that they are expended promptly after the bonds are issued in accordance with the expectations for satisfaction of three-year or five-year temporary periods, as the case may be, for investment of said bond proceeds.
- 6.4 Monitor Yield Restriction Limitations. The Finance Director shall consult with Bond Counsel or the District's Financial Advisor in order to determine timely compliance with applicable yield restrictions depends upon subsequent investments (e.g., the purchase of 0% State and Local Government Securities from the U.S. Treasury for an advance refunding escrow) and thereafter monitor and verify that these purchases are made as contemplated.
- 6.5 Establish Fair Market Value of Investments. Following consultation with and receipt of direction from Bond Counsel, the Finance Director shall direct that investments acquired with bond proceeds satisfy IRS regulatory safe harbors for establishing fair market value (e.g., through the use of bidding procedures), and thereafter maintain records to demonstrate satisfaction of such safe harbors.
- 6.6 Credit Enhancement, Hedging and Sinking Funds. The Finance Director shall consult with Bond Counsel before engaging in credit enhancement or hedging transactions relating to a bond issue, and before creating separate funds that are reasonably expected to be used to pay debt service on bonds. The Finance Director shall maintain copies of all contracts and certificates relating to credit enhancement and hedging transactions that are entered into relating to a tax-advantaged bond issue.
- 6.7 Grants/Donations to Governmental Entities. Before beginning a capital campaign or grant application that may result in contributions that are restricted to bond-financed projects (or, in the absence of such a campaign, upon the receipt of such restricted contribution), the Finance Director shall consult Bond Counsel to determine whether replacement proceeds may result that are required to be yield restricted. For the avoidance of doubt, any federal or state grants intended to be used for the financing of a capital project to be financed with tax-advantaged bonds are subject to the determinations required in this Section 6.7.

- 6.8 Bona Fide Debt Service Fund. Even after all proceeds of a given tax-advantaged bond issue have been distributed (for example sent to a debt service reserve account) or spent, as the case may be, the Finance Director shall supervise compliance by the District so that the debt service fund meets the requirements of a "bona fide debt service fund," i.e., one used primarily to achieve a proper matching of revenues with debt service that is depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of: (i) the earnings on the fund for the immediately preceding bond year; or (ii) one-twelfth of the debt service on the issue for the immediately preceding bond year.
- 6.9 Debt Service Reserve Funds. The Finance Director shall supervise compliance by the District that amounts invested in any reasonably required debt service reserve fund for tax-advantaged bonds does not exceed the lesser of: (i) 10% of the stated principal amount of such bonds (or the sale proceeds of the bond issue if the bond issue has original issue discount or original issue premium that exceeds 2% of the stated principal amount of the bond issue plus, in the case of premium, reasonable underwriter's compensation); (ii) maximum annual debt service on said bond issue; or (iii) 125% of average annual debt service on the tax-advantaged bond issue.
- 6.10 Rebate and Yield Reduction Payment Compliance. The Finance Director shall review the arbitrage rebate covenants contained in the Tax Certificate for tax-advantaged bonds. Subject to certain rebate exceptions described in the applicable Tax Certificate, investment earnings on such bond proceeds at a yield in excess of the bond yield (i.e., positive arbitrage) generally must be rebated to the U.S. Treasury, even if a temporary period exception from yield restriction allowed the earning of positive arbitrage.
- 6.10.1 The Finance Director shall be responsible for having rebate and yield reduction payment calculations timely performed and that payment of such rebate amounts, if any, are timely approved by the District. Rebate payments are generally due 60 days after the fifth anniversary of the date of issue of tax-advantaged bonds, then in succeeding installments every five years. The final rebate payment for a tax-advantaged bond issue is due 60 days after retirement of the last bond of the issue. The District should hire a rebate consultant to prepare the calculations, if necessary.

6.10.2 If a spending exception from the rebate requirement (as described in the Tax Certificate) applies to a tax-advantaged bond, the Finance Director shall supervise the appropriate spending of proceeds prior to semi-annual spending dates for the applicable exception.

6.10.3 The Finance Director shall supervise the filing of Form 8038-T in a timely manner.

6.10.4 After all proceeds of a given bond issue have been spent, excluding reserve or other debt account amounts, the Finance Director shall oversee compliance with rebate requirements for any debt service reserve fund and any debt service fund that is not exempt from the rebate requirement.

6.11 Maintenance and Retention of Arbitrage and Rebate Records. The Finance Director's office shall maintain records of investments and expenditures of proceeds, rebate exception analyses, rebate calculations, Forms 8038-T, and rebate and yield reduction payments, and any other records relevant to compliance with the arbitrage restrictions for the period indicated in Section 7.1 below.

7.0 Record Retention

7.1 Period to be Maintained. For each issue of tax-advantaged bonds, the Finance Director's office or other designated Records Custodian shall maintain all relevant records and contracts in retrievable paper or electronic format while any of the tax-advantaged bonds for an issue are outstanding, plus a minimum of three years following the final maturity or redemption of that bond issue. Records required to be maintained include, but may not be limited to:

7.1.1 Records relating to the bond transaction, including the bond transcript and other related closing documents.

7.1.2 Construction contracts, purchase orders, invoices, trustee requisitions, accounting statements and other documentation relating to costs paid or reimbursed with tax-advantaged bond proceeds.

7.1.3 Records identifying the assets purchased or financed with bond proceeds, including a final allocation of bond proceeds.

- 7.1.4 Documentation evidencing the use of bond-financed property, including records of the conveyance, sale or lease of such property and any change in use of such property from its original intended purpose.
- 7.1.5 Documentation relating to investment proceeds, including the purchase and sale of securities, SLGS subscriptions, yield calculations for each class of investments, actual income received from investments, trustee statements, rebate payments and arbitrage calculations and reports.
- 7.1.6 All correspondence to and from the IRS with respect to the tax-advantaged bonds.

(The balance of this page was intentionally left blank)

**RECOMMENDED DISBURSEMENTS FOR
NOVEMBER 20, 2024 BOARD MEETING**

	BOND/COI**	EIPC*	NOTE PROCEEDS	LANDOWNER FUNDS	TOTALS
Unit No. 2C - Alton	122,346.09			45,104.40	167,450.49
Unit No. 5 - Henry Rolf		-	6,205.15		6,205.15
Unit No. 9B - Abacoa II		4,578.00		-	4,578.00
Unit No. 18 - Ibis Golf & CC		33,548.66			33,548.66
Unit No. 43 - Mirasol		3,580.40			3,580.40
Unit No. 53 - Arden	2,690.89				2,690.89
General		119,497.00			119,497.00
	125,036.98	161,204.06	6,205.15	45,104.40	337,550.59

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 190

NOVEMBER 20, 2024

	BOND/COI*	LANDOWNER FUNDS	TOTALS
CONSTRUCTION:			
J. W. Cheatham, LLC (Alton Phase 3 Paving Project)	<u>117,352.31</u>	<u>44,129.40</u>	161,481.71
ENGINEERING:			
Michael B. Schorah & Assoc. (Phase 2 Final Asphalt)	<u>975.00</u>	<u>975.00</u>	1,950.00
OTHER PROFESSIONALS:			
Caldwell & Pacetti	<u>2,852.61</u>		2,852.61
MISCELLANEOUS:			
NPBCID Reimbursements: (NPBCID Personnel time & Auditor)	<u>1,166.17</u>		1,166.17
	122,346.09	45,104.40	167,450.49

**UNIT OF DEVELOPMENT NO. 5
DISBURSEMENT NO. 36
November 20, 2024**

**NOTE
PROCEEDS**

TOTAL

ENGINEERING:

Mock Roos & Associates
(Vista Pkwy South R & R Culvert)

6,205.15

6,205.15

6,205.15

6,205.15

**UNIT OF DEVELOPMENT NO. 9B
DISBURSEMENT NO. 142
NOVEMBER 20, 2024**

EIPC

TOTALS

ENGINEERING:

WGI, Inc.

(WS2 Wood Structure Engineering)

4,578.00

4,578.00

4,578.00

4,578.00

**UNIT OF DEVELOPMENT NO. 18
DISBURSEMENT NO. 199
NOVEMBER 20, 2024**

EIPC

TOTAL

CONSTRUCTION:

Top Dog Industries, LLC
(Ibis Blvd. Clean & TV Drainage)
PO#24-975

33,548.66

33,548.66

33,548.66

33,548.66

**UNIT OF DEVELOPMENT NO. 43
DISBURSEMENT NO. 100
NOVEMBER 20, 2024**

		<u>EIPC</u>	<u>TOTAL</u>
ENGINEERING:			
WGI, Inc.	FINAL	<u>3,580.40</u>	
(Engineering for Board Walk Repairs)			3,580.40
		<u><u>3,580.40</u></u>	<u><u>3,580.40</u></u>

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

	BOND	TOTAL
OTHER PROFESSIONALS:		
Caldwell & Pacetti	<u>1,247.00</u>	
(INV#132082 Legal)		1,247.00
NPBCID Reimbursements:		
(NPBCID Personnel time & Auditor)	<u>1,443.89</u>	
		1,443.89
	<u>2,690.89</u>	
	-	<u>2,690.89</u>

**GENERAL
DISBURSEMENT NO. 82
NOVEMBER 20, 2024**

EIPC

TOTAL

MISCELLANEOUS:

Gilbert Chevrolet Company, Inc. 119,497.00

(Two New 2025 Chevy Pick-ups & One New Chevy Trax)

119,497.00

119,497.00

119,497.00



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

EXECUTIVE SUMMARY

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

DATE: November 20, 2024

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

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

RE: Unit of Development No. 5A – Vista Center of Palm Beach
Consider Partial Release of Easement
PER-5A-104 Emerald Dunes Golf Course Modification Project

Background

In April 2021, an existing tract of property referenced as Parcel 6 located within Vista Center was platted as part of an assisted living development with easements and tracts granted to Northern on the plat of Vista Center Parcel 6 recorded in PB 132 PG 23 in the Official Records of Palm Beach County, Florida. In July 2021, VCP6 Acquisition, LLC (C/O Emerald Dunes, LLC) purchased the 20-acre parcel referenced as Parcel A located adjacent to the golf course in order to develop a driving range. Northern issued Permit 5A-104 for modifications to the Emerald Dunes Golf Course in July of 2024 and the construction is nearly complete. As a part of the permitted Emerald Dunes Golf Course modifications, a pavilion is proposed on the north side of Parcel A located partly within a portion of an existing Water Management Access Easement (WMAE) granted to Northern on the above-referenced plat. VCP6 Acquisition, LLC has requested a partial release of the existing WMAE in the area of the proposed pavilion.

Northern's General Counsel has prepared the Partial Release of Easement document and the VCP6 Acquisition, LLC provided a sketch and description for the portion of the WMAE easement area to be released.

The sketch and description of the portion of the WMAE to be released 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 anticipated fiscal impacts associated with this request.

Recommendation

The District Engineer recommends approval of the Partial Release of the Water Management Access Easement as described in Exhibit "A".



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

November 7, 2024

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

Subject: Vista Center - Parcel 6, Partial Release of an Existing WMAE
Unit of Development 5A
Permit No: 5A-104

Dear Mrs. Leser:

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

1. The sketch and legal description depicting and describing the proposed partial abandonment of an existing Water Management Maintenance Access Easement, entitled "1028005-SV-WMAE ABANDONMENT.PDF" having a digital signature date of 2024.11.06 and as supported by the cad file entitled "1028005-SV-WMAE Abandonment.dwg."

The above referenced sketch and legal description, a parcel within Parcel A, Vista Center-Parcel 6, Plat Book 132, Pages 23 thru 24, Public Records, Palm Beach County, Florida, was submitted to our office for review by Northern Palm Beach County Improvement District, via email on November 6, 2024 with the supporting cad file was submitted by WGI via email on November 6, 2024.

The above referenced sketch and legal description for the requested partial release of a platted Water Management Maintenance Access 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 partial abandonment for the easement area. We will attach the approved sketch and legal to the approval email for reference.

Upon the Board's approval, Northern shall execute the easement abandonment agreement and record into public record.

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

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

Sincerely,

KESHAVARZ & ASSOCIATES, INC.

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

Prepared by and Return to:

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

PARTIAL RELEASE OF EASEMENT

This Partial Release is given this _____ day of November, 2024 by Northern Palm Beach County Improvement District, an independent special district of the State of Florida, 359 Hiatt Drive, City of Palm Beach Gardens, County of Palm Beach, State of Florida, 33418.

WITNESSETH:

WHEREAS, the tract of real property described in attached Exhibit “A” (the “Property”) is subject to a water management access easement (the “Easement”) that was dedicated to Northern Palm Beach County Improvement District in Plat Book 132, Pages 23 to 24 of the Public Records of Palm Beach County, Florida; and

WHEREAS, the Easement is no longer required by Northern Palm Beach County Improvement District as to the Property.

NOW, THEREFORE, Northern Palm Beach County Improvement District does hereby terminate and release the Easement only as to that Property described as follows:

(SEE ATTACHED EXHIBIT “A”)

Provided, however, nothing herein contained is intended nor shall it be construed to impair, alter or diminish the effect or validity of the Easement as to the remaining real property encumbered by said Easement.

IN WITNESS WHEREOF, the undersigned have signed and sealed this Partial Release on the day and year first above written.

[SIGNATURE PAGE IS ON THE NEXT PAGE]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

WITNESSES:

Print Name: _____

Address:

Print Name: _____

Address:

By: _____
Print Name: _____
Title: _____

ATTEST:

By: _____
Assistant Secretary

[DISTRICT SEAL]

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ___ day of _____, 2024 by _____, as _____, for Northern Palm Beach County Improvement District.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

Anthony Stafford \\wgi.com\data\Projects\10200\10280\XX Emerald Dunes Plans\SURVEY Drawings\Survey\1028005-SV-WMAE Abandonment.dwg ----- Plotted: 11/6/2024 10:55:25 AM Saved: 11/6/2024 10:55:13 AM

LEGAL DESCRIPTION:

A PORTION OF LAND LYING WITHIN PARCEL "A" OF THE PLAT OF VISTA CENTER – PARCEL 6, AS RECORDED IN PLAT BOOK 132, AT PAGE 23 OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, LYING AND SITUATE IN SECTION 22, TOWNSHIP 43 SOUTH, RANGE 42 EAST, PALM BEACH COUNTY FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF PARCEL "A" OF SAID PLAT OF VISTA CENTER – PARCEL 6; THENCE NORTH 85°42'39" WEST, ALONG THE NORTH LINE OF SAID PARCEL "A", A DISTANCE OF 134.21 FEET; THENCE SOUTH 00°00'00" EAST, A DISTANCE OF 47.36 FEET TO A POINT ON THE NORTH LINE OF THE NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT WATER MANAGEMENT ACCESS EASEMENT AS SHOWN ON SAID PLAT OF VISTA CENTER – PARCEL 6, ALSO BEING THE POINT OF BEGINNING; THENCE SOUTH 03°37'08" EAST, A DISTANCE OF 20.00 FEET TO A POINT ON THE SOUTH LINE OF SAID EASEMENT, SAID POINT BEING ON A NON-TANGENT CURVE CONCAVE TO THE SOUTHEAST, HAVING A RADIUS OF 127.50 FEET AND FROM SAID POINT A RADIAL LINE BEARS SOUTH 03°37'08" EAST; THENCE SOUTHWESTERLY ALONG SAID CURVE AND SAID SOUTH LINE, AN ARC DISTANCE OF 42.40 FEET THROUGH A CENTRAL ANGLE OF 19°03'15"; THENCE NORTH 22°40'23" WEST, A DISTANCE OF 20.00 FEET TO A POINT ON THE NORTH LINE OF SAID EASEMENT, SAID POINT BEING ON A NON-TANGENT CURVE CONCAVE TO THE SOUTHEAST, HAVING A RADIUS OF 147.50 FEET AND FROM SAID POINT A RADIAL LINE BEARS SOUTH 22°40'23" EAST; THENCE NORTHEASTERLY ALONG SAID CURVE AND SAID NORTH LINE, AN ARC DISTANCE OF 49.05 FEET THROUGH A CENTRAL ANGLE OF 19°03'15" TO THE POINT OF BEGINNING.

SAID LANDS CONTAIN 914.5 SQUARE FEET, MORE OR LESS.

LEGEND:

- NPBCID = NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
- PB = PLAT BOOK
- POB = POINT OF BEGINNING
- POC = POINT OF COMMENCEMENT
- PG. = PAGE
- WMAE = WATER MANAGEMENT ACCESS EASEMENT
- WME = WATER MANAGEMENT EASEMENT

SURVEYOR'S NOTES:

1. DATA SHOWN HEREON WAS COMPILED FROM OTHER INSTRUMENTS AND DOES NOT CONSTITUTE A FIELD SURVEY AS SUCH.
2. THE BEARINGS SHOWN HEREON ARE BASED ON THE NORTH LINE OF PARCEL "A", OF THE PLAT VISTA CENTER – PARCEL 6, AS RECORDED IN PLAT BOOK 132, AT PAGE 23 OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, HAVING A BEARING OF N85°42'39"W.

FOR THE FIRM
WGI, INC.

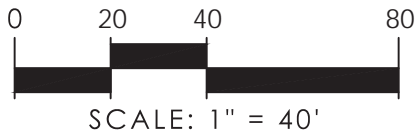
Kelsey M Smith Digitally signed by Kelsey M Smith
Date: 2024.11.06 13:16:06 -05'00'

BY: _____ DATE: _____
KELSEY M. SMITH
PROFESSIONAL SURVEYOR AND MAPPER
FLORIDA LICENSE NO. 7096

(NOT A SURVEY-DESCRIPTION AND SKETCH ONLY)

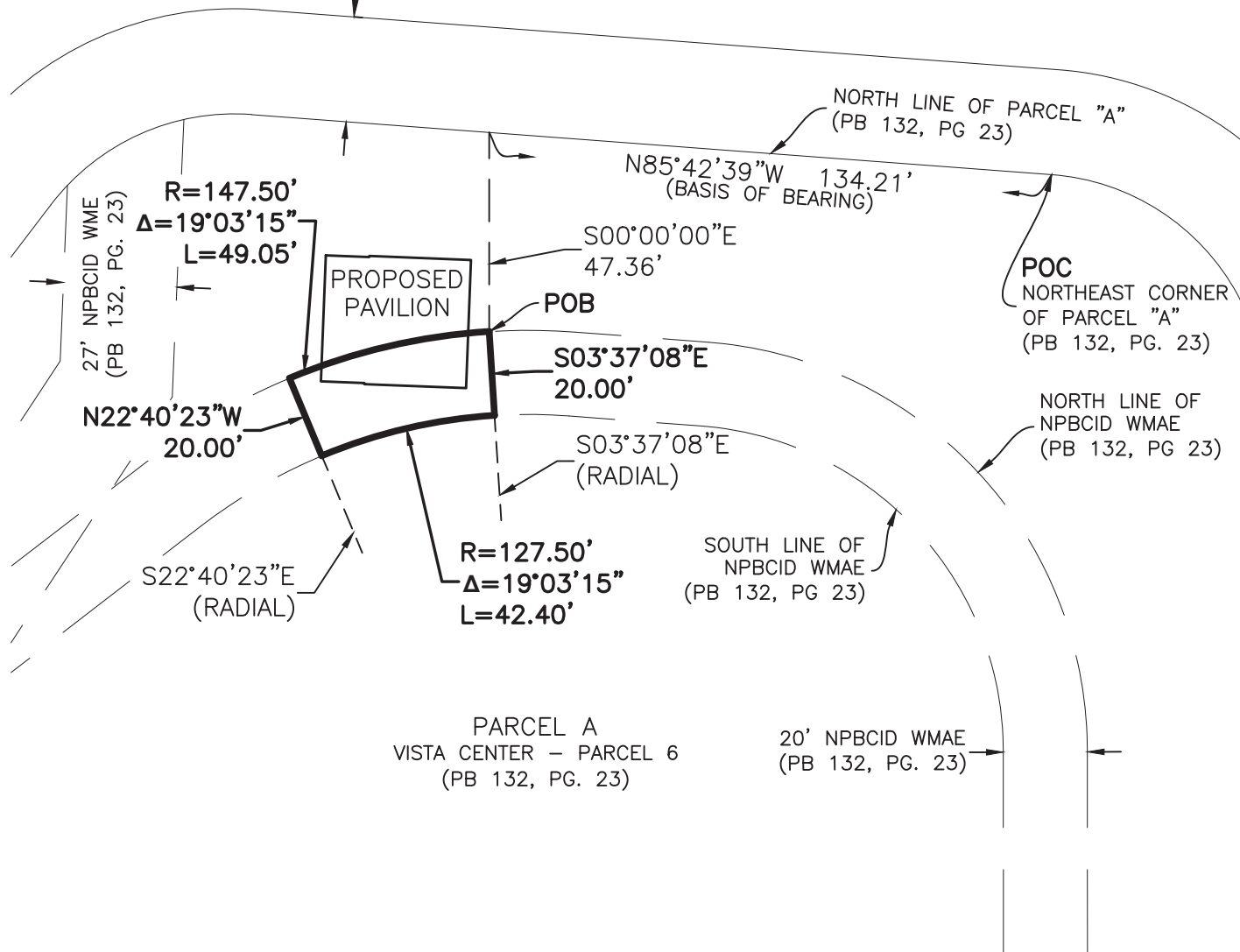
PROJECT: EMERALD DUNES CLUB		TASK: WATER MANAGEMENT ACCESS EASEMENT ABANDONMENT	
PREPARED BY:		CAD 1028005-SV-WMAE Abandonment.DWG	
 <p>PHONE NO. 561.687.2220 CERT NO. 33574 LB NO. 7055</p> <p>2035 VISTA PARKWAY WEST PALM BEACH, FL 33411</p>		DRAWN/DESIGNED AS	SHEET: 1 of 2
		CHECKED/QC KMS	
		JOB NO. 10280.05	
		DATE 11/04/2024	

Anthony Stafford \\wgi.com\data\Projects\10200\10280.XX Emerald Dunes Plans\SURVEY\Drawings\Survey\1028005-SV-WMAE Abandonment.dwg ----- Plotted: 11/6/2024 10:55:27 AM Saved: 11/6/2024 10:55:13 AM



OPEN SPACE TRACT,
VISTA CENTER OF
PALM BEACH PLAT 3
(PB 68, PG. 128)

LAKE 8
VISTA CENTER OF PALM BEACH PLAT 3
(PB 68, PG. 128)



(NOT A SURVEY-DESCRIPTION AND SKETCH ONLY)

PROJECT:
EMERALD DUNES CLUB

TASK: **WATER MANAGEMENT ACCESS
EASEMENT ABANDONMENT**

PREPARED BY: _____ PHONE NO. 561.687.2220
CERT NO. 33574
LB NO. 7055

CAD 1028005-SV-WMAE Abandonment.DWG



DRAWN/DESIGNED AS
CHECKED/QC KMS
JOB NO. 10280.05
DATE 11/04/2024

SHEET:
2 of 2



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

EXECUTIVE SUMMARY

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

DATE: November 20, 2024

FROM: Kenneth R. Roundtree, Director of Operations

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

RE: Unit of Development No. 16 - Palm Beach Park of Commerce
Consider Ratification of Purchase Order No. 25-63 and Authorize Payment to
Straight Ahead Construction for Emergency Catch Basin Repair

Background

Northern Palm Beach County Improvement District owns and maintains the surface water management system in Unit 16, Palm Beach Park of Commerce. A roadway catch basin was reported crushed and not functioning properly. Based on the location of the catch basin, ponding of water within the roadway is highly likely with any rainfall event. As a result, it was determined that the catch basin was in need of immediate repair. Straight Ahead Construction was selected as they have the ability and equipment to proceed immediately with this type of work. Straight Ahead Construction submitted a price of \$45,824.36 to make the emergency repair.

Fiscal Impact

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

Recommendation

Northern Staff recommends Board approval of the Ratification of Purchase Order No. 25-63 and authorize payment to Straight Ahead Construction in the amount of \$45,824.36.



Northern Palm Beach County Improvement District

Purchase Order

Purchase Order No.

25-63

Vendor :2083

Straight Ahead Construction

, Inc.
17800 SW 75th Avenue
Palmetto Bay, FL 33157

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 10/18/2024
Required Date 10/28/2024
Prepared By Greg Sale
Workflow ID 07
Status Board 2 Documents
Description Emergency pipe repair in unit 16

Change Order 0

Project No
Invoice to Y
follow

Comments : Will go to November board as a ratification since the work needs to begin prior to board approval. We are still in hurricane season and the area will not drain.

Table with 7 columns: Qty, Unit Type, Fund, GL Acct, Item Description, Unit Price, Total. Row 1: 1 EA 1601 54617 Emergency pipe repair in unit 16 45,824.36 45,824.36. Total: \$45,824.36

Approval Information

SUSAN P. SCHEFF Board - Approved 45,824.36 10/21/2024 4:47 PM
CLIFFORD D. BEATTY Executive Director - Approved 45,824.36 10/21/2024 2:59 PM
KATHLEEN E. ROUNDTREE Finance Director - Approved 45,824.36 10/18/2024 4:01 PM
LAURA L. HAM Budget Manager - Approved 45,824.36 10/18/2024 3:54 PM
Kimberly A. Leser District Engineer - Approved 45,824.36 10/18/2024 2:56 PM
KENNITH R. ROUNDTREE Department Manager - Approved 45,824.36 10/18/2024 2:11 PM
Greg Sale Requester - Submitted 45,824.36 10/18/2024 11:14 AM

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



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

EXECUTIVE SUMMARY

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

DATE: November 20, 2024

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

RE: Consider Developer's Agreement
Unit of Development No. 54 – Artistry Lakes

Background

Unit of Development No. 54 was created on July 24, 2024. Kolter Homes is under contract to purchase four contiguous parcels of property located next to SR 80 (Southern Boulevard), and just east of the Arden Community. Representatives of Kolter Homes as well as their Project Engineer met with Northern Staff on September 25, 2024, to further discuss the development of a new Unit of Development and Plan of Improvements for their project. They intend to develop the property into a single-family/multi-family development that will include workforce housing. The development consists of 446 acres with 480 single-family units and 54 townhome units as well as commercial and recreational uses.

To begin this process, a proposed Developer's Agreement has been prepared by Ken Edwards, Northern's General Counsel, for Board consideration.

Fiscal Impact

Northern is awaiting receipt of a \$75,000 deposit to fund the preparation of the Plan of Improvements and the Report of Engineer. The District Engineer and Staff are reviewing the previously established unit boundaries and coordinating with the Landowner.

Recommendation

Northern Staff, General Counsel and District Engineer recommend the Board approve the Developer's Agreement, contingent upon receipt of the \$75,000 deposit.

**DEVELOPER'S AGREEMENT
BETWEEN
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
AND
KH ARTISTRY LAKES LLC
FOR
UNIT OF DEVELOPMENT NO. 54**

THIS AGREEMENT shall be effective as of the ____ day of _____, 2024, and is being entered into by and between Northern Palm Beach County Improvement District, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418 (hereinafter referred to as the "District"), and KH Artistry Lakes LLC, a Florida limited liability company, 105 NE 1st Street, Delray Beach, Florida 33444 (hereinafter referred to as the "Developer").

W I T N E S S E T H:

WHEREAS, the District is an independent special district of the State of Florida and operates according to the provisions of Chapter 2000-467, Laws of Florida, as amended, applicable provisions of Chapters 170, 189, 197 and 298 of Florida Statutes and other Laws of Florida; and

WHEREAS, the District is authorized to form Units of Development within its boundaries for the purpose of implementing, constructing, operating and maintaining water management facilities and other public improvements; and

WHEREAS, a petition was previously submitted by the hereinafter identified owners of the real property described in attached **Exhibit "A"** (hereinafter referred to as the "Property") to the District for the formation of a Unit of Development which would encompass said Property; and

WHEREAS, the District, following receipt of the aforementioned petition, established its Unit of Development No. 54, (hereinafter referred to as the "Unit"), the boundaries and legal description of which are the same as that of the Property; and

WHEREAS, the Developer hereby affirmatively states that it or its affiliate has entered into (i) that certain Purchase and Sale Agreement dated January 18, 2021, as amended, with TRIUM INVESTMENTS LLC, a Florida limited liability company, as successor in interest to Robin Fleming, (ii) that certain Purchase and Sale Agreement dated May 14, 2021, as amended, with FLEMING PROPERTIES, LLC, a Colorado limited liability company, and (iii) that certain Purchase and Sale Agreement dated May 14, 2021 with LORNCO FARMS, LLC, a Florida limited liability company (collectively, as each may be amended from time to time, the "Purchase Agreements"), for the purchase of all of the Property, and

WHEREAS, the parties hereto, wish to reduce to writing their understanding and agreements pertaining to the aforementioned Unit.

NOW, THEREFORE, in consideration of the mutual promises and covenants as hereinafter set forth, the parties agree as follows:

ARTICLE I. RATIFICATION OF RECITALS.

SECTION 1.01. The parties to this Agreement do hereby ratify and acknowledge that the recitals as set forth here in above are true and correct to the best of their knowledge and belief and are incorporated herein by this reference.

ARTICLE II. TERM OF AGREEMENT.

SECTION 2.01. For and in consideration of the mutual promises, covenants, undertakings and other matters contained herein, the parties to this Agreement do mutually agree that this Agreement shall constitute a contract between the District and the Developer.

SECTION 2.02. This Agreement shall continue in full force and effect until the last to occur of the following:

- (A) Twenty (20) years from the effective date of the Agreement, or
- (B) All Improvements, as hereinafter defined, have been provided, installed or constructed, as the case may be, and accepted by the District where applicable, or
- (C) The maturity date of any bonds sold by the District for the implementation or construction of Improvements, unless otherwise extended or terminated in accordance with the provisions as hereinafter set forth, or
- (D) The Unit is dissolved in accordance with the provisions of Section 8.04 below.

ARTICLE III. CONDITION PRECEDENTS FOR AGREEMENT.

SECTION 3.01. The Developer does hereby confirm that at the time of the execution of this Agreement, the Developer or its affiliate has entered into the Purchase Agreements to purchase all of the real property contained within the Unit, which Purchase Agreements are in full force and effect.

SECTION 3.02. The District, in reliance upon the confirmation of the Developer contained in Section 3.01 above and the attached Consent and Joinder by the current fee simple owners of the Property, does hereby agree to enter into this Agreement.

ARTICLE IV. DEFINITIONS.

The following words and phrases shall have the following meanings when used herein:

“Act” means Chapter 2000-467, Laws of Florida, as may be amended and supplemented from time to time and applicable provisions of Ch. 298, Florida Statutes.

“Affiliate” means an entity affiliated with, owned (in-whole or in part), controlled, operated, or managed by The Kolter Group LLC, or its affiliates or the owners or principals of an affiliated entity of such entities.

“Board” means the Board of Supervisors of Northern Palm Beach County Improvement District.

“Business Day” means any day except any Saturday or Sunday or day in which the principal office of Northern Palm Beach County Improvement District is closed for a Federal or State holiday.

“Circuit Court” means the Fifteenth Judicial Circuit in and for Palm Beach County, Florida.

“Conceptual Permit” means a permit issued by another governmental entity that sets forth the parameters and authorizations approving in general one or more of the proposed Improvements.

“Construction Permit” means a permit required to be issued by another governmental entity prior to construction of one or more of the Improvements.

“Cost of Issuance” means any and all costs incurred by the District for the acquisition of District Financing.

“District” means Northern Palm Beach County Improvement District, an independent special district of the State created and operated pursuant to the Act.

“District Engineer” means the engineer or firm of engineers serving as the District’s general engineer in accordance with the Act whose duties as they relate to the Unit are generally described in attached **Exhibit “B”**.

“District Financing” means all financial obligations incurred by or on behalf of the District for the design, implementation, provision and/or construction of Improvements for the Unit.

“Drainage Taxes” means the non-ad valorem special assessments levied and assessed by Northern Palm Beach County Improvement District in accordance with the Act upon Property within the Unit.

“Developer” means such party or parties that have entered into this Agreement with the District, including the Developer’s successors and assigns.

“Improvements” means any and all surface and storm water management facilities, reclamation works and facilities, storm sewers and drains, streets and roads, or other public improvement projects of the District permitted under the Act and authorized in the Unit’s Plan of Improvements.

“Person” means natural persons, firms, trusts, estates, associations, corporations, partnerships and public bodies.

“Plan of Improvements” means the document described in the Act for the implementation of Improvements for the Unit.

“Project Engineer” means the engineer or firm of engineers that is selected to serve as the District’s technical engineer for the Unit and whose selection process and duties as they relate to the Unit are generally described in attached **Exhibit “C”**.

“Report of Engineer” means the report prepared by the District Engineer setting forth the benefits and/or damages accruing to lands within the Unit arising out of the implementation and construction of the Improvements.

“State” means the State of Florida.

“Supervisor” means a member of the Board of Supervisors of the District pursuant to the Act.

“Unit” means Unit of Development No. 54 which was established pursuant to a Resolution of the District over the Property described in attached **Exhibit “A”**.

ARTICLE V. REQUIRED DEPOSITS FOR THE DESIGN, PREPARATION AND APPROVAL PROCESS OF THE PLAN OF IMPROVEMENTS.

SECTION 5.01. The Developer shall deposit with the District, at the time of the execution of this Agreement, the sum of SEVENTY-FIVE THOUSAND DOLLARS (\$75,000.00) which shall be used by the District for the following expenses: administration costs, engineering fees, legal fees, financial advisor fees, consultant fees, appraisal fees, permit fees, design costs, recording fees, filing fees, publication costs and/or such other District expenses as have been and will be incurred in the creation of the Unit and the design, preparation and approval process of the Unit’s Plan of Improvements and Report of Engineer, plus acquisition of District Financing, if any.

SECTION 5.02. If the above initial deposit is insufficient to complete the design, preparation and approval process for the Unit’s Plan of Improvements and Report of Engineer, the Developer, following receipt of a written request from the District, shall deposit with the District such additional funds as the District deems necessary to complete the design, preparation and approval process. In the event said requested funds are not received within ten (10) business days following the Developer’s receipt of the aforementioned District written request, then in that event the District may, at its sole discretion, cease taking any further action required for the design, preparation and approval process of the Plan of Improvements, Report of Engineer, final assessment roll and/or terminate this Agreement.

SECTION 5.03. In the event the District should determine that there are surplus deposit funds which will not be required to be expended as set forth hereinabove, then in that event, the District shall refund said surplus to the Developer following the District’s determination of the amount of surplus.

ARTICLE VI. PREPARATION OF THE PLAN OF IMPROVEMENTS.

SECTION 6.01. The District (working in conjunction with the District Engineer, Project Engineer(s) and Developer) shall be responsible for coordinating preparation of the Plan of Improvements for the Unit.

SECTION 6.02. The Plan of Improvements shall set forth the nature and extent of the District’s and Developer’s objectives as to the design, provision, construction, supervision, operation, maintenance, estimated costs and alternatives for financing the Improvements described therein.

SECTION 6.03. In order for the District to prepare the Plan of Improvements, the Developer and/or the Developer’s agents shall coordinate with the District and/or its agents and provide, if requested, the following documentation and information: (A) identification of all fee title owners owning an interest in the Property, including their name, address and ownership interest, (B) scope and nature of proposed Improvements, (C) signed and sealed boundary survey and legal description of Property, (D) existing conditions of the Property, and (E) information and permits regarding the Improvements.

SECTION 6.04. At such time as the design and preparation of the proposed Plan of

Improvements for the Unit has been concluded, the Plan will be submitted to the Board in accordance with the Act for their consideration pursuant to the applicable procedures set forth in Chapters 170 or 298, Florida Statutes, as may be elected by the Board.

ARTICLE VII. PLAN OF IMPROVEMENTS ADOPTION PROCEDURE.

SECTION 7.01. Once the proposed Plan of Improvements and the: (A) Report of Engineer under Chapter 298 process, if applicable or (B) final assessment roll under Chapter 170 process, as applicable, have received final approval from the Board, it shall be the responsibility of the Developer, following consultation with the District and/or its agents, to provide to the District copies of all written approvals and/or permits, including amendments thereto (which may include but are not limited to: final approval of land use, environmental conceptual permits, utilities, legal positive outfalls and other prerequisites necessary for implementation of the Plan of Improvements) from the appropriate governmental regulatory agencies or entities having jurisdiction over the matters which are contemplated in the Plan of Improvements.

SECTION 7.02. In the event the Developer has received, prior to the District's adoption of the Plan of Improvements, written approvals and/or permits that do not comply with the District's standards and criteria, the Developer shall be required, unless otherwise agreed by the District in writing, at its own expense, to obtain such new or amended approvals and/or permits that comply with the District's standards and criteria.

SECTION 7.03. At such time as the District and all other appropriate governmental approvals and/or permits have been received and approved by the District and the other prerequisites set forth in this Agreement have been satisfied, the District shall implement the Plan of Improvements in accordance with the Act and the Board's direction.

SECTION 7.04. Upon the District's adoption of a Plan of Improvements for the Unit, the Developer shall thereafter be prohibited from limiting or restricting any successor Property (including parts thereof) owner's usage and benefit of the Improvements implemented or constructed pursuant to the Plan of Improvements that are otherwise available for use by other benefitted Property owners (including parts thereof) within the Unit and for which said successor property owner is required or obligated to pay District Drainage Taxes. This prohibition is continuing and shall survive the termination or cancellation of this Agreement.

ARTICLE VIII. FINANCIAL REQUIREMENTS FOR THE DESIGN, PROVISION, INSTALLATION AND CONSTRUCTION OF IMPROVEMENTS.

SECTION 8.01. At all times throughout the provision, implementation, installation and construction of the Improvements, the Developer shall be responsible for funding and paying any and all costs and expenses associated with the design, preparation, implementation and construction of the Improvements, regardless of whether or not District Financing has been sought or obtained.

SECTION 8.02. If, prior to the District's receipt of necessary and sufficient District Financing, the Developer should request that the District commence the design, implementation and/or construction of an Improvement or facility within the Unit, then in that event the Developer shall be obligated to provide to the District prior to the District's issuance of a request for bids/proposals either: (a) money or (b) an Irrevocable Standby Letter of Credit or Guarantee in form acceptable by the District, in an amount equal to one hundred and twenty-five percent (125%) of the District engineer's estimated cost of the

design, implementation and/or construction of the subject Improvement or facility provided that said amount may be reduced if the design is prepared and provided by the Developer. Further, if the actual cost of the design, implementation and/or construction of the subject improvement or facility exceeds the amount previously advanced or the Irrevocable Standby Letter of Credit or Guarantee amount, as the case may be, (for whatever reason including but not limited to modifications to design, delays, necessary change orders, or unanticipated costs and expenses) the Developer shall be obligated, within ten (10) business days from the District's written request for same, to either, as the case may be: (a) advance and deliver the requested additional funds to the District or (b) increase the subject Irrevocable Standby Letter of Credit or Guarantee in such additional requested amount and deliver the Letter of Credit or Guarantee amendment to the District.

It being understood that in those instances where an Irrevocable Standby Letter of Credit or Guarantee is provided by the Developer, the District will first invoice the Developer directly for payment of any costs relating to the subject improvement or facility, which invoice must be paid within ten (10) business days from its dated date or the District shall thereupon draw upon on the Irrevocable Standby Letter of Credit or Guarantee in an equivalent amount.

SECTION 8.03. The District will not commence the provision, consultation, supervision, implementation or construction on the Improvements until the District has received such financial assurances as the District deems necessary in order to ensure payment of the costs incurred or expected to be incurred for such activity. These financial assurances may include but are not limited to:

(A) Partial or total financing through the issuance of bonds or similar long term securities by the District, with said District Financing to be in such amount as the District deems necessary or appropriate, or

(B) Such alternate advance financing by the Developer that is acceptable to the District.

SECTION 8.04. The Developer may request that the District attempt to obtain District Financing for the design, provision, implementation and construction of the Improvements, as provided by Florida law. However, the Developer does hereby acknowledge and agree, that notwithstanding the fact that the District may have implied or stated its willingness to attempt to obtain District Financing for all or a portion of the cost of the Improvements, the District is not, nor will it be, obligated to obtain such District Financing, if at any time, the District believes or determines that it would not be prudent for the District to provide or obtain such District Financing. Further, in the event the District does make such a decision not to obtain District Financing, said decision by the District will not release the Developer from the terms, obligations and conditions of this Agreement, unless: (A) otherwise agreed to between the parties in writing or (B) the status of the District's implementation of the Plan of Improvements or construction of the Improvements is such that the District may legally and without prejudice to itself or others, take such lawful action to revoke, terminate or rescind the Plan of Improvements and/or Engineer's Report, plus dissolve the Unit, provided: (i) any costs and expenses owing to the District for any matters relating to the Unit have been paid by the Developer, (ii) the Developer executes an Assumption, Release and Hold Harmless Agreement whereby the District is released from all responsibility and obligation as pertains to the Unit, its Plan of Improvements or the Improvements, including any liability arising out of District works previously implemented and (iii) the Developer advances to the District all funds necessary in order to accomplish the matters set forth in this subsection (B) of Section 8.04.

SECTION 8.05. If the District should attempt to obtain District Financing but is unable to obtain

same for any reason or decides that it would not be appropriate and/or prudent, then in that event any and all costs and expenses incurred by the District in its attempt to obtain such District Financing shall be the responsibility of and paid for by the Developer within twenty (20) business days following the Developer's receipt of written demand from the District; limited, however, to a sum of no more than one percent (1%) of the principal amount of the District Financing being sought.

SECTION 8.06. The Developer, in addition to the costs and expenses referenced in Section 8.05 above, shall be responsible for the following Cost of Issuance of District Financing:

(A) If the District determines that it may be able to obtain District Financing for the Improvements but it determines or anticipates that the Cost of Issuance for said District Financing will exceed ten percent (10%) of the principal amount obtainable through District Financing, the Board and Developer shall be notified of the estimated Cost of Issuance and the Board shall determine whether or not the Developer shall be responsible for paying such Cost of Issuance that exceeds said ten percent (10%). If the Board determines that the Developer shall be responsible for payment of such excess Cost of Issuance, then in that event the excess Cost of Issuance shall not be a reimbursable item under the terms of this Agreement nor paid from the proceeds of the District Financing.

(B) All Cost of Issuance that are not legally or contractually reimbursable or payable from the funds acquired through District Financing.

The District, within a reasonable time prior to the date of the District's acquisition of District Financing, shall notify the Developer of such of the aforementioned excess Cost of Issuance that the Developer is required to pay. Said amount must be paid and deposited with the District in the form of either a Cashier's check or wire transfer, at least three (3) business days prior to the date that the District reasonably anticipates receiving District Financing. Notwithstanding the foregoing, the District and the Developer shall work together, in good faith, to limit any Cost of Issuance that is not reimbursable to Developer to the extent reasonably possible.

SECTION 8.07. The Developer acknowledges that prior to the District attempting to obtain District Financing, the Developer will be required to demonstrate to the satisfaction of the District, that the Developer is financially capable of paying the projected non-ad valorem special assessments that will be required to be annually assessed and levied by the District both for the debt obligation incurred by or on behalf of the District for District Financing, as well as maintenance of the Improvements (which together represent the Drainage Taxes) during the period of time that the Property is being developed.

SECTION 8.08. The Developer shall be required to deposit with the District such funds as the District determines are necessary in order for the District to pay all costs and expenses not permitted to be paid by the District through Drainage Taxes but will be incurred by the District in the design, preparation, implementation and construction of the Improvements.

The aforementioned deposit(s) of funds must be delivered on a timely basis to the District and prior to the District's incurring any expenses for which the deposit is required.

SECTION 8.09. If the Developer, following the execution of this Agreement, wishes to obtain third party development financing for improvements not included in the Plan of Improvements, the Developer shall advise the District of, and if requested by the District, make available to the District a copy of, the financing or loan agreement. Further, for out-of-pocket expenses that the Developer will incur for the design, preparation and implementation of the Improvements but for which the Developer

expects to be reimbursed from the proceeds of District Financing shall advise the District of, and if requested by the District, will similarly make available to the District a copy of the financing or loan agreement. The District agrees that any financing or loan agreement may be redacted as to confidential information of Developer provided such redaction does not adversely impact the truthfulness of representations made by or on behalf of the Developer for the sale of tax advantaged bonds by the District for the Unit.

SECTION 8.10. The Developer shall be required to assign to the District any and all financial rights, title or interest the Developer may be entitled to receive under any and all governmental agreements, including but not limited to: water and sewer utility agreements, roadway agreements and/or impact fee agreements whereby the Developer directly or indirectly receives financial considerations or credits from any other governmental entity for Improvements constructed through District Financing.

ARTICLE IX. CONSTRUCTION OF IMPROVEMENTS.

SECTION 9.01. The preparation of Request(s) for Bids/proposals shall be done by the District Engineer, with construction phase services and all other construction plans and specifications for Improvements to be carried out or provided, as the case may be, by the Project Engineer.

SECTION 9.02. All construction related requests for bids and/or proposals and construction contracts required to be let or entered into in order to implement or construct the Improvements shall be:

- (A) Prepared by the District and/or its agents;
- (B) Advertised by the District for public bid or proposal as and if required by law;
- (C) Issued by the District in the name of the District as “Owner”;
- (D) Administered by the District and/or its agents; and
- (E) Comply with the Plan of Improvements.

SECTION 9.03. Neither the Developer nor its agents shall make or authorize any changes in the District’s construction contract documents or its construction project without having received the prior written approval of the District.

SECTION 9.04. No Developer or Developer affiliate (which by way of example but not limitation includes: (A) an entity that is either in control of the Developer or under the control of the Developer, (B) any officer, director, executive, partner, shareholder, employee, member or agent of the Developer, (C) a person or corporation that has entered into a joint venture with the Developer, or (D) any party which has entered into a contract to purchase or lease property owned by the Developer within the Unit), shall bid on any District construction contract for the Unit’s Improvements as a contractor, sub-contractor, supplier, materialman or in any similar capacity.

SECTION 9.05. Prior to the District issuing any requests for bids or proposals for construction or implementation of Improvements, the District will require the following:

- (A) Receipt of District Financing for the Improvements contemplated to be implemented or constructed.

(B) Receipt by the District from the Developer of such requisite financial assurances or funding as the District deems necessary to bid, implement and/or construct the Improvements.

(C) Such property interests as the District deems necessary for implementation of the Improvements.

(D) Copies of all permits and governmental approvals that have been issued for development of the Unit, (which shall be a continuing obligation for permits and approvals thereafter issued).

(E) Copies of all executed or finalized agreements, understandings or development orders that have been entered into between the Developer and other governmental agencies or issued for the provision of services and/or that set forth conditions for development of the Unit.

(F) If requested by the District, the execution and provision of a Site Preparation and Non-Interference Agreement in form substantially similar to that of attached **Exhibit "G"**.

(G) The Project Engineer will be responsible for providing when necessary: (i) construction phasing time schedule for implementation of the Improvements, (ii) construction dewatering plans and phasing schedule, (iii) identification of haul routes and stockpile/borrow areas, (iv) electronic drawings and design files relating to the Improvements which shall be provided in an appropriate electronic digital format, (v) identification of utility corridors and routing proposals for electrical, telephone, gas, telecommunication cable, security cable, potable water, wastewater, reuse or other utility improvements, together with written approvals on same from subject utility providers.

SECTION 9.06. If the Plan of Improvements requires that excavation or dredging be carried out upon the Property by the District, the parties agree as follows:

(A) (i) The District shall have first use of any fill resulting from said excavation and dredging to the extent the fill is required to carry out or construct Improvements. However, under no circumstances may the District use the fill or offer the fill for sale in connection with any project other than the Unit unless previously approved in writing by the Developer.

(ii) The District's use of the aforementioned fill shall be a non-reimbursable expense of the Developer and the District shall not be required to pay any consideration for said fill.

(B) (i) The Developer shall provide to the District such mutually acceptable location(s) within the Unit that do not require heavy clearing or grubbing upon which the District may deposit fill until such time as it is required for use by the District for the Improvements.

(ii) The District's use of said mutually agreed upon location(s) shall be a non-reimbursable expense of the Developer and the District shall not be required to pay any: (a) consideration for the use of said location(s), (b) clearing, grubbing or demucking costs beyond light clearing of the deposit site or (c) disposal costs of the material cleared from the site.

(C) (i) If, during the construction of the Improvements, the Developer is granted permission by the District to use fill that is obtained as a result of District excavations or dredging for non-Improvements, and if subsequent to said use by the Developer, a shortage should arise in the amount of fill necessary for the District to carry out its construction or implementation of Improvements, and

said shortage would not have occurred except for the private use by the Developer of said fill, the Developer shall be required to pay such costs as the District may incur in acquiring additional fill necessary to complete the Improvements and said costs shall not be reimbursable to the Developer.

(ii) The District shall invoice the Developer for any and all costs, including hauling fees, that the District incurs for such additional fill and the Developer shall be required to pay said invoice within ten (10) business days following its receipt of the invoice.

(D) To the extent excess fill should result from District excavations or dredging, said excess fill shall be deposited within approximately 100 feet of the excavation or dredging site or at such other location as may be agreed upon by the District in writing with the costs of any site preparation required at the deposit site or related permit obligations to be paid by the Developer. Provided, however, any hauling charges incurred for depositing excess fill beyond the approximate 100 foot area described above or quantity count information for such excess fill shall be at the Developer's sole cost and expense and paid as set forth in subparagraph (C)(ii) above.

SECTION 9.07. The Developer shall, at such time or times as requested by the District, comply with or satisfy the following conditions:

(A) Convey to the District a blanket Water Management Easement, in recordable form, which will be substantially in accordance with the form attached hereto and identified as **Exhibit "H"** over all portions of the Property, together with a subordination of any mortgages or encumbrances on same. The blanket Water Management Easement is anticipated to be temporary in nature and shall contain language providing for its automatic termination as to any portion of the Property subject to said easement which is platted and the plat is recorded of record. In addition, said easement may contain language setting forth a method of terminating same if the District determines it no longer needs or requires the easement for the Unit's Plan of Improvements.

(B) Convey to the District such real property or property rights which the District requires for the construction, operation and maintenance of the Plan of Improvements or other District infrastructures and facilities, including appurtenances and access. Said real property or property rights may include but are not limited to: (i) Water Management Easements, (ii) Water Management Maintenance Easements, (iii) Ingress and Egress Easements, (iv) Utility Easements, (v) Drainage Easements, (vi) Outfall Easements, (vii) Roadway Easements, (viii) License Agreements, and (ix) Fee Simple title to designated real property.

(C) All costs incurred in carrying out the conveyance of the aforementioned real property or property rights to the District, shall be borne by the Developer. Said costs may include but are not limited to: (i) surveys, (ii) environmental contamination reports, (iii) preparation of legal descriptions, (iv) engineering fees, (v) legal fees, (vi) administrative fees, (vii) recording costs, (viii) title insurance and (ix) such other expenses that are applicable to the conveyance of said property or property rights.

(D) (i) As to real property or property rights required by the District for the Plan of Improvements but not contained within the boundaries of the Unit, the District, following consultation with the Developer, shall determine the method of acquisition of said property or property rights.

(ii) The Developer shall be responsible for any and all costs and expenses incurred in acquiring real property or property rights for offsite Improvements required for the Plan of Improvements; however, the District may, at its sole discretion, reimburse the Developer for costs and

expenses incurred by the Developer in the acquisition of such offsite real property or property rights, provided, that the District shall not be required to reimburse the Developer unless and until the District receives such District Financing which legally allows for the reimbursement of said costs and expenses.

(E) Any real property or property right contemplated or required to be conveyed to the District in accordance with this Article must be conveyed to and received by the District prior to the earliest occurrence of: (i) any conveyance by the Developer to third parties of any real property located within the Unit, (ii) coincident with the filing of any plat encompassing any real property located within the Unit, or (iii) to the extent deemed necessary by the District for commencement of construction of the Plan of Improvements.

(F) (i) The conveyance of any real property in fee simple to the District must be in a format acceptable to the District and the real property being conveyed must be free and clear of all mortgages, liens, judgments, real property taxes, non District special assessments, indebtedness, easements, or encumbrances.

(ii) Property rights that are being conveyed by easement shall require that all Mortgagees or lien holders consent, join in and subordinate their interests to the District's easement.

(G) (i) The Developer may be required, following receipt of written notice from the District, to deliver to the District, at the Developer's sole expense, either (a) an abstract of title or (b) a title insurance commitment with same to be delivered at least twenty (20) days before the conveyance of any real property or property right to the District.

(ii) If an abstract of title is to be delivered, said abstract of title must be prepared or brought current by a reputable and existing abstract firm or a member of the Florida Bar knowledgeable in real estate matters. Said abstract of title shall set forth an accurate synopsis of the instruments affecting title to the property which are recorded in the Public Records of Palm Beach County, Florida, through the date of said abstract which must be no earlier than fifteen (15) days prior to the conveyance date and shall commence with the earliest public records or such later date as may be customary in Palm Beach County, Florida. Upon receipt of said real property or property right, the abstract shall become the property of the District.

(iii) If a title insurance policy is elected to be delivered by the Developer, the title insurance commitment must be issued by a Florida licensed title insurer agreeing to issue to the District, upon recording of the real property or property right, an Owner's Policy of title insurance in such amount as the parties may mutually agree, insuring the District's title to said real property or property right, subject only to liens, encumbrances, exceptions or qualifications as are permitted by this Article and those which will be discharged by the Developer at or before the conveyance. As to real property being conveyed in fee, the Developer shall be required to convey marketable title with same to be determined according to applicable title standards adopted by the authority of the Florida Bar.

(iv) The District shall have ten (10) days from receipt of an abstract or title commitment to examine said abstract or title commitment. If title is found defective, the District shall, within ten (10) business days, notify the Developer in writing specifying the defect(s). If the defect(s) render title unmarketable or contain any liens, encumbrances, exceptions or qualifications prohibited under the terms of this Section, the Developer will have thirty (30) days from receipt of written notice within which to remove the defect(s).

(H) The Developer shall be required to deliver to the District a Phase I Environmental Report as to any real property which is required to be conveyed to the District in fee.

(I) The Developer shall be responsible for negotiating with utility providers as to the location of utilities, together with the provision of such easements or other property interests the utility providers may require.

SECTION 9.08. (INTENTIONALLY LEFT BLANK)

ARTICLE X. REIMBURSEMENTS TO DEVELOPER.

SECTION 10.01. The Developer, following the District's acquisition of District Financing, shall be permitted to seek reimbursement for hereinafter identified Developer out-of-pocket costs and expenses that the Developer has incurred or paid during the adoption, implementation or construction of the Plan of Improvements.

SECTION 10.02. The Developer does hereby acknowledge and agree that the District, at its sole discretion, may consider reimbursing the Developer for the hereinafter identified reimbursable costs or expenses that the Developer incurs subsequent to the execution of this Agreement.

SECTION 10.03. The following is a list of costs and expenses that may be eligible for reimbursement to the Developer or such designee as the Developer may designate in writing to the District, but any such request will be subject to the review and approval by the District, as well as such other conditions as are set forth within this Agreement:

(A) Permitting fees and out-of-pocket expenses incurred that directly relate to the obtaining of conceptual and construction permits for Improvements.

(B) Provision of engineering assistance in the preparation of design drawings, plans and specifications for Improvements.

(C) Plan of Improvements design survey.

(D) Developer funds advanced to and expended by the District for the preparation and adoption of the Plan of Improvements and Report of Engineer, the design, implementation and construction of Improvements, except as otherwise set forth in this Agreement.

SECTION 10.04. The following is a list of costs and expenses that will **not**, under any circumstance, be reimbursable to a Developer:

(A) On-site land acquisition costs,

(B) Boundary surveys,

(C) Land planning studies,

(D) Appraisals,

(E) Costs of zoning and subdividing,

- (F) Preparation and recording of plats,
- (G) Site plan approval,
- (H) Impact fees or connection charges imposed or required to be paid to any utility or governmental entity,
- (I) Developer legal or administrative expenses, unless specifically agreed to by the District by means of a separate written instrument,
- (J) Penalties or fines,
- (K) Cost of rectification of Improvements that have been improperly designed or constructed by the Developer or its agents,
- (L) Costs of modification to permits or other governmental approvals acquired prior to the execution of this Agreement which are required in order to implement the Plan of Improvements,
- (M) Cost of fill used by the District (and the areas used for storage of same) when the fill results from excavation or dredging projects undertaken by the District in construction of the Improvements or those costs which are the Developer's obligation pursuant to Section 9.06 of this Agreement,
- (N) Salaries or compensation of any person employed or engaged by the Developer which includes officers, managers, supervisors, secretaries, plan clerks, file clerks, salesman, checkers, drafters and any other such persons,
- (O) Overhead or general expenses of any kind,
- (P) Cost of other governmental processes not primarily and directly related to or included in the Plan of Improvements,
- (Q) Such other non-reimbursable costs as are set forth in this Agreement or are determined by the District to be non-reimbursable items.

SECTION 10.05. (A) The Developer when requesting reimbursement of costs and expenses authorized to be reimbursed under the terms of this Agreement must submit to the District complete and detailed substantiating documentation as to the requested costs and expenses. This documentation by way of example but not limitation shall include: copies of contracts, detailed invoices, detailed time sheets, canceled checks, release(s) or such similar and related documentation as may be requested by the District.

(B) The aforementioned substantiating documents must be received by the District at least fifteen (15) business days prior to a Board meeting if the Developer wishes to have the Board act on the Developer's request for reimbursement at said meeting.

(C) The Developer is specifically prohibited from re-submitting requests for reimbursement, if the request has been previously rejected without leave to re-submit. However, District agrees to

provide specific, clear and concise reasons for any rejection.

SECTION 10.06. Provided the Developer provides sufficient and complete substantiating documents as hereinabove set forth, a District staff recommendation shall be made to the Board as to what amount, if any, should be reimbursed to the Developer. Any Board approved reimbursement amount shall not be paid to the Developer until such time as the District has received legally available funds for payment of same and the Developer has provided proof of payment of all ad valorem taxes and non-ad valorem special assessments, including Drainage Taxes, that have been levied and assessed against the Developer's property within the Unit and that said payment is not as a result of the sale of tax certificates.

ARTICLE XI. APPLICATION OF EXCESS CONSTRUCTION FUNDS.

SECTION 11.01. In the event the District should issue and sell bonds or obtain District Financing from any other type of financing mechanism for the construction of all or any portion of the Improvements, the District shall create a specifically designated account for such funds.

SECTION 11.02. If following complete construction of the Improvements there are excess monies in the aforementioned construction fund, the District shall apply the excess funds in accordance with the resolution(s) or instruments that authorized the acquisition of said funds.

ARTICLE XII. MAINTENANCE OF IMPROVEMENTS AND RELATED FACILITIES.

SECTION 12.01. Following completion of the construction and the District's acceptance of an Improvement, the District, if it is the fee absolute owner thereof, shall be responsible for the Improvement's repair and maintenance; provided, however, the District may: (A) enter into a written maintenance agreement with the Developer or other District approved entity for maintenance of same or (B) convey the Improvement to another governmental entity or utility that shall thereafter operate and maintain same, unless otherwise agreed. The District's grant of permission to maintain an Improvement shall be subject to all District permitting conditions and criteria and may be revoked if the terms and conditions of the maintenance agreement or applicable permit conditions and criteria are violated.

SECTION 12.02. If any works or facilities ("Private Improvements") not included in the Plan of Improvements are installed or constructed which connect to or impact an Improvement, the Developer shall be required to create a homeowner/property owner's association, or similar entity, the incorporation documents of which shall contain such language as the District deems necessary to provide for the assumption of responsibility for the perpetual maintenance of said Private Improvements by said association or entity.

ARTICLE XIII. PAYMENT OF DISTRICT ASSESSMENTS.

SECTION 13.01. The Developer does hereby agree to make direct payments to the District of such Drainage Taxes assessed and levied by the District against lands owned by the Developer within the Unit if, at a time while the Developer is the fee title owner of ten percent (10%) or more of the lands located within this Unit, the Developer contests or appeals the property value placed on said land by the Property Appraiser in and for Palm Beach County, Florida.

SECTION 13.02. The direct payment of Drainage Taxes by the Developer upon the occurrence of the event described in Section 13.01 hereof shall only be required following the

Developer's receipt of a written notice issued by the District requesting said direct payment.

SECTION 13.03. The District shall only be entitled to issue a written request for direct payment of Drainage Taxes to the Developer upon the occurrence of the event described in Section 13.01 and if the following conditions have been satisfied, namely: (A) the District has levied and assessed Drainage Taxes on the Developer's real property within the Unit, (B) the District has certified its tax roll for the Developer's lands within the Unit to the Tax Collector in and for Palm Beach County, Florida, (C) but for the Developer's appeal or contesting of the Property Appraiser's valuation of its lands, the Tax Collector would have issued a combined ad valorem and non-ad valorem real property tax bill, including Drainage Taxes (the "Real Property Tax Bill"), on the Developer's land, (D) sixty (60) days have elapsed from the date that the Tax Collector, but for the actions of the Developer, would have issued its Real Property Tax Bill for the Developer's land within this Unit, and (E) the Developer has not otherwise been required to pay to the Tax Collector the Drainage Taxes on its lands, which collected funds are then available for immediate distribution to the District without further action by the District.

SECTION 13.04. The District, upon receipt of a direct payment of such Drainage Taxes from the Developer, shall be required to hold said monies in escrow pending the District's processing of a request to the Tax Collector to delete that year's portion of the Drainage Taxes on the subject land and issuance of said adjustment, thus removing such Drainage Taxes for the subject lands from either a previously issued Tax Collector real property tax bill or tentative to be issued tax bill. Following which the escrowed Drainage Taxes shall be released from escrow and used by the District for lawful purposes.

SECTION 13.05. The Developer does hereby agree that at all times while it holds fee title interest to any lands located within the Unit, that it will pay all of the Drainage Taxes applicable thereto, as same appear on the Tax Collector's Real Property Tax Bill. Said payment must be made on or before the last day by which the Developer would be entitled to pay the Tax Collector's Real Property Tax Bill without the imposition by the Tax Collector of either interest or penalty for failure to pay same.

ARTICLE XIV. REQUIRED DEVELOPER DISCLOSURES.

SECTION 14.01. Following formation of the Unit but prior to submission of the proposed Plan of Improvements to the Board, the Developer shall be required to make available to the District such financial and biographical background information as the District deems necessary to assess the fiscal impact of the Plan of Improvements upon the Developer and the Property.

SECTION 14.02. (A) If District Financing is sought for the design, implementation or construction of the Improvements, the Developer shall provide such information about the Developer and the Developer's proposed development of the Property to the District's bond underwriters (and, if appropriate, the public through the use of a preliminary official statement, final official statement or other bond offering document) as is necessary for the obtaining of District Financing and the Developer does hereby authorize and consent to the District's and the bond underwriters' use, disclosure and distribution of said information. Without limiting the generality of the foregoing, such information may include financial statements, general descriptions of the Developer, biographies of key personnel, real estate appraisals, market analyses, pro formas and feasibility studies, the Developer's financing arrangements generally and with respect to the Project, and such other matters as the District or the District's bond underwriters may consider to be necessary or advisable in connection with the offering of any District Financing.

(B) In the event the Developer is asked to execute a developer or development statement,

certificate, or continuing disclosure agreement which for the purposes of this instrument is defined to be such document as is requested by bond counsel or a bond underwriter for the preliminary official statement or official statement required in order for the District to obtain District Financing, the Developer shall have an authorized officer or agent of the Developer review and correct any material errors or omissions in the requested certificate or continuing disclosure agreement, followed by the execution and delivery of same to the District.

(C) At the request of the District's bond underwriters, the Developer shall agree to provide, on a continuing or periodic basis after the closing of any District Financing related to the Developer's Property, such information to such parties as the bond underwriters may request about the Developer and/or the Property including, but not limited to, the information the bond underwriters determine to be necessary (i) to comply with their obligations under SEC Rule 15c2-12 or (ii) to provide for adequate disclosure in connection with the trading of District Financing in the secondary market.

SECTION 14.03. The Developer, prior to its conveying, selling, transferring or leasing any interest in the Property, shall prepare and submit to the District for approval the following disclosure statement(s).

(A) A disclosure statement in form substantially similar to **Exhibit "I"** and be prominently displayed and contained in all: (i) sales brochures for all or any portion of the subject Property, (ii) purchase contracts with prospective buyers by means of a separate paragraph in the Real Estate Contract immediately above the signature line for the purchaser, which paragraph must be in capital letters and (iii) contracts for leases of land or space within the Unit.

(B) The other shall appear in the appropriate homeowner's and/or property owner association documents, including Declaration of Covenants, if any. The District shall be entitled to receive and the Developer agrees to provide to the District such verification of the provision of the disclosure statement as the District deems necessary and appropriate, but in any event the disclosure statement shall, at a minimum, disclose the following: (i) that the Property is located within the District's Unit, (ii) the general nature and scope of the Improvements, (iii) the District's involvement in the construction, financing, operation and/or maintenance of the Improvements, (iv) that the District will annually levy and collect Drainage Taxes upon the Property, (v) that the Drainage Taxes will be included in the Palm Beach County Tax Collector's annual Unified Real Property Tax Bill and collected by the Tax Collector or pursuant to Chapter 170, Florida Statutes, as the case may be and (vi) if known, the approximate annual amount of the Drainage Taxes anticipated to be levied and assessed by the District upon the subject Property.

(C) Further, if a homeowner's/property owner's association or similar entity is required to be created in accordance with Section 12.02 of this Agreement, the homeowner/property owner's association documents shall also contain appropriate disclosure language providing for the payment, timing and duty of assumption of responsibility by such entity for the perpetual operation and maintenance of the subject Private Improvements.

SECTION 14.04. The Developer does hereby acknowledge and consent to the District's recording in the Public Record of Palm Beach County:

(A) A Notice and Disclosure of Taxing Authority which shall be generally in the format of attached **Exhibit "J"**, and

(B) (i) The Report of Engineer, including subsequent amendments thereto, if any, or final assessment roll, as the case may be and as are approved for the Unit, (ii) such Drainage Tax resolutions as may be adopted by the District for the Unit, (iii) estimated annual non-ad valorem assessment notices, (iv) maintenance agreements or (v) in the alternative, a memorandum referencing said instruments, which may include a general summary of the contents contained therein, plus their location and availability.

SECTION 14.05. The Developer shall be required to disclose to the District, within three (3) business days thereafter, the occurrence of any one of the following events applicable to the Developer, namely:

(A) Insolvency,

(B) Bankruptcy,

(C) Any governmental agency notification of violation or non-compliance relating to or that affects the District's implementation or operation of the Plan of Improvements or an Improvement,

(D) Any adverse governmental agency action affecting a requested or existing permit or governmental approval relating to the Property,

(E) Default in payment of any mortgages or liens encumbering the Property,

(F) Failure to pay all of its due and owing ad valorem taxes, non-ad valorem special assessments and Drainage Taxes on the Property prior to May 30th of each year immediately following the year of assessment,

(G) The receipt or notification of any Mechanics' Lien, Internal Revenue Service lien, State of Florida lien, Federal lien, lis pendens, or other recording of public record which adversely affects the Developer's free use of the subject Property, including the Developer's right to sell, convey, mortgage, encumber or otherwise permit construction of improvements, including Improvements, on the Property located within the Unit, or

(H) Any litigation instituted against Developer with respect to real property it owns within the Unit which if successfully prosecuted will have a material and substantive impact upon the construction, implementation or financing of the Plan of Improvements.

ARTICLE XV. PLATTING PROCEDURE.

SECTION 15.01. The Developer shall be required to submit to the District all proposed plats for real property within the Unit, together with such electronic plat related data as is requested and available, for review prior to recording and at all times comply with the District's plat review procedure.

SECTION 15.02. (A) In those instances where no or only partial District Financing has been obtained, and the Developer wishes to record a plat applicable to any portion of the Property prior to completion of construction of the Improvements, the Developer shall be required to provide a Letter of Credit in favor of the District in such amount as is necessary to guarantee the completion and implementation of the Improvements located within the proposed plat area. The Letter of Credit shall in most instances be equal to the one hundred and twenty-five percent (125%) of the estimated

construction costs of the subject Improvements, including District administrative, engineering and legal expenses.

(B) The amount, terms and conditions of the Letter of Credit shall be determined by and be subject to the approval of the District.

ARTICLE XVI. RELEASE OR REVERSION OF DISTRICT PROPERTY RIGHTS.

SECTION 16.01. (A) The District may, at some subsequent date, determine that it no longer requires all or any portion of a property interest that was previously granted to it by the Developer.

(B) If the District makes such a determination as to a property interest, then to such extent as determined by the District in its sole discretion, said property interest(s) (or any portion or portions thereof) may be terminated, released or conveyed to or in favor of the Developer, or the Developer's designee, successor in title or assigns, without the requirement of any consideration for said release by or from the recipient of same except as set forth in Section 16.03.

SECTION 16.02. The aforementioned conveyance, reversion or release of a property interest(s) or any portion or portions thereof by the District, shall not be effective until: (A) the District has received a written request by the Developer, or its designee successor or assignee requesting the District to make such a determination and finding, and (B) the recording of a District quit-claim deed, release, termination or other appropriate document pertaining to the subject property right(s) or fee title interest(s).

SECTION 16.03. The recipient of the aforementioned conveyance, reversion or release shall be responsible for all costs of recording said instrument(s).

ARTICLE XVII. PERFORMANCE OBLIGATIONS.

SECTION 17.01. All obligations of the District with respect to the Developer and this Agreement are subject to the following:

(A) Successful creation of the Unit through required legal and governmental proceedings.

(B) Final approval by the Board of the Plan of Improvements, Report of Engineer and related Chapter 170 or 298, Florida Statutes assessment levy process, including judicial validation.

(C) Timely and sufficient District Financing or receipt of such District approved financial guarantees as the District determines are required for costs associated with the approval, design, implementation and construction of the Plan of Improvements.

SECTION 17.02. If the District is not successful in any step of the proceedings required for adoption of the initial Plan of Improvements and Report of Engineer, or in order to construct, implement or finance the Plan of Improvements and Improvements, the District shall have no further obligations under this Agreement other than to return to the Developer, following payment of all of the District's costs (which include but are not limited to administrative, legal, engineering, construction costs and other professional expenses incurred), such surplus funds that were previously advanced by the Developer to the District.

SECTION 17.03. If any of the requirements set forth in Section 17.01 are not satisfied or accomplished, or if an event described in Section 17.02 should occur, and provided that all District costs and expenses have been paid, this Agreement may be terminated by either party by providing sixty (60) day prior written notice as is herein provided. Upon either party's receipt of such a written notice of termination, any and all property rights given to the District by the Developer in contemplation of the successful construction and implementation of the Plan of Improvements and determined to be subject to release, conveyance or abandonment by the District shall be returned to the Developer, its successors and/or assigns. This re-conveyance shall be done at the expense of the Developer and shall only be done by the District if said re-conveyance does not violate any laws of the State of Florida, permit conditions or requirements that have been imposed upon the District or Developer by other governmental agencies or entities. Once this Agreement has been terminated and resolution as to the property rights held by the District has been resolved, the parties shall have no further rights or obligations under this Agreement.

SECTION 17.04. If the Developer or its agents, successors and assigns should fail to comply with any provision of this Agreement (including specifically the required disclosures concerning the District's involvement in the Unit), requirements of the Plan of Improvements, material contractual provisions or permits relating to the Plan of Improvements, the District following written notice to the Developer of said failure and the Developer's failure to remedy said failure within ten days from the date of receipt of said notice is authorized to either issue: (A) a cease and desist order or (B) a performance mandate to the Developer. The cease and desist order or performance mandate shall require the Developer and/or its agents, contractors, successors and assigns to cease any non-complying activities, make timely corrections to eliminate the discrepancies or deviations, repair damages that may have been incurred or such other appropriate actions. The Developer shall be responsible for paying all costs of such corrections and damages, together with the administrative costs of the District, fees and charges of the District Engineer, attorneys, and other professionals made necessary thereby. None of these costs and expenses shall qualify as reimbursable costs to the Developer.

SECTION 17.05. Any failure by the Developer to comply with, or fully perform, any of the provisions of this Agreement including specific compliance with the aforementioned cease and desist orders or mandates shall be deemed a breach of this Agreement, in which event the District following written notice to the Developer of said failure and the Developer's failure to remedy said failure within ten days from the date of receipt of said notice shall be authorized to seek such legal remedies as may be necessary to compel compliance with same. This relief may include but is not limited to: damages, injunctive relief, declaratory relief, and/or specific performance. If the District is required to seek any of the aforementioned legal or equitable remedies, the Developer shall be required to pay all costs and attorney's fees (including appellate) incurred thereby and said amounts shall not be reimbursable to the Developer.

ARTICLE XVIII. MISCELLANEOUS PROVISIONS.

SECTION 18.01. The Developer understands that any Developer improvements, encroachments, connections or discharges onto or into any District lands, property interests, facilities and/or improvements shall require a District permit prior to such implementation, encroachment, installation or construction. For the purposes of this paragraph, the term "District lands or facilities" shall be those properties or property rights, including real property, easements, facilities, Improvements or related improvements that are owned by the District either within and without this Unit and will be impacted upon by any of the hereinabove described actions of the Developer.

SECTION 18.02. The Developer shall not assign this Agreement to any third party without

the prior express written consent of the District other than an affiliate, as hereinabove defined, of the Developer that acquires title to the Property. All such assignments shall include all other agreements, permits, funds, interests and obligations of the Developer held by, with or as to the District, following which a copy of said assignment and acceptance thereof by the assignee shall be promptly delivered to the District.

SECTION 18.03. The Developer shall designate the agent that is authorized, empowered, and directed in the name and for the account of the Developer to take or cause to be taken any and all such other and further action and to execute, acknowledge and deliver any and all such other instruments as, in the judgment of the District, may be necessary, proper or convenient in order to carry out the intention of this Agreement or modifications and amendments thereto.

SECTION 18.04. All notices or other communications required or desired to be given or made under this Agreement shall be in writing and be either: (A) personally delivered, (B) telecopied or emailed, (C) sent by certified mail, return receipt requested or registered mail with postage prepaid. All notices or other written communications shall be addressed as follows:

As to District:

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
359 Hiatt Drive
Palm Beach Gardens, Florida 33418
Attention: Executive Director
Phone: (561) 624-7830
Email: Danvers@npbcid.org

As to Developer:

KH ARTISTRY LAKES LLC
105 NE 1st Street
Delray Beach, FL 33444
Attention: Scott Morton & Darren Weimer
Phone: (561) 515-4450 x127 & (772) 370-2468
Email: smorton@kolter.com & dweimer@kolter.com

If any of the above identified entities or individuals should change their mailing address, phone number, telecopy number, or email, such change shall be communicated in writing to the others within thirty (30) days of the change.

All notices personally delivered shall be deemed given or made upon actual receipt by the party, its agent or employee, to whom delivered; all notices sent by telecopy shall be deemed given on the date telecopied or sent via email; and all notices sent by Certified or Registered Mail shall be deemed delivered on the earlier of (i) actual receipt by the party, its agent or employee or (ii) five (5) business days after deposit in U.S. Mail in accordance with the foregoing.

SECTION 18.05. Upon the satisfaction of all of the obligations of the parties under this Agreement, the parties shall execute and exchange such documents as they deem necessary to evidence that all obligations under this Agreement have been satisfied and fulfilled.

SECTION 18.06. Regardless of any provisions of this Agreement to the contrary, once the District has initiated, implemented or constructed any Plan of Improvements within the Unit, then in that event the following Sections and Articles, namely: 7.04, 8.10, 12.01, 12.02, Article XIII, 14.02, 14.03, 14.04, 17.05, 18.14 and 18.15 of this Agreement shall survive the cancellation or termination of this Agreement unless said Sections or Articles are specifically identified and terminated in a separate written instrument.

SECTION 18.07. This Agreement may be amended or modified at any time and in all respects by an instrument in writing executed by all of the parties to this Agreement.

SECTION 18.08. All of the terms and provisions of this Agreement shall be binding upon and inure to the benefit of and be enforceable by the parties, their heirs, executors, administrators, successors and assigns.

SECTION 18.09. If any provision of this Agreement shall be held or deemed to be or shall, in fact, be illegal, inoperative or unenforceable in any context, the same shall not affect any other provision herein or render any other provision invalid, inoperative or unenforceable to any extent whatsoever. Further, this Agreement shall be construed and enforced as though said provision had not been contained herein and the Agreement shall be given full force and effect to the extent reasonably practicable.

SECTION 18.10. With the exception of any rights herein expressly conferred, nothing expressed or mentioned in or to be implied from this Agreement is intended or shall be construed to give any person or entity other than the parties hereto, any legal or equitable right, remedy or claim under or with respect to this Agreement since this Agreement is intended to be for the sole and exclusive benefit of the parties hereto.

SECTION 18.11. Any prior agreements between the parties, that are in conflict with the provisions contained herein are, to the extent of any such conflict, hereby superseded and repealed by this Agreement.

SECTION 18.12. This Agreement may be executed in several counterparts, all or any of which shall be regarded for all purposes as one original and which together shall constitute but one and the same instrument.

SECTION 18.13. This Agreement shall be effective as of the last date it has been executed by all parties.

SECTION 18.14. It is the intention of the parties that the laws of the State of Florida shall govern the validity of this Agreement, the construction of its terms, and the interpretation of the rights and duties of the parties.

SECTION 18.15. It is the intention of the parties that in the event any litigation should arise between the parties to this Agreement, then in that event the venue of said litigation shall be in the Fifteenth Judicial Circuit in and for Palm Beach County, Florida.

SECTION 18.16. This Agreement shall not be recorded without the prior written consent of all parties hereto.

SECTION 18.17. Concurrently herewith, Developer agrees to execute and deliver to District

a Human Trafficking Affidavit pursuant to Section 787.06(13), Florida Statutes.

(Signature pages are attached)

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals on the date hereinafter set forth.

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

(SEAL)

By: _____

President
BOARD OF SUPERVISORS,
NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

By: _____

Assistant Secretary

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ___ day of _____, 2024, by _____, as _____, for Northern Palm Beach County Improvement District.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification

Type of Identification Produced _____.

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

KH ARTISTRY LAKES LLC, a Florida limited liability company

By: _____

Print: _____

Title: _____

WITNESSES:

Print Name: _____

Address

Print Name: _____

Address

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ___ day of _____, 2024, by _____, as _____, for KH ARTISTRY LAKES LLC, a Florida limited liability company.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

EXHIBIT INDEX

Exhibit	Title
Exhibit "A"	Legal Description
Exhibit "B"	General Description of District Engineer's Duties as to the Unit of Development
Exhibit "C"	General Description of Project Engineer's Duties as to the Unit of Development
Exhibit "D"	This Exhibit Page Was Intentionally Left Blank
Exhibit "E"	This Exhibit Page Was Intentionally Left Blank
Exhibit "F"	This Exhibit Page Was Intentionally Left Blank
Exhibit "G"	Site Preparation and Non-Interference Agreement
Exhibit "H"	Blanket Water Management Easement
Exhibit "I"	Disclosure Statement
Exhibit "J"	Notice and Disclosure of Taxing Authority by Northern Palm Beach County Improvement District
Exhibit "K"	Real Estate Contract Disclosure

EXHIBIT "A"

LEGAL DESCRIPTION OF PROPERTY

PALM BEACH COUNTY IMPROVEMENT DISTRICT UNIT OF DEVELOPMENT NO. 54

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

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

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

LYING IN PALM BEACH COUNTY, FLORIDA.

EXHIBIT 'B'

GENERAL DESCRIPTION OF DISTRICT ENGINEER'S DUTIES AS TO THE UNIT OF DEVELOPMENT

The scope of duties of the District Engineer as they relate to the Unit are generally described as follows:

1. Preparation of the Plan of Improvements and Engineer's Report or preliminary assessment methodology, as the case may be, with assistance from the District, Project Engineer(s) and Developer.
2. Provision of general oversight for the implementation and construction of the Plan of Improvements.
3. Review of plans and specifications prepared by the Project Engineer(s) and provide recommendations to the District, Project Engineer(s) and Developer regarding same.
4. Review of all proposed Request for Bids or Proposals prepared by the Project Engineer(s) and provide recommendations to the District, Project Engineer(s) and Developer.
5. General oversight of all contractor applications for payment, including Project Engineer(s) recommendations relating to same, and provide recommendations to the Board, District, Project Engineer(s) and/or applicant.
6. General oversight of all change orders and provide recommendations to the District and Project Engineer(s).
7. Review of all Project Engineer(s) recommendations regarding applications for permits and provide recommendations to the District, Project Engineer(s) and permit applicant.
8. Review of all Project Engineer(s) Certificates of Substantial Completion and provide recommendations to the Board and Project Engineer(s).
9. Provision to the District of monthly status reports regarding the Unit with such recommendations as the District Engineer deems appropriate or necessary.
10. Design of all construction plans and specifications, preparation of Request(s) for Bids/proposals and provision of construction phase services for District stormwater pump stations.
11. Design construction plans and specifications, preparation of Request(s) for Bids/proposals and provision of construction phase services for operable surface water management gates and weir structures, unless otherwise directed by the Board.
12. Following initial construction or installation of an Improvement, the provision of such future engineering services as may be needed for the maintenance, repair and/or replacement of same.

EXHIBIT "C"

GENERAL DESCRIPTION OF PROJECT ENGINEER'S DUTIES AS TO THE UNIT OF DEVELOPMENT

The Project Engineer(s) selection process and general description of its scope of duties is as follows:

1. Selection Process. The District has previously selected a pool of engineering firms that are available for use as a Project Engineer(s). The current list of such selected engineering firms is available and should be obtained from the District.

The Developer is authorized to consult with any one or more of the so listed engineering firms and provide recommendations to the District as to any one or more of the engineering firms the Developer wishes to have serve as a Project Engineer(s) and the scope of the nature of the work to be done by a particular Project Engineer.

Following receipt of such recommendation, the District [after consulting with the Developer as to estimated fees to be paid, scope of work, timing, etc., as relate to the nature and scope of work to be provided by such Project Engineer(s)] will commence negotiations with such recommended engineering firm(s) in an attempt to finalize a contract between each such engineering firm and the District.

If for whatever reason, the District is unable to successfully negotiate a contract with an engineering firm recommended by the Developer, the Developer shall then select another engineering firm from the list and the negotiation process by Northern shall recommence with the newly selected engineering firm. The selection procedure will be followed until such time as a Project Engineer(s) acceptable to both the District and Developer is selected and engaged by the District.

2. General Scope of Project Engineer Duties. The general scope of duties to be provided by a Project Engineer (including any consultants, professionals and/or sub-contractors engaged by the Project Engineer) is as follows:

- (a) Assist the District and District Engineer in preparation of the Plan of Improvements.
- (b) Design and prepare all construction plans and specifications for the Improvements, except for those to be carried out by the District Engineer as identified in Exhibit "B", subparagraphs 10 and 11.
- (c) Prepare, advertise and administer all of the Plan of Improvements construction related Requests for Bids or Proposals.
- (e) Provide construction phase services to the District for such Improvements as were designed by the Project Engineer(s).
- (f) Review all construction related request for payments and change orders for those projects that were designed by the Project Engineer(s), plus make written recommendations to the District on same.

(g) Provide Certificates of Substantial Completion and Certification of Final Completion for all Improvements designed by the Project Engineer(s).

Exhibits “D”, “E” and “F”

[EXHIBIT PAGES “D”, “E” and “F” WERE INTENTIONALLY LEFT BLANK]

EXHIBIT “G”

**SITE PREPARATION AND NON-INTERFERENCE AGREEMENT
(UNIT NO. 54)**

THIS SITE PREPARATION AND NON-INTERFERENCE AGREEMENT (the “Agreement”) shall be effective as of the ____ day of _____, 2024, (the “Effective Date”) and is being entered into by and between NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, (hereinafter referred to as “Northern”), and _____, (hereinafter referred to as the “Developer”).

W I T N E S S E T H :

WHEREAS, Northern has previously created its Unit of Development No. 54 and one aspect of its implementation of public works for this Unit of Development is its intent to award a contract to a contractor (the “Contractor”) for the installation and/or construction of those works, facilities and improvements described and identified in attached Exhibit “A” (the “Improvements”); and

WHEREAS, the installation and/or construction of the Improvements is dependent upon the Developer’s timely preparation and provision to the Contractor of an acceptable site for the installation and/or construction of the Improvements; and

WHEREAS, the Developer acknowledges that its failure to timely provide an acceptable site to the Contractor may prevent the Contractor from timely commencing its implementation and/or construction of the Improvements, which may result in the Contractor being entitled to seek reimbursement and/or claims from Northern for damages, including but not limited to economic losses and/or delay damages; and

WHEREAS, the Developer further acknowledges that any interference by it or its employees, agents or contractors (together the “Developer Group”) with the Contractor’s implementation and/or construction of the Improvement or damage by them to any Improvement during or following installation may result in the Contractor being entitled to seek reimbursement and/or claims for damages including but not limited to economic losses, delay damages and/or property damages from Northern.

NOW, THEREFORE, in consideration of the mutual covenants and promises hereinafter set forth, the sufficiency of consideration for which is hereby acknowledged, Northern and the Developer agree as follows:

ARTICLE I. RECITALS. The recitals set forth above are hereby deemed true and correct to the best of the knowledge of the parties hereto and are incorporated herein by this reference.

ARTICLE II. TERM OF AGREEMENT. The parties agree that this Agreement shall continue in full force and effect from its Effective Date through and including the last date that the Contractor would be entitled to seek claims or damages from or against Northern as a result of: (A) the Developer’s failure to timely provide an acceptable site to the Contractor for the installation and/or construction of the Improvements, (B) as a result of the Developer Group’s interference with the Contractor’s implementation and/or construction of the Improvements or (C) the Developer Group’s damage to an Improvement.

ARTICLE III. SITE PREPARATION AND PROVISION. The Developer does hereby agree to timely provide on behalf of Northern and the Contractor an acceptable site in accordance with the timeframes and specifications set forth in attached Exhibit "B".

ARTICLE IV. NON-INTERFERENCE. The Developer for itself and the Developer Group does hereby agree that it and they shall not interfere with the Contractor's implementation and/or construction of the Improvements nor cause any damage to an Improvement during or following same's installation and/or construction.

ARTICLE V. INDEMNIFICATION. If, however, the Developer or the Developer Group should, for whatever reason, fail to comply with the requirements set forth in Articles III and IV then in such event the Developer shall be obligated to indemnify, defend and hold Northern harmless of, from and against any and all liability, loss, claims, demands, liens, damages, penalties, fines, judgments, interest, costs and/or expenses (including, without limitation, reasonable attorney's fees and litigation costs if incurred) which are directly or indirectly incurred, arise out of, relate to, or result from such failure.

ARTICLE VI. NOTICE OF CLAIM. Northern does hereby agree that within thirty (30) days of its receipt of a written claim from the contractor that any of the conditions above exist or for obligations or damages for which the Developer has herein indemnified Northern, that it shall provide written notice of such claim to the Developer.

ARTICLE VII. MISCELLANEOUS.

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

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

As to DEVELOPER: _____

Attn: _____
Telephone: _____
Email: _____

B. **Entire Agreement.** This Agreement constitutes the entire understanding and agreement between the parties with respect to the subject matter hereof.

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

D. Assignability. This Agreement may not be assigned without the prior written consent of all parties to this Agreement.

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

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

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

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

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

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

K. Attorney's Fees. With the exception of legal expenses which are required to be paid pursuant to above Article V, it is hereby understood and agreed that in the event any lawsuit in the judicial system, federal or state, is brought to enforce compliance with this Agreement or interpret same, or if any administrative proceeding is brought for the same purposes, each party to said action shall be responsible for its own attorney's fees and costs, including appellate fees and costs.

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

(Signature pages are attached)

Executed by NORTHERN this _____ day of _____, 2024.

**NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT**

[SEAL]

By: _____
President, Board of Supervisors

ATTEST:

Assistant Secretary

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

By: _____

Print: _____

Title: _____

EXHIBIT "A"
TO
SITE PREPARATION AND NON-INTERFERENCE AGREEMENT
(DESCRIPTION OF IMPROVEMENTS)

[TO BE COMPLETED]

EXHIBIT "B"
TO
SITE PREPARATION AND NON-INTERFERENCE AGREEMENT
(REQUIRED SITE PREPARATION)

[TO BE COMPLETED]

EXHIBIT "H".

Prepared by:
Kenneth W. Edwards, Esq.
Caldwell Pacetti et al
1555 Palm Beach Lakes Blvd., Suite 1200
West Palm Beach, Florida 33401

BLANKET WATER MANAGEMENT EASEMENT

THIS EASEMENT (the "Easement") shall be effective as the _____ day of _____, 20____, (the "Effective Date") and is being granted by _____, (hereinafter referred to as the "Grantor"), with offices at _____, to Northern Palm Beach County Improvement District, an independent special district of the State of Florida, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418 (hereinafter referred to as the "District").

W I T N E S S E T H:

WHEREAS, Grantor is the fee title owner of certain real property located in Palm Beach County, Florida, the legal description of which is set forth in attached Exhibit "A" and hereinafter referred to as the "Property;" and

WHEREAS, the District intends to implement, install, construct, repair, replace, enlarge, remove, upgrade, operate and/or maintain certain public works and facilities (hereinafter referred to as the "Public Improvements") on or within the Property; and

WHEREAS, in order for the District to implement, install, construct, repair, replace, enlarge, remove, upgrade, operate and/or maintain such Public Improvements, the Grantor hereby grants to the District the herein described Easements and construction authorizations in, over, under and upon the Property.

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

SECTION 1. RECITALS. The above recitals are deemed true and correct and are incorporated into this Instrument and made a part hereof.

SECTION 2. INGRESS AND EGRESS EASEMENT. Grantor does hereby grant to the District, and its authorized successors or assigns, a perpetual unobstructed and nonexclusive ingress and egress easement over, under and upon the Property for the purpose of providing ingress and egress for pedestrian, vehicular and/or equipment usage, including storage and parking, by the District, together with its authorized employees, contractors, suppliers, consultants, licensees and agents, for the construction, management, operation, maintenance, repair, replacement, removal, enlargement and/or upgrade of water management facilities, systems, structures, works and utilities located in, over, under and upon the Property.

SECTION 3. CONSTRUCTION/IMPLEMENTATION EASEMENT. The Grantor does hereby grant to the District a perpetual easement in, over, under and upon the Property for the implementation, installation, construction, repair, replacement, removal, enlargement, upgrade, operation and/or maintenance of the Public Improvements, including appurtenances and utilities, if any, required or relating thereto, (the "Construction/Implementation Easement").

SECTION 4. EXCLUSIVITY OF EASEMENTS. To the extent the Construction/Implementation Easement granted herein intersects or coincides with other easements created and granted by the Grantor over the Property to any other governmental agency, utility or cable company prior to the effective date of this Easement, then, except to the extent hereinafter set forth in this Section, the Easement granted herein to the District shall be on a nonexclusive basis.

However, to the extent that the District implements, constructs or installs any Public Improvements or appurtenant works in, over, under and upon any portion of the Property, the Construction/Implementation Easement granted herein to the District as to that portion of the Property shall be an exclusive and perpetual easement and any individual or entity wishing to connect to, modify, install any improvement therein, or in any other manner affect said Construction/Implementation Easement area or the Public Improvements (including appurtenant works and utilities) located therein or thereon shall be required to obtain a permit from the District prior to implementation of any such activity or works.

SECTION 5. RELEASE OF EASEMENT. A material provision to this Easement is the agreement by and between the parties hereto that in the event the District should subsequently determine that it no longer requires all or any portion of an easement granted hereunder to carry out its lawful duties, functions and responsibilities, then in such event said easement or any portion thereof, as the case may be, which is no longer required by the District shall terminate and the Property otherwise so encumbered by said easement shall be released without the requirement for payment of any consideration for said release by or from the Grantor. Provided, however, said termination and release of an easement or portion thereof by the District shall not be effective until such time as the District has received a written request from the Grantor for the above-described determination of need and the recording in the Public Records of Palm Beach County, Florida, of a release, termination or other appropriate document executed by the District for the easement or portion thereof which is being released.

SECTION 6. RELEASE OF EASEMENT BY PLAT. All or any portion of the Property may be released from the herein granted easements upon the recording of a plat applicable to said parcel of Property or portion thereof, in the Public Records of Palm Beach County, Florida, provided, that said plat has been signed by the District and contains the District's specific consent to the termination of such easement as to the subject parcel of Property.

SECTION 7. ASSIGNMENT. The District agrees that it shall not sell, assign or transfer any of the easements, authorizations or rights created hereunder, either directly or indirectly, without the prior written consent of Grantor and any attempt to do so shall be null and void; provided, however, that this prohibition shall not apply to an assignment or transfer to any other governmental agency.

SECTION 8. USAGE OF EASEMENT. The Grantor does hereby agree that the District may allow its employees, consultants, agents and contractors to use the easements and authorizations granted herein for the purposes herein authorized.

SECTION 9. JOINDER AND SUBORDINATION. Grantor does hereby agree to provide to the District in recordable form a joinder and subordination agreement, or if requested by the District a full

release, executed by any and all mortgagees, property owners, creditors, lienors, or holders of any security interest which encumber the Property that is subject to the easements and authorizations granted herein.

SECTION 10. WARRANTY OF TITLE. Grantor does hereby fully warrant the title to the Property 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 above-described easements and authorizations.

SECTION 11. EFFECTIVE DATE. This Easement shall be effective as of the last date it has been signed by all parties hereto.

SECTION 12. SUCCESSORS AND ASSIGNS. Where the context of this Easement allows or permits, the terms “Grantor” and “District” shall also include said parties, together with their successors and assigns.

SECTION 13. PARTIES BOUND BY AGREEMENT. This Easement, including all easements, authorizations, warranties and agreements given or granted herein, shall be binding upon and shall inure to the extent applicable to the benefit of the Grantor and District, together with their respective successors and assigns, and shall be deemed perpetual covenants that run with the land.

SECTION 14. MODIFICATIONS. Any modification of this Easement shall be binding only if evidenced in a written instrument signed by each party in such format that is subject to recording in the Public Records of Palm Beach County, Florida.

SECTION 15. 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 attorney’s fees and costs, including appellate and mediation.

SECTION 16. GOVERNING LAW AND VENUE. The easements, warranties, authorizations and agreements contained herein shall be governed by the laws of the State of Florida as now and hereafter in force. Further, the venue of any litigation arising out of this Instrument shall be exclusively in the Fifteenth Judicial Circuit in and for Palm Beach County, Florida.

SECTION 17. NOTICES. Any notice provided for or concerning this instrument shall be in writing and shall be deemed sufficiently given when sent by prepaid certified or registered mail to the respective address of each party as set forth at the beginning of this Instrument or at any subsequent address for either of the parties or their successors and assigns following notice of an address change.

IN WITNESS WHEREOF, the undersigned have signed and sealed this instrument as of the day and year hereinafter set forth.

[Separate signature pages are attached]

EXECUTED BY GRANTOR this _____ day of _____, 20____.

Witness Signature

Print

Address

By: _____
Print: _____
Title: _____

Witness Signature

Print

Address

STATE OF FLORIDA)
PALM BEACH COUNTY)

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ day of _____, 20__, by _____, as _____, for _____.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

EXECUTED BY DISTRICT this _____ day of _____, 20____.

Northern Palm Beach County
Improvement District

(DISTRICT SEAL)

ATTEST:

Assistant Secretary

By: _____
Print: _____
Title: _____

STATE OF FLORIDA)
PALM BEACH COUNTY)

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 20__, by _____, as _____, for _____.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

EXHIBIT "I"

THE NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT IMPOSES ASSESSMENTS ON THIS PROPERTY THROUGH A SPECIAL TAXING DISTRICT. THESE ASSESSMENTS PAY THE CONSTRUCTION, OPERATION, AND MAINTENANCE COSTS OF CERTAIN PUBLIC FACILITIES OF THE DISTRICT AND ARE SET ANNUALLY BY THE GOVERNING BOARD OF THE DISTRICT. THESE ASSESSMENTS ARE IN ADDITION TO COUNTY AND ALL OTHER TAXES AND ASSESSMENTS PROVIDED FOR BY LAW.

EXHIBIT “J”

This Instrument Prepared by
and to be Returned to:

Kenneth W. Edwards, Esquire
CALDWELL PACETTI EDWARDS
SCHOECH & VIATOR, LLP
250 S. Australian Avenue, Suite 600
West Palm Beach, FL 33401

**NOTICE AND DISCLOSURE OF TAXING AUTHORITY
BY
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
(Unit of Development Number 54)**

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT (“NORTHERN”) is an independent special district of the State of Florida and has or intends to construct and/or maintain public facilities and improvements for the benefit of the real property described in attached Exhibit “A” which real property comprises NORTHERN’s Unit of Development No. _____54 (the “Unit”).

As a result of NORTHERN’s construction and/or maintenance of these public facilities and improvements, NORTHERN hereby advises all present and future owners of real property within the Unit that they will be required to annually pay an amount to NORTHERN for the cost of constructing and/or maintaining these public facilities and improvements.

NORTHERN’s annual bill to the owners of real property within the Unit will be shown, in addition to real property taxes and charges of other governmental entities, on the Real Property Tax Bill that is sent out around November of each year by the Palm Beach County Tax Collector.

If you should have any questions regarding this notice or your obligation to pay these charges, please write to NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT at 359 Hiatt Drive, Palm Beach Gardens, Florida 33418 or call Northern’s Executive Director at 561-624-7830.

Executed this _____ day of _____, 2024.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

By: _____
Assistant Secretary

By: _____
President

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ___ day of _____, 2024, by _____, as _____, for Northern Palm Beach County Improvement District.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

CONSENT AND JOINDER BY LANDOWNER

FLEMING PROPERTIES, LLC, a Colorado limited liability company, LORNCO FARMS LLC, a Florida limited liability company, and TRIUM INVESTMENTS LLC, a Florida limited liability company (herein referred to collectively as the “Landowner”) does hereby consent to, join in, acknowledge and agree with the terms, provisions and understandings set forth in the affixed Developer’s Agreement between Northern Palm Beach County Improvement District and KH Artistry Lakes LLC, a Florida limited liability company, together with the following, namely:

- (1) The Landowner is the current fee simple title owner of the Property described in **Exhibit “A”** of the affixed Developer’s Agreement.
- (2) The Landowner does hereby specifically consent to or ratify the formation by the District of its Unit of Development No. 54, which Unit of Development will encompass all of the Property.
- (3) To the provision of such information and documentation as the District may reasonably request in order to obtain the District Financing necessary in order for it to implement a Plan of Improvements for Unit of Development No. 54, once a Plan of Improvements for said Unit has been approved in accordance with the Act.
- (4) To the assessment and levy by the District of non-ad valorem assessments upon the Property for debt and maintenance purposes, which non-ad valorem assessments will be used to pay its administrative costs, maintenance expenses, cost of repayment, including interest, of such debt as the District may incur for the provision, design, implementation, construction and subsequent maintenance of the public improvements which are to be installed pursuant to the Plan of Improvements for the District’s Unit of Development No. 54 and such other lawful purposes of the District as are authorized under the Act.

[signature pages follow]

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

FLEMING PROPERTIES, LLC, a Colorado limited liability company

(SEAL)

By: _____
Print: John C. Fleming
Title: _____

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ day of _____, 2024, by John C. Fleming, as _____ of Fleming Properties, LLC, a Colorado limited liability company.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

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

LORNCO FARMS LLC, a Florida limited liability company

(SEAL)

By: _____

Print: Donald Stevenson

Title: Manager

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ day of _____, 2024, by Donald Stevenson, as a Manager of Lornco Farms LLC, a Florida limited liability company.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification

Type of Identification Produced _____.

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

TRIUM INVESTMENTS LLC, a Florida limited liability company

(SEAL)

By: _____
Print: _____
Title: _____

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ day of _____, 2024, by _____, as _____ of Trium Investments LLC, a Florida limited liability company.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification

Type of Identification Produced _____.



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

MEMORANDUM

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

DATE: November 20, 2024

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:
 - American Public Works Association
 - Florida Association of Special Districts
 - Leadership Palm Beach County
 - Palm Beach Chapter of Florida Government Finance Officers Association
 - Palm Beach County Local Mitigation Strategy
 - Safety Council of Palm Beach County
2. Northern Staff met with representatives of the following Units to discuss projects and provide information:

Unit No. 2	Frenchman's Creek
Unit No. 2C	Alton
Unit No. 3	Horseshoe Acres/Square Lake
Unit No. 5	Henry Rolf
Unit No. 5A	Vista Center of Palm Beach
Unit No. 9B	Abacoa II
Unit No. 11	PGA National
Unit No. 16	Palm Beach Park of Commerce
Unit No. 20	Juno Isles
Unit No. 21	Old Marsh
Unit No. 23	The Shores
Unit No. 33	Cypress Cove
Unit No. 43	Mirasol

3. Ken Roundtree attended the American Public Works Association Gold Coast Lunch Meeting on Vista Center on October 23.
4. Jay Kneiss attended the Florida Association of Special Districts' October Quarterly Membership Meeting in St. Augustine from October 23-25.
5. Katie Roundtree attended a Palm Beach Chapter of Florida Government Finance Officers Association Board and Committee Meeting held virtually on November 14.
6. Katie Roundtree attended various Leadership Palm Beach County Committee Meetings held virtually throughout the month.

Training

1. Katie Roundtree and Laura Ham participated in various Marcum webinars from October 24 through October 29, as well as other various financial webinars.
2. Northern Staff participated in CPR/AED training sponsored by the Safety Council of Palm Beach County on October 25.
3. Pavel Honzik completed Basic and Advanced Telemetry Control Unit Operations Training at Data Flow Systems in Melbourne on November 1.

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



Living with Sandhill Cranes

Sandhill cranes, with their long legs, necks, and distinctive gray plumage, are a sight to behold. Their striking appearance, including the patch of red skin on their head, sets them apart as they stand almost 4 feet tall. You may spot them near preserves and wetlands, in parking lots, or even walking across roads, seemingly oblivious to danger. They often travel in small groups or pairs, sometimes with their young ones in tow, adding to their unique charm.

Two subspecies of sandhill crane live in Florida at certain times of the year. The Florida sandhill crane (*Grus Canadensis pratensis*), numbering 4,000 to 5,000, is a non-migratory year-round breeding resident. They are joined every winter by 25,000 migratory greater sandhill cranes (*Grus Canadensis tabida*), the larger of the two subspecies, that winter in Florida but nest in the Great Lakes region.

Sandhill cranes mate for life and attract mates using an elaborate dance. These cranes nest during late winter and early spring on mats of vegetation found in shallow water such as preserves or marshes. Sandhill chicks can leave the nest as early as 8 hours after hatching and can swim if necessary. In the wild, crane chicks follow their parents and peck food from their beaks. By the time they are two to three months old, they are independent and can find food on their own. They are doting and protective parents. One bird will watch out for the others while feeding. Juveniles stay with their parent from 9 to 10 months after hatching. Before juveniles are old enough to breed, they may travel and feed in flocks called "bachelor flocks."

They have been around for a very long time. The first known Sandhill Crane fossil was found in the Macasphalt Shell Pit in Florida. It was estimated to be about 2.5 million years old. They are not endangered, but due to habitat loss, their populations can be of concern in certain areas. They are attracted to open areas in urban settings such as golf courses, parks in subdivisions and undeveloped land in commercial areas.



As omnivores, sandhill cranes play a crucial role in Florida's ecosystem. Their diet, which includes plants and small animals like snails, frogs, worms, and grubs, provides natural biological control for their grazing areas. This unique pest control service they offer is one of the many reasons we appreciate their presence in our environment. Sandhill Cranes spend most of the daylight hours in areas where food is most abundant, generally walking several miles a day through dry pastures, fields, wet meadows, or marshes in search for food, eating as they go.

People inadvertently put them in harm's way when feeding them, thinking they are being kind. It is never a good idea to feed wildlife. In fact, in 2002, the Florida Fish and Wildlife Conservation Commission made it illegal to feed sandhill cranes (Florida Fish and Wildlife Code 68A-4.00(3)). Why was this done? Cranes can become aggressive when fed by people. When they are used to a free meal, they will continue to return and demand it when it is not offered. Cranes returning to a yard where they have been fed are prone to injury by cars as they cross the street to get to the yard. They are also more vulnerable to predation by dogs or cats, especially young cranes. Occasionally, birds cause damage to property as a territorial defense behavior upon seeing their reflection in cars or window screens. Pesticides in yards and urban areas can also be of concern as they forage for food in the ground. Feeding them can disrupt their natural foraging behavior, making them more susceptible to these dangers.

Look around and enjoy these beautiful birds interacting with our Florida environment. Give them space if you encounter them, and be mindful of them crossing or walking in our roadways. Finally, please do not feed them for the good of the cranes and Florida's delicate ecosystem. For more information, please visit the Florida Fish and Wildlife Conservation Commission website at www.myfwc.com.

NPDES Tip: Safely use and dispose of pesticides. If all of the pesticide cannot be properly used, check with your solid waste management authority to find out when and where to properly dispose of this type of hazardous waste.



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

EXECUTIVE SUMMARY

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

DATE: November 20, 2024

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

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

RE: Assessments Received to Date Status Report

Attached is the “Tax Collection Status” report with receipts to date for the 2024-2025 fiscal year. The Assessments Received to Date Report shows year-to-date collections of \$1,155,219, representing a 2.82% collected rate.

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

Through Middle of November			
Fiscal Year Ending	Total Budget \$	YTD Collected \$	Total YTD Collected % of Budget
2025	\$ 40,998,891	\$ 1,155,219	2.82%
2024	\$ 39,215,841	\$ 575,243	1.47%
2023	\$ 35,922,095	\$ 534,303	1.49%
2022	\$ 34,164,263	\$ 1,007,797	2.95%
2021	\$ 31,694,504	\$ 278,332	0.88%
2020	\$ 32,069,289	\$ 294,695	0.92%
2019	\$ 30,878,079	\$ 272,607	0.88%
2018	\$ 30,395,272	\$ 392,673	1.29%
2017	\$ 29,851,907	\$ 453,733	1.52%
2016	\$ 24,785,265	\$ 340,240	1.37%

The above collection status reflects the first tax distribution only. The second tax distribution is scheduled for receipt today, November 20, 2024, but collection information is not yet available.

Northern Palm Beach County Improvement District

Summary Budget Comparison

From 10/1/2024 Through 9/30/2025

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
UNIT 1 - MAINTENANCE FUND	941.39	65,764.00	(64,822.61)	1.43%	98.56%
UNIT 2 - MAINTENANCE FUND	15,998.16	424,616.00	(408,617.84)	3.76%	96.23%
UNIT 2A - MAINTENANCE FUND	6,040.22	174,990.00	(168,949.78)	3.45%	96.54%
UNIT 2A - DEBT FUND	11,863.33	343,534.00	(331,670.67)	3.45%	96.54%
UNIT 2C - MAINTENANCE FUND	9,411.26	467,356.00	(457,944.74)	2.01%	97.98%
UNIT 2C - DEBT SERVICE FUND	101,767.77	5,018,373.00	(4,916,605.23)	2.02%	97.97%
UNIT 3 - MAINTENANCE FUND	10,909.16	450,534.00	(439,624.84)	2.42%	97.57%
UNIT 3A - MAINTENANCE FUND	7,514.05	325,412.00	(317,897.95)	2.30%	97.69%
UNIT 3A - DEBT FUND	9,575.46	414,684.00	(405,108.54)	2.30%	97.69%
UNIT 4 - MAINTENANCE FUND	18,008.74	605,207.00	(587,198.26)	2.97%	97.02%
UNIT 5 - MAINTENANCE FUND	19,205.85	536,609.00	(517,403.15)	3.57%	96.42%
UNIT 5A - MAINTENANCE FUND	10,968.83	1,048,515.00	(1,037,546.17)	1.04%	98.95%
UNIT 5B - MAINTENANCE FUND	14,345.51	196,675.00	(182,329.49)	7.29%	92.70%
UNIT 5B - DEBT FUND	28,573.44	391,726.00	(363,152.56)	7.29%	92.70%
UNIT 5C - MAINTENANCE FUND	4,334.49	68,992.00	(64,657.51)	6.28%	93.71%
UNIT 5D - MAINTENANCE FUND	8,837.16	204,153.00	(195,315.84)	4.32%	95.67%
UNIT 7 - MAINTENANCE FUND	1,109.97	138,228.00	(137,118.03)	0.80%	99.19%
UNIT 9 - MAINTENANCE FUND	3,536.01	149,277.00	(145,740.99)	2.36%	97.63%
UNIT 9A - MAINTENANCE FUND	35,174.84	1,359,065.00	(1,323,890.16)	2.58%	97.41%
UNIT 9A - DEBT FUND	73,680.01	2,846,773.00	(2,773,092.99)	2.58%	97.41%
UNIT 9B - MAINTENANCE FUND	30,049.89	1,238,837.00	(1,208,787.11)	2.42%	97.57%
UNIT 9B - DEBT FUND	30,503.10	1,257,510.00	(1,227,006.90)	2.42%	97.57%
UNIT 11 - MAINTENANCE FUND	149,801.10	3,694,082.00	(3,544,280.90)	4.05%	95.94%
UNIT 12 - MAINTENANCE FUND	3,460.73	85,100.00	(81,639.27)	4.06%	95.93%
UNIT 12A - MAINTENANCE FUND	1,508.74	29,056.00	(27,547.26)	5.19%	94.80%
UNIT 14 - MAINTENANCE FUND	41,687.33	1,080,392.00	(1,038,704.67)	3.85%	96.14%
UNIT 15 - MAINTENANCE FUND	31,643.35	1,042,768.00	(1,011,124.65)	3.03%	96.96%
UNIT 16 - MAINTENANCE FUND	6,165.24	1,635,182.00	(1,629,016.76)	0.37%	99.62%
UNIT 16 - DEBT FUND	1,033.61	274,136.00	(273,102.39)	0.37%	99.62%
UNIT 18 - MAINTENANCE FUND	98,932.80	2,429,580.00	(2,330,647.20)	4.07%	95.92%
UNIT 19 - MAINTENANCE FUND	5,779.46	629,313.00	(623,533.54)	0.91%	99.08%
UNIT 19A - MAINTENANCE FUND	498.12	45,056.00	(44,557.88)	1.10%	98.89%
UNIT 20 - MAINTENANCE FUND	5,455.35	118,514.00	(113,058.65)	4.60%	95.39%
UNIT 21 - MAINTENANCE FUND	27,966.23	912,769.00	(884,802.77)	3.06%	96.93%
UNIT 23 - MAINTENANCE FUND	15,552.35	357,461.00	(341,908.65)	4.35%	95.64%
UNIT 24 - MAINTENANCE FUND	15,860.01	382,273.00	(366,412.99)	4.14%	95.85%
UNIT 27B - MAINTENANCE FUND	3,857.60	191,266.00	(187,408.40)	2.01%	97.98%
UNIT 27B - DEBT FUND	4,597.65	222,596.00	(217,998.35)	2.06%	97.93%
UNIT 29 - MAINTENANCE FUND	5,446.09	103,565.00	(98,118.91)	5.25%	94.74%
UNIT 31 - MAINTENANCE FUND	53,117.04	1,305,638.00	(1,252,520.96)	4.06%	95.93%
UNIT 32 - MAINTENANCE FUND	210.24	24,217.00	(24,006.76)	0.86%	99.13%
UNIT 32A - MAINTENANCE FUND	89.34	5,330.00	(5,240.66)	1.67%	98.32%
UNIT 33 - MAINTENANCE FUND	1,079.13	28,575.00	(27,495.87)	3.77%	96.22%
UNIT 34 - MAINTENANCE FUND	5,188.43	216,748.00	(211,559.57)	2.39%	97.60%
UNIT 38 - MAINTENANCE FUND	3,745.41	85,571.00	(81,825.59)	4.37%	95.62%
UNIT 41 - MAINTENANCE FUND	638.55	8,378.00	(7,739.45)	7.62%	92.37%
UNIT 43 - MAINTENANCE FUND	43,708.69	1,306,785.00	(1,263,076.31)	3.34%	96.65%
UNIT 43 - DEBT FUND	45,403.59	1,255,129.00	(1,209,725.41)	3.61%	96.38%
UNIT 44 - MAINTENANCE FUND	825.38	159,586.00	(158,760.62)	0.51%	99.48%
UNIT 44 - DEBT FUND	3,036.64	587,126.00	(584,089.36)	0.51%	99.48%
UNIT 45 - MAINTENANCE FUND	22,894.41	491,322.00	(468,427.59)	4.65%	95.34%
Unit 45- Debt Fund	12,687.65	272,279.00	(259,591.35)	4.65%	95.34%
Unit 46 - Maint Fund	2,484.87	43,269.00	(40,784.13)	5.74%	94.25%

Northern Palm Beach County Improvement District
Summary Budget Comparison
From 10/1/2024 Through 9/30/2025

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
Unit 46 - Debt Service Fund	45,007.68	784,189.00	(739,181.32)	5.73%	94.26%
UNIT 47- MAINTENANCE FUND	2,103.86	63,927.00	(61,823.14)	3.29%	96.70%
UNIT 49- MAINTENANCE FUND	0.00	99,323.00	(99,323.00)	0.00%	100.00%
UNIT 51 - MAINTENANCE FUND	1,998.08	43,187.00	(41,188.92)	4.62%	95.37%
Unit 53 - Maintenance Fund	882.82	73,001.00	(72,118.18)	1.20%	98.79%
Unit 53 Debt Service Fund	<u>38,522.33</u>	<u>3,185,372.00</u>	<u>(3,146,849.67)</u>	<u>1.20%</u>	<u>98.79%</u>
Report Difference	<u>1,155,218.54</u>	<u>40,998,891.00</u>	<u>(39,843,672.46)</u>	<u>2.82%</u>	<u>97.18%</u>

Northern Palm Beach County Improvement District
Investment Summary
October 31, 2024

Description	Bank Balance			% of Investments	Interest Rates		
	Current Month	Prior Month	Prior Year		Current Month	Prior Month	This Month Last Year
Pooled Cash Accounts:							
Wells Fargo (2)	\$ 2,846,151	\$ 2,697,747	\$ 885,279	5.7%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 3,170,371	\$ 3,163,404	\$ 3,077,987	6.3%	2.60%	3.00%	3.00%
Dreyfus Govt Cash Mgmt (DR289)	\$ 94	\$ 0	\$ 27,322	0.0%	4.30%	5.10%	5.04%
Dreyfus Pfd MM (DR194)	\$ -	\$ -	\$ 32,637	0.0%	0.00%	5.15%	5.17%
Dreyfus Trsy Agy (DR521)	\$ 93	\$ 0	\$ 27,837	0.0%	4.31%	5.08%	5.04%
JP Morgan USTrsy (J3918)	\$ 92	\$ 0	\$ 27,621	0.0%	4.61%	5.04%	5.07%
JP Morgan 100 USTrsy (J3163)	\$ 35,207,044	\$ 37,054,555	\$ -	70.3%	4.61%	4.87%	5.00%
Total Pooled Cash	\$ 41,223,844	\$ 42,915,707	\$ 4,078,683				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 436,249	\$ 420,128	\$ 571,836	0.9%	4.78%	4.88%	5.26%
Reserve Funds	\$ 7,444,661	\$ 7,427,534	\$ 10,493,777	14.9%	0.00% - 0.25%	0.00% - 0.25%	0.00% - 1.92%
Project Funds	\$ 948,173	\$ 954,463	\$ 2,156,441	1.9%	4.74%	4.48%	0.00%
Total Trust Monies	\$ 8,829,083	\$ 8,802,125	\$ 13,222,054				
GRAND TOTAL	\$ 50,052,927	\$ 51,717,832	\$ 17,300,737				

Notes:

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

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

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 1
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	900	147,342	(146,442)
Intergovernmental revenues	0	0	0
Investment income	922	0	922
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues:	<u><u>1,823</u></u>	<u><u>147,342</u></u>	<u><u>(145,519)</u></u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	752	752
CHEMICAL WEED CONTROL	1,343	16,113	14,770
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	35,000	35,000
MOWING & LANDSCAPE MAINTENANCE	2,349	29,676	27,327
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMTRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	<u>9</u>	<u>634</u>	<u>625</u>
Total Physical Environment	<u><u>3,701</u></u>	<u><u>100,175</u></u>	<u><u>96,474</u></u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	<u>170</u>	<u>2,915</u>	<u>2,745</u>
Total Capital outlay	<u><u>170</u></u>	<u><u>2,915</u></u>	<u><u>2,745</u></u>
Total Expenditures:	<u><u>3,871</u></u>	<u><u>103,090</u></u>	<u><u>99,219</u></u>
Excess (deficiency) of revenues over expenditures	<u><u>(2,048)</u></u>	<u><u>44,252</u></u>	<u><u>(46,300)</u></u>
Other financing sources (uses):			
Transfers out	<u>(2,627)</u>	<u>(75,982)</u>	<u>73,355</u>
Total Other financing sources (uses):	<u><u>(2,627)</u></u>	<u><u>(75,982)</u></u>	<u><u>73,355</u></u>
Net change in fund balance	<u><u>(4,676)</u></u>	<u><u>(31,730)</u></u>	<u><u>27,054</u></u>
Fund balances, beginning of year	<u><u>237,162</u></u>	<u><u>0</u></u>	<u><u>237,162</u></u>
Total Fund balances, beginning of year	<u><u>237,162</u></u>	<u><u>0</u></u>	<u><u>237,162</u></u>
Fund balance, end of period	<u><u>232,486</u></u>	<u><u>(31,730)</u></u>	<u><u>264,216</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	20,460	413,425	(392,965)
Intergovernmental revenues	0	0	0
Investment income	2,388	0	2,388
Miscellaneous	500	0	500
Total Revenues:	23,348	413,425	(390,077)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
ENVIRONMENTAL LIASON	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	1,832	1,832
CHEMICAL WEED CONTROL	2,908	19,891	16,983
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	5,000	5,000
MOWING & LANDSCAPE MAINTENANCE	1,492	18,845	17,353
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	44,425	44,425
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	19,500	19,500
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	0	7,250	7,250
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	15,000	15,000
Other	1,709	35,358	33,649
Total Physical Environment	6,109	180,101	173,992
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	34,500	34,500
Other	717	12,276	11,559
Total Capital outlay	717	46,776	46,059
Total Expenditures:	6,825	226,877	220,052
Excess (deficiency) of revenues over expenditures	16,522	186,548	(170,026)
Other financing sources (uses):			
Transfers out	(6,721)	(203,328)	196,607
Total Other financing sources (uses):	(6,721)	(203,328)	196,607
Net change in fund balance	9,801	(16,780)	26,581
Fund balances, beginning of year	613,972	0	613,972

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 2
 From 10/1/2024 Through 9/30/2025
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	613,972	0	613,972
Fund balance, end of period	623,773	(16,780)	640,553

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2A
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	5,766	168,260	(162,494)
Intergovernmental revenues	0	0	0
Investment income	1,682	0	1,682
Miscellaneous	0	0	0
Total Revenues:	7,449	168,260	(160,811)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	200	200
AUDITORS SERVICES	0	1,452	1,452
TRASH DISPOSAL	0	5,000	5,000
MOWING & LANDSCAPE MAINTENANCE	488	6,170	5,682
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	0	50,000	50,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	3,000	3,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	18,000	18,000
Other	201	5,188	4,987
Total Physical Environment	690	100,010	99,320
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	690	100,010	99,320
Excess (deficiency) of revenues over expenditures	6,759	68,250	(61,491)
Other financing sources (uses):			
Transfers out	(7,029)	(68,250)	61,221
Total Other financing sources (uses):	(7,029)	(68,250)	61,221
Net change in fund balance	(270)	0	(270)
Fund balances, beginning of year	434,527	0	434,527
Total Fund balances, beginning of year	434,527	0	434,527

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 2A
 From 10/1/2024 Through 9/30/2025
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	434,258	0	434,258

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2C
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	8,999	449,381	(440,382)
Intergovernmental revenues	0	0	0
Investment income	3,967	0	3,967
Miscellaneous	0	0	0
Total Revenues:	12,966	449,381	(436,415)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	400	400
AUDITORS SERVICES	0	1,456	1,456
CHEMICAL WEED CONTROL	143	1,716	1,573
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	667	8,420	7,753
PRESERVE/EXOTIC MAINT	0	169,490	169,490
REPAIR & MAINT-AERATORS	0	48,875	48,875
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	10,000	10,000
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	30,000	30,000
R&M- Aerator refurbishments	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
R&M- PRESERVE STRUCTURE/INLETS	0	5,000	5,000
Other	90	7,385	7,295
Total Physical Environment	900	307,742	306,842
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	24,500	24,500
Other	0	0	0
Total Capital outlay	0	24,500	24,500
Total Expenditures:	900	332,242	331,342
Excess (deficiency) of revenues over expenditures	12,066	117,139	(105,073)
Other financing sources (uses):			
Transfers out	(11,536)	(117,139)	105,603
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(11,536)	(117,139)	105,603
Net change in fund balance	530	0	530
Fund balances, beginning of year	659,873	0	659,873

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 2C
 From 10/1/2024 Through 9/30/2025
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	659,873	0	659,873
Fund balance, end of period	660,403	0	660,403

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	10,398	441,913	(431,515)
Intergovernmental revenues	0	0	0
Investment income	1,948	0	1,948
Miscellaneous	250	0	250
Total Revenues:	<u>12,596</u>	<u>441,913</u>	<u>(429,317)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	26,000	26,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	1,293	1,293
CHEMICAL WEED CONTROL	2,751	34,569	31,818
MOWING SERVICES	0	0	0
SECURITY SERVICES	70	0	(70)
TRASH DISPOSAL	0	50,000	50,000
MOWING & LANDSCAPE MAINTENANCE	3,796	48,472	44,676
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	0	21,160	21,160
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	23,840	158,960	135,120
REPAIR & MAINT - GENERAL	0	6,000	6,000
REPAIR & MAINT-TELEMETRY	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	2,000	2,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	3,000	3,000
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	8,000	8,000
Other	186	17,608	17,422
Total Physical Environment	<u>30,643</u>	<u>389,562</u>	<u>358,919</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	14,500	14,500
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	24,500	24,500
Other	215	3,680	3,465
Total Capital outlay	<u>215</u>	<u>42,680</u>	<u>42,465</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>30,858</u>	<u>432,242</u>	<u>401,384</u>
Excess (deficiency) of revenues over expenditures	<u>(18,261)</u>	<u>9,671</u>	<u>(27,932)</u>
Other financing sources (uses):			
Transfers out	(7,190)	(131,978)	124,788

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Capital contributions from landowners	2,051	12,307	(10,256)
Total Other financing sources (uses):	(5,138)	(119,671)	114,533
Net change in fund balance	(23,400)	(110,000)	86,600
Fund balances, beginning of year	500,859	0	500,859
Total Fund balances, beginning of year	500,859	0	500,859
Fund balance, end of period	477,460	(110,000)	587,460

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3A
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	7,164	312,897	(305,733)
Intergovernmental revenues	0	0	0
Investment income	2,128	0	2,128
Miscellaneous	500	0	500
Total Revenues:	<u>9,792</u>	<u>312,897</u>	<u>(303,105)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,500	1,500
FINANCIAL CONS./ADVISOR	0	200	200
IT Services	0	0	0
AUDITORS SERVICES	0	1,321	1,321
CHEMICAL WEED CONTROL	791	9,945	9,154
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	53,675	53,675
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-ROADS	0	23,000	23,000
REPAIR & MAINT-CULVERTS	0	160,000	160,000
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	30,000	30,000
R&M- Aerator refurbishments	0	14,500	14,500
REPAIR & MAINT- STREET SWEEP	1,626	20,246	18,620
Other	<u>73</u>	<u>40,762</u>	<u>40,689</u>
Total Physical Environment	<u>2,491</u>	<u>360,649</u>	<u>358,158</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	24,500	24,500
Total Capital outlay	<u>0</u>	<u>24,500</u>	<u>24,500</u>
Total Expenditures:	<u>2,491</u>	<u>385,149</u>	<u>382,658</u>
Excess (deficiency) of revenues over expenditures	<u>7,301</u>	<u>(72,252)</u>	<u>79,553</u>
Other financing sources (uses):			
Transfers out	(5,799)	(73,748)	67,949
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(5,799)</u>	<u>(73,748)</u>	<u>67,949</u>
Net change in fund balance	1,501	(146,000)	147,501
Fund balances, beginning of year	<u>546,324</u>	<u>0</u>	<u>546,324</u>
Total Fund balances, beginning of year	<u>546,324</u>	<u>0</u>	<u>546,324</u>
Fund balance, end of period	<u>547,825</u>	<u>(146,000)</u>	<u>693,825</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 4
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	33,584	598,137	(564,553)
Intergovernmental revenues	0	0	0
Investment income	3,768	0	3,768
Miscellaneous	0	0	0
Total Revenues:	37,352	598,137	(560,785)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	2,158	2,158
CHEMICAL WEED CONTROL	1,666	20,935	19,269
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	15,000	15,000
MOWING & LANDSCAPE MAINTENANCE	1,649	20,832	19,183
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	111,090	111,090
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	4,000	4,000
REPAIR & MAINT-TELEMETRY	0	15,000	15,000
REPAIR & MAINT-CULVERTS	0	300,000	300,000
REPAIR & MAINT - GATE/FENCE	0	500	500
R&M- Aerator refurbishments	0	14,500	14,500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	10,000	10,000
Other	4,809	71,831	67,022
Total Physical Environment	8,124	601,346	593,222
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	73,500	73,500
Other	688	11,787	11,099
Total Capital outlay	688	85,287	84,599
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	8,813	686,633	677,820
Excess (deficiency) of revenues over expenditures	28,539	(88,496)	117,035
Other financing sources (uses):			
Transfers out	(7,288)	(211,504)	204,216
Total Other financing sources (uses):	(7,288)	(211,504)	204,216
Net change in fund balance	21,251	(300,000)	321,251
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 4
 From 10/1/2024 Through 9/30/2025
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	967,347	0	967,347
Total Fund balances, beginning of year	967,347	0	967,347
Fund balance, end of period	988,598	(300,000)	1,288,598

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	21,406	519,047	(497,641)
Intergovernmental revenues	0	0	0
Investment income	920	0	920
Miscellaneous	0	0	0
Total Revenues:	<u>22,326</u>	<u>519,047</u>	<u>(496,721)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	4,492	4,492
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	0	855	855
CHEMICAL WEED CONTROL	907	10,889	9,982
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	1,192	15,055	13,863
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	500	500
Other	183	5,122	4,939
Total Physical Environment	<u>2,282</u>	<u>52,913</u>	<u>50,631</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	638	10,928	10,290
Total Capital outlay	<u>638</u>	<u>10,928</u>	<u>10,290</u>
Principal	0	232,462	232,462
Interest	0	72,406	72,406
Total Expenditures:	<u>2,920</u>	<u>368,709</u>	<u>365,789</u>
Excess (deficiency) of revenues over expenditures	<u>19,406</u>	<u>150,338</u>	<u>(130,932)</u>
Other financing sources (uses):			
Transfers out	(4,887)	(150,338)	145,451
Total Other financing sources (uses):	<u>(4,887)</u>	<u>(150,338)</u>	<u>145,451</u>
Net change in fund balance	14,518	0	14,518
Fund balances, beginning of year	<u>238,746</u>	<u>0</u>	<u>238,746</u>
Total Fund balances, beginning of year	<u>238,746</u>	<u>0</u>	<u>238,746</u>
Fund balance, end of period	<u>253,264</u>	<u>0</u>	<u>253,264</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5A
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	10,444	1,008,189	(997,745)
Intergovernmental revenues	0	0	0
Investment income	3,645	0	3,645
Miscellaneous	0	0	0
Total Revenues:	14,089	1,008,189	(994,100)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	2,000	2,000
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	1,296	1,296
MARSH MAINT-LITTORAL ZONE	0	22,693	22,693
CHEMICAL WEED CONTROL	0	39,376	39,376
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	62,000	62,000
REPAIR & MAINT-CULVERTS	0	375,000	375,000
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	250,000	250,000
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	290	27,009	26,719
Total Physical Environment	290	802,874	802,584
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Principal	0	238,768	238,768
Interest	0	149,974	149,974
Total Expenditures:	290	1,191,616	1,191,326
Excess (deficiency) of revenues over expenditures	13,799	(183,427)	197,226
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(13,228)	(166,573)	153,345
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(13,228)	(166,573)	153,345
Net change in fund balance	571	(350,000)	350,571
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 5A
 From 10/1/2024 Through 9/30/2025
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	937,119	0	937,119
Total Fund balances, beginning of year	937,119	0	937,119
Fund balance, end of period	937,690	(350,000)	1,287,690

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5B
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	13,668	189,111	(175,443)
Intergovernmental revenues	0	0	0
Investment income	1,088	0	1,088
Miscellaneous	0	0	0
Total Revenues:	<u>14,756</u>	<u>189,111</u>	<u>(174,355)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	200	200
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	0	731	731
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	454	5,734	5,280
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	25,700	25,700
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT - GATE/FENCE	0	0	0
R&M- GENERATORS	0	15,500	15,500
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	<u>193</u>	<u>12,460</u>	<u>12,267</u>
Total Physical Environment	<u>647</u>	<u>78,325</u>	<u>77,678</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	93,750	93,750
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>0</u>	<u>93,750</u>	<u>93,750</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>647</u>	<u>172,075</u>	<u>171,428</u>
Excess (deficiency) of revenues over expenditures	<u>14,110</u>	<u>17,036</u>	<u>(2,926)</u>
Other financing sources (uses):			
Transfers out	<u>(3,014)</u>	<u>(59,136)</u>	<u>56,122</u>
Total Other financing sources (uses):	<u>(3,014)</u>	<u>(59,136)</u>	<u>56,122</u>
Net change in fund balance	<u>11,096</u>	<u>(42,100)</u>	<u>53,196</u>
Fund balances, beginning of year	<u>279,758</u>	<u>0</u>	<u>279,758</u>
Total Fund balances, beginning of year	<u>279,758</u>	<u>0</u>	<u>279,758</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5B
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	290,854	(42,100)	332,954

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5C
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	4,131	66,339	(62,208)
Investment income	1,165	0	1,165
Miscellaneous	0	0	0
Total Revenues:	5,297	66,339	(61,042)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	531	531
TRASH DISPOSAL	0	3,400	3,400
MOWING & LANDSCAPE MAINTENANCE	100	1,260	1,160
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	3,000	3,000
REPAIR & MAINT - GATE/FENCE	0	2,500	2,500
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	70	1,032	962
Total Physical Environment	170	30,223	30,053
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	30,000	30,000
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	30,000	30,000
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	170	60,223	60,053
Excess (deficiency) of revenues over expenditures	5,127	6,116	(989)
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(1,703)	(25,116)	23,413
Total Other financing sources (uses):	(1,703)	(25,116)	23,413
Net change in fund balance	3,425	(19,000)	22,425
Fund balances, beginning of year	297,998	0	297,998
Total Fund balances, beginning of year	297,998	0	297,998
Fund balance, end of period	301,423	(19,000)	320,423

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5D
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	8,417	196,301	(187,884)
Intergovernmental revenues	0	0	0
Investment income	1,275	0	1,275
Miscellaneous	0	0	0
Total Revenues:	9,692	196,301	(186,609)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
Special Legislative Activities	0	0	0
AUDITORS SERVICES	0	840	840
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	237	2,993	2,756
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	0	25,700	25,700
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT-BLDG	0	3,000	3,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT - GATE/FENCE	0	2,500	2,500
R&M- GENERATORS	0	15,500	15,500
REPAIR & MAINT- WATER CTRL STR	0	1,600	1,600
Other	100	10,101	10,001
Total Physical Environment	337	77,234	76,897
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	0	0	0
Principal	0	29,252	29,252
Interest	0	39,744	39,744
Total Expenditures:	337	146,230	145,893
Excess (deficiency) of revenues over expenditures	9,355	50,071	(40,716)
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(2,867)	(50,071)	47,204
Total Other financing sources (uses):	(2,867)	(50,071)	47,204
Net change in fund balance	6,488	0	6,488
Fund balances, beginning of year	326,958	0	326,958

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5D
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	326,958	0	326,958
Fund balance, end of period	333,446	0	333,446

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 7
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,056	132,912	(131,856)
Intergovernmental revenues	0	0	0
Investment income	1,839	0	1,839
Miscellaneous	0	0	0
Total Revenues:	2,895	132,912	(130,017)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	4,513	4,513
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	675	675
CHEMICAL WEED CONTROL	502	6,020	5,518
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,500	1,500
MOWING & LANDSCAPE MAINTENANCE	1,427	18,021	16,594
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	1,500	1,500
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	39	1,684	1,645
Total Physical Environment	1,968	43,913	41,945
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	13,500	13,500
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	219	3,745	3,526
Total Capital outlay	219	17,245	17,026
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	2,186	61,158	58,972
Excess (deficiency) of revenues over expenditures	709	71,754	(71,045)
Other financing sources (uses):			
Transfers out	(2,386)	(71,754)	69,368
Total Other financing sources (uses):	(2,386)	(71,754)	69,368
Net change in fund balance	(1,677)	0	(1,677)
Fund balances, beginning of year	470,089	0	470,089
Total Fund balances, beginning of year	470,089	0	470,089

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 7
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	468,412	0	468,412

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	7,458	147,582	(140,124)
Intergovernmental revenues	0	0	0
Investment income	1,643	0	1,643
Miscellaneous	0	0	0
Total Revenues:	<u>9,102</u>	<u>147,582</u>	<u>(138,480)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	6,549	6,549
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	705	705
CHEMICAL WEED CONTROL	341	4,087	3,746
MOWING SERVICES	0	0	0
SECURITY SERVICES	70	0	(70)
TRASH DISPOSAL	0	5,000	5,000
MOWING & LANDSCAPE MAINTENANCE	513	6,480	5,967
SUPERVISORS EXPENSES	0	0	0
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMTRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT - IRRIGATION	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	64	1,862	1,798
Total Physical Environment	<u>988</u>	<u>66,683</u>	<u>65,695</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	141	2,415	2,274
Total Capital outlay	<u>141</u>	<u>2,415</u>	<u>2,274</u>
Interest	0	0	0
Total Expenditures:	<u>1,129</u>	<u>69,098</u>	<u>67,969</u>
Excess (deficiency) of revenues over expenditures	<u>7,973</u>	<u>78,484</u>	<u>(70,511)</u>
Other financing sources (uses):			
Transfers out	(2,142)	(87,484)	85,342

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(2,142)</u>	<u>(87,484)</u>	<u>85,342</u>
Net change in fund balance	5,831	(9,000)	14,831
Fund balances, beginning of year	<u>421,951</u>	<u>0</u>	<u>421,951</u>
Total Fund balances, beginning of year	<u>421,951</u>	<u>0</u>	<u>421,951</u>
Fund balance, end of period	<u>427,782</u>	<u>(9,000)</u>	<u>436,782</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	39,041	1,311,345	(1,272,304)
Intergovernmental revenues	0	0	0
Investment income	6,035	0	6,035
Miscellaneous	0	0	0
Total Revenues:	45,076	1,311,345	(1,266,269)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	35,000	35,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,500	1,500
WATER QUALITY	0	2,384	2,384
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	6,500	0	(6,500)
AUDITORS SERVICES	0	4,101	4,101
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	0	43,785	43,785
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	1,067	13,477	12,410
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	0	276,860	276,860
UPLAND MAINTENANCE	0	35,896	35,896
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	119,025	119,025
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	4,000	4,000
REPAIR & MAINT-TELEMTRY	0	25,500	25,500
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	50,000	50,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	0	14,500	14,500
R & M PRESERVE STRUCTURES	0	150,000	150,000
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	25,000	25,000
Other	9,549	148,483	138,934
Total Physical Environment	17,116	1,011,511	994,395
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
MACHINERY & EQUIPMENT	0	73,500	73,500
Other	0	0	0
Total Capital outlay	0	73,500	73,500

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Principal	0	0	0
Total Expenditures:	17,116	1,085,011	1,067,895
Excess (deficiency) of revenues over expenditures	<u>27,960</u>	<u>226,334</u>	<u>(198,374)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(19,070)	(252,834)	233,764
Total Other financing sources (uses):	<u>(19,070)</u>	<u>(252,834)</u>	<u>233,764</u>
Net change in fund balance	8,889	(26,500)	35,389
Fund balances, beginning of year	1,555,380	0	1,555,380
Total Fund balances, beginning of year	<u>1,555,380</u>	<u>0</u>	<u>1,555,380</u>
Fund balance, end of period	<u>1,564,269</u>	<u>(26,500)</u>	<u>1,590,769</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	28,719	1,191,191	(1,162,472)
Intergovernmental revenues	0	0	0
Investment income	4,335	0	4,335
Miscellaneous	0	0	0
Total Revenues:	<u>33,055</u>	<u>1,191,191</u>	<u>(1,158,136)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	200	200
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	0	3,199	3,199
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	0	18,705	18,705
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	225	2,846	2,621
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	0	276,860	276,860
UPLAND MAINTENANCE	0	87,746	87,746
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	52,900	52,900
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	8,000	8,000
REPAIR & MAINT-TELEMETRY	0	10,000	10,000
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	0	7,250	7,250
R & M PRESERVE STRUCTURES	46	300,000	299,954
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	8,000	8,000
R&M- PRESERVE STRUCTURE/INLETS	0	10,560	10,560
Other	6,097	88,884	82,787
Total Physical Environment	<u>6,367</u>	<u>959,650</u>	<u>953,283</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	24,500	24,500
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>24,500</u>	<u>24,500</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>6,367</u>	<u>984,150</u>	<u>977,783</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2024 Through 9/30/2025
(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>26,687</u>	<u>207,041</u>	<u>(180,354)</u>
Other financing sources (uses):			
Transfers out	<u>(19,517)</u>	<u>(207,041)</u>	<u>187,524</u>
Total Other financing sources (uses):	<u>(19,517)</u>	<u>(207,041)</u>	<u>187,524</u>
Net change in fund balance	7,171	0	7,171
Fund balances, beginning of year			
	<u>1,121,748</u>	<u>0</u>	<u>1,121,748</u>
Total Fund balances, beginning of year	<u>1,121,748</u>	<u>0</u>	<u>1,121,748</u>
Fund balance, end of period	<u>1,128,919</u>	<u>0</u>	<u>1,128,919</u>

Northern Palm Beach County Improvement District

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

Unit 11

From 10/1/2024 Through 9/30/2025

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	142,657	3,552,008	(3,409,351)
Intergovernmental revenues	0	0	0
Investment income	10,691	0	10,691
Miscellaneous	500	0	500
Total Revenues:	<u>153,849</u>	<u>3,552,008</u>	<u>(3,398,159)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	51,000	51,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	8,000	8,000
WATER QUALITY	0	17,390	17,390
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	0	11,242	11,242
MARSH MAINT-LITTORAL ZONE	0	834,126	834,126
CHEMICAL WEED CONTROL	0	341,895	341,895
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,947	37,226	34,279
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	10,000	10,000
PRESERVE/EXOTIC MAINT	0	112,528	112,528
REPAIR & MAINT-AERATORS	0	261,870	261,870
REPAIR & MAINT-PUMP STATN	0	62,000	62,000
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	3,000	12,000	9,000
REPAIR & MAINT-BLDG	0	6,000	6,000
REPAIR & MAINT - GENERAL	0	15,000	15,000
REPAIR & MAINT-TELEMTRY	0	30,000	30,000
REPAIR & MAINT-ROADS	0	130,000	130,000
REPAIR & MAINT-CULVERTS	0	100,000	100,000
REPAIR & MAINT - GATE/FENCE	0	23,000	23,000
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	0	180,000	180,000
R&M- Aerator refurbishments	0	36,250	36,250
R&M- GENERATORS	0	23,500	23,500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	4,500	4,500
R&M- PRESERVE STRUCTURE/INLETS	0	2,080	2,080
Other	14,660	267,195	252,535
Total Physical Environment	<u>20,608</u>	<u>2,577,802</u>	<u>2,557,194</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	306,358	306,358
ROADS/BRIDGES	0	15,000	15,000
CULVERTS/STRUCTURES	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
MACHINERY & EQUIPMENT	0	66,000	66,000
Other	447	7,661	7,214
Total Capital outlay	447	395,019	394,572
Principal	0	184,064	184,064
Interest	0	11,463	11,463
Total Expenditures:	21,055	3,168,348	3,147,293
Excess (deficiency) of revenues over expenditures	132,794	383,660	(250,866)
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(50,198)	(751,160)	700,962
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(50,198)	(751,160)	700,962
Net change in fund balance	82,596	(367,500)	450,096
Fund balances, beginning of year	2,768,626	0	2,768,626
Total Fund balances, beginning of year	2,768,626	0	2,768,626
Fund balance, end of period	2,851,221	(367,500)	3,218,721

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	3,297	81,827	(78,530)
Intergovernmental revenues	0	0	0
Investment income	846	0	846
Miscellaneous	0	0	0
Total Revenues:	<u>4,143</u>	<u>81,827</u>	<u>(77,684)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	346	346
CHEMICAL WEED CONTROL	17	202	185
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	286	3,618	3,332
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	10,000	10,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	<u>35</u>	<u>810</u>	<u>775</u>
Total Physical Environment	<u>338</u>	<u>22,476</u>	<u>22,138</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	<u>156</u>	<u>2,677</u>	<u>2,521</u>
Total Capital outlay	<u>156</u>	<u>2,677</u>	<u>2,521</u>
Total Expenditures:	<u>494</u>	<u>25,153</u>	<u>24,659</u>
Excess (deficiency) of revenues over expenditures	<u>3,648</u>	<u>56,674</u>	<u>(53,026)</u>
Other financing sources (uses):			
Transfers out	<u>(1,044)</u>	<u>(56,674)</u>	<u>55,630</u>
Total Other financing sources (uses):	<u>(1,044)</u>	<u>(56,674)</u>	<u>55,630</u>
Net change in fund balance	2,604	0	2,604
Fund balances, beginning of year	<u>215,962</u>	<u>0</u>	<u>215,962</u>
Total Fund balances, beginning of year	<u>215,962</u>	<u>0</u>	<u>215,962</u>
Fund balance, end of period	<u>218,566</u>	<u>0</u>	<u>218,566</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

Current Year Actual	Total Budget - Original	Total Budget Variance - Original
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Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12A
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,440	27,938	(26,498)
Intergovernmental revenues	0	0	0
Investment income	526	0	526
Miscellaneous	0	0	0
Total Revenues:	<u>1,966</u>	<u>27,938</u>	<u>(25,972)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	138	138
CHEMICAL WEED CONTROL	105	1,318	1,213
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	8,140	8,140
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-CULVERTS	0	2,000	2,000
REPAIR & MAINT - GATE/FENCE	0	0	0
R&M- Aerator refurbishments	0	0	0
Other	28	3,115	3,087
Total Physical Environment	<u>133</u>	<u>16,711</u>	<u>16,578</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>133</u>	<u>16,711</u>	<u>16,578</u>
Excess (deficiency) of revenues over expenditures	<u>1,833</u>	<u>11,227</u>	<u>(9,394)</u>
Other financing sources (uses):			
Transfers out	(476)	(11,227)	10,751
Total Other financing sources (uses):	<u>(476)</u>	<u>(11,227)</u>	<u>10,751</u>
Net change in fund balance	1,357	0	1,357
Fund balances, beginning of year	134,346	0	134,346
Total Fund balances, beginning of year	<u>134,346</u>	<u>0</u>	<u>134,346</u>
Fund balance, end of period	<u>135,703</u>	<u>0</u>	<u>135,703</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	39,634	1,038,840	(999,206)
Intergovernmental revenues	0	0	0
Investment income	2,867	0	2,867
Miscellaneous	500	0	500
Total Revenues:	<u>43,001</u>	<u>1,038,840</u>	<u>(995,839)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	5,000	5,000
WATER QUALITY	0	5,480	5,480
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	0	3,898	3,898
CHEMICAL WEED CONTROL	3,568	44,837	41,269
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	12,400	12,400
MOWING & LANDSCAPE MAINTENANCE	1,367	17,272	15,905
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	194,110	194,110
REPAIR & MAINT-PUMP STATN	0	25,700	25,700
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	0	1,500	1,500
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMTRY	3,312	17,500	14,188
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	0	29,000	29,000
R&M- GENERATORS	0	15,500	15,500
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	15,790	205,510	189,720
Total Physical Environment	<u>24,038</u>	<u>593,207</u>	<u>569,169</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	49,000	49,000
Other	89	1,532	1,443
Total Capital outlay	<u>89</u>	<u>50,532</u>	<u>50,443</u>
Principal	0	131,602	131,602
Interest	0	50,660	50,660
Total Expenditures:	<u>24,127</u>	<u>826,001</u>	<u>801,874</u>
Excess (deficiency) of revenues over expenditures	<u>18,874</u>	<u>212,839</u>	<u>(193,965)</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers out	(14,518)	(212,839)	198,321
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(14,518)</u>	<u>(212,839)</u>	<u>198,321</u>
Net change in fund balance	4,356	0	4,356
Fund balances, beginning of year	<u>742,923</u>	<u>0</u>	<u>742,923</u>
Total Fund balances, beginning of year	<u>742,923</u>	<u>0</u>	<u>742,923</u>
Fund balance, end of period	<u><u>747,279</u></u>	<u><u>0</u></u>	<u><u>747,279</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	82,719	1,058,904	(976,185)
Intergovernmental revenues	0	0	0
Investment income	5,176	0	5,176
Miscellaneous	0	0	0
Total Revenues:	87,895	1,058,904	(971,009)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	20,000	20,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,200	1,200
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	0	3,532	3,532
CHEMICAL WEED CONTROL	6,854	86,119	79,265
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	30,000	30,000
MOWING & LANDSCAPE MAINTENANCE	1,237	15,622	14,385
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	204,440	204,440
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	65,000	65,000
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	15,000	15,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	29,000	29,000
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	11,000	11,000
Other	15,498	237,373	221,875
Total Physical Environment	23,589	759,786	736,197
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	200,000	200,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	98,000	98,000
Other	356	6,095	5,739
Total Capital outlay	356	304,095	303,739
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	23,944	1,063,881	1,039,937
Excess (deficiency) of revenues over expenditures	63,951	(4,977)	68,928

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(9,086)	(195,023)	185,937
Total Other financing sources (uses):	(9,086)	(195,023)	185,937
Net change in fund balance	54,865	(200,000)	254,865
Fund balances, beginning of year			
	<u>1,284,688</u>	<u>0</u>	<u>1,284,688</u>
Total Fund balances, beginning of year	<u>1,284,688</u>	<u>0</u>	<u>1,284,688</u>
Fund balance, end of period	<u><u>1,339,553</u></u>	<u><u>(200,000)</u></u>	<u><u>1,539,553</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	5,864	1,572,293	(1,566,429)
Intergovernmental revenues	0	0	0
Investment income	8,508	0	8,508
Miscellaneous	3,178	0	3,178
Total Revenues:	17,550	1,572,293	(1,554,743)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	70,000	70,000
ENGINEERING-PERMITS	0	0	0
ENVIRONMENTAL LIASON	0	25,031	25,031
LEGAL SERVICES	0	10,000	10,000
WATER QUALITY	0	5,698	5,698
FINANCIAL CONS./ADVISOR	0	200	200
AUDITORS SERVICES	0	4,550	4,550
MARSH MAINT-LITTORAL ZONE	0	6,577	6,577
CHEMICAL WEED CONTROL	0	43,769	43,769
MOWING SERVICES	0	0	0
SECURITY SERVICES	79,964	479,784	399,820
TRASH DISPOSAL	0	5,000	5,000
MOWING & LANDSCAPE MAINTENANCE	3,930	49,643	45,713
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	27,007	27,007
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	20,000	20,000
REPAIR & MAINT - GENERAL	0	7,500	7,500
REPAIR & MAINT-TELEMTRY	0	1,000	1,000
REPAIR & MAINT-ROADS	0	340,000	340,000
REPAIR & MAINT-CULVERTS	8,855	30,000	21,145
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	160,000	160,000
REPAIR & MAINT- STREET SWEEP	570	7,200	6,630
REPAIR & MAINT- WATER CTRL STR	0	5,000	5,000
Other	93	26,854	26,761
Total Physical Environment	93,412	1,325,313	1,231,901
Capital outlay			
ROADS/BRIDGES	0	845,000	845,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	71	1,223	1,152
Total Capital outlay	71	846,223	846,152
Principal	0	0	0
Total Expenditures:	93,484	2,171,536	2,078,052
Excess (deficiency) of revenues over expenditures	(75,934)	(599,243)	523,309

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2024 Through 9/30/2025
(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	(24,756)	(253,757)	229,001
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(24,756)</u>	<u>(253,757)</u>	<u>229,001</u>
Net change in fund balance	(100,690)	(853,000)	752,310
Fund balances, beginning of year			
	<u>2,263,110</u>	<u>0</u>	<u>2,263,110</u>
Total Fund balances, beginning of year	<u>2,263,110</u>	<u>0</u>	<u>2,263,110</u>
Fund balance, end of period	<u><u>2,162,420</u></u>	<u><u>(853,000)</u></u>	<u><u>3,015,420</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	94,412	2,336,138	(2,241,726)
Intergovernmental revenues	11,107	299,331	(288,224)
Investment income	10,797	0	10,797
Miscellaneous	1,250	0	1,250
Total Revenues:	<u>117,566</u>	<u>2,635,469</u>	<u>(2,517,903)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	16,000	16,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	12,000	12,000
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	0	400,341	400,341
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	0	7,880	7,880
MARSH MAINT-LITTORAL ZONE	0	574,402	574,402
CHEMICAL WEED CONTROL	0	198,849	198,849
TRASH DISPOSAL	297	0	(297)
MOWING & LANDSCAPE MAINTENANCE	1,438	18,168	16,730
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	25,000	25,000
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	0	208,475	208,475
REPAIR & MAINT-PUMP STATN	0	202,000	202,000
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT - GENERAL	0	15,000	15,000
REPAIR & MAINT-TELEMETRY	0	29,500	29,500
REPAIR & MAINT-ROADS	0	95,000	95,000
REPAIR & MAINT-CULVERTS	0	40,000	40,000
REPAIR & MAINT - GATE/FENCE	0	3,500	3,500
Repairs & Maint - Catch Basins	0	50,000	50,000
R&M- Aerator refurbishments	0	36,250	36,250
R&M- GENERATORS	0	23,500	23,500
REPAIR & MAINT- STREET SWEEP	2,466	31,150	28,684
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	1,294	280,643	279,349
Total Physical Environment	<u>5,495</u>	<u>2,282,658</u>	<u>2,277,163</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	379,000	379,000
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	250,500	250,500
Other	182	3,124	2,942
Total Capital outlay	<u>182</u>	<u>632,624</u>	<u>632,442</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Principal	0	47,754	47,754
Interest	0	29,995	29,995
Total Expenditures:	<u>5,678</u>	<u>2,993,031</u>	<u>2,987,353</u>
Excess (deficiency) of revenues over expenditures	<u>111,888</u>	<u>(357,562)</u>	<u>469,450</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(35,451)	(395,610)	360,159
Capital contributions from landowners	2,905	25,522	(22,617)
Repayment to landowners	0	0	0
Total Other financing sources (uses):	<u>(32,547)</u>	<u>(370,088)</u>	<u>337,541</u>
Net change in fund balance	79,341	(727,650)	806,991
Fund balances, beginning of year	<u>2,776,938</u>	<u>0</u>	<u>2,776,938</u>
Total Fund balances, beginning of year	<u>2,776,938</u>	<u>0</u>	<u>2,776,938</u>
Fund balance, end of period	<u>2,856,279</u>	<u>(727,650)</u>	<u>3,583,929</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	5,520	605,110	(599,590)
Intergovernmental revenues	0	0	0
Investment income	2,784	0	2,784
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues:	<u>8,305</u>	<u>605,110</u>	<u>(596,805)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	14,762	14,762
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	2,020	2,020
MARSH MAINT-LITTORAL ZONE	0	27,465	27,465
CHEMICAL WEED CONTROL	0	31,480	31,480
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,500	1,500
MOWING & LANDSCAPE MAINTENANCE	469	5,918	5,449
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	25,000	25,000
PRESERVE/EXOTIC MAINT	0	21,327	21,327
REPAIR & MAINT-AERATORS	0	107,905	107,905
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	7,000	7,000
REPAIR & MAINT-TELEMTRY	0	20,500	20,500
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	<u>9,373</u>	<u>122,938</u>	<u>113,565</u>
Total Physical Environment	9,841	418,815	408,974
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	98,000	98,000
Other	<u>111</u>	<u>1,907</u>	<u>1,796</u>
Total Capital outlay	111	99,907	99,796
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>9,953</u>	<u>518,722</u>	<u>508,769</u>
Excess (deficiency) of revenues over expenditures	<u>(1,648)</u>	<u>86,388</u>	<u>(88,036)</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(9,950)</u>	<u>(120,388)</u>	<u>110,438</u>
Total Other financing sources (uses):	<u>(9,950)</u>	<u>(120,388)</u>	<u>110,438</u>
Net change in fund balance	(11,598)	(34,000)	22,402
Fund balances, beginning of year	723,083	0	723,083
Total Fund balances, beginning of year	<u>723,083</u>	<u>0</u>	<u>723,083</u>
Fund balance, end of period	<u><u>711,485</u></u>	<u><u>(34,000)</u></u>	<u><u>745,485</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19A
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	476	43,323	(42,847)
Investment income	2,028	0	2,028
Miscellaneous	0	0	0
Total Revenues:	<u>2,504</u>	<u>43,323</u>	<u>(40,819)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	88	88
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	0	0
Other	5	429	424
Total Physical Environment	<u>5</u>	<u>12,017</u>	<u>12,012</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	15,000	15,000
Total Capital outlay	<u>0</u>	<u>15,000</u>	<u>15,000</u>
Total Expenditures:	<u>5</u>	<u>27,017</u>	<u>27,012</u>
Excess (deficiency) of revenues over expenditures	<u>2,499</u>	<u>16,306</u>	<u>(13,807)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(871)	(16,306)	15,435
Total Other financing sources (uses):	<u>(871)</u>	<u>(16,306)</u>	<u>15,435</u>
Net change in fund balance	1,628	0	1,628
Fund balances, beginning of year	<u>516,541</u>	<u>0</u>	<u>516,541</u>
Total Fund balances, beginning of year	<u>516,541</u>	<u>0</u>	<u>516,541</u>
Fund balance, end of period	<u>518,169</u>	<u>0</u>	<u>518,169</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 20
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	9,276	117,833	(108,557)
Intergovernmental revenues	0	0	0
Investment income	1,612	0	1,612
Miscellaneous	1,250	0	1,250
Total Revenues:	12,138	117,833	(105,695)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	15,000	15,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
SPECIAL SERVICES	0	0	0
WATER QUALITY	0	1,577	1,577
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	0	562	562
CHEMICAL WEED CONTROL	631	7,928	7,297
TRASH DISPOSAL	0	1,500	1,500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,500	10,000	7,500
REPAIR & MAINT - GENERAL	0	22,000	22,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	5,000	5,000
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	52	1,129	1,077
Total Physical Environment	3,183	70,196	67,013
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	(26,600)	0	26,600
CULVERTS/STRUCTURES	0	0	0
Other	30	516	486
Total Capital outlay	(26,570)	516	27,086
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	(23,387)	70,712	94,099
Excess (deficiency) of revenues over expenditures	35,525	47,121	(11,596)
Other financing sources (uses):			
Transfers out	(5,977)	(51,190)	45,213
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):	(5,977)	(51,190)	45,213
Net change in fund balance	29,548	(4,069)	33,617
Fund balances, beginning of year	388,556	0	388,556

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 20
 From 10/1/2024 Through 9/30/2025
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	388,556	0	388,556
Fund balance, end of period	418,103	(4,069)	422,172

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	26,611	877,664	(851,053)
Intergovernmental revenues	0	0	0
Investment income	2,211	0	2,211
Miscellaneous	0	0	0
Total Revenues:	28,822	877,664	(848,842)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	800	800
WATER QUALITY	0	8,953	8,953
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	0	2,647	2,647
MARSH MAINT-LITTORAL ZONE	0	136,203	136,203
CHEMICAL WEED CONTROL	0	52,975	52,975
MOWING & LANDSCAPE MAINTENANCE	27	343	316
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	25,000	25,000
PRESERVE/EXOTIC MAINT	0	216,053	216,053
REPAIR & MAINT-AERATORS	0	56,200	56,200
REPAIR & MAINT-PUMP STATN	0	16,300	16,300
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	0	17,500	17,500
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	10,000	10,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- GENERATORS	0	15,500	15,500
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
R&M- PRESERVE STRUCTURE/INLETS	0	2,080	2,080
Other	2,125	34,199	32,074
Total Physical Environment	2,152	610,253	608,101
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	93,750	93,750
Other	24	406	382
Total Capital outlay	24	94,156	94,132
Principal	0	23,877	23,877
Interest	0	14,997	14,997
Total Expenditures:	2,176	743,283	741,107

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Excess (deficiency) of revenues over expenditures	26,646	134,381	(107,735)
Other financing sources (uses):			
Transfers out	(20,672)	(234,081)	213,409
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(20,672)	(234,081)	213,409
Net change in fund balance	5,974	(99,700)	105,674
Fund balances, beginning of year			
	567,155	0	567,155
Total Fund balances, beginning of year	567,155	0	567,155
Fund balance, end of period	573,129	(99,700)	672,829

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	24,248	353,070	(328,822)
Intergovernmental revenues	0	0	0
Investment income	1,414	0	1,414
Miscellaneous	0	0	0
Total Revenues:	<u>25,662</u>	<u>353,070</u>	<u>(327,408)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	1,568	1,568
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	1,258	1,258
MARSH MAINT-LITTORAL ZONE	0	37,909	37,909
CHEMICAL WEED CONTROL	0	40,063	40,063
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	55	700	645
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	0	133,135	133,135
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	4,000	4,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	100,000	100,000
REPAIR & MAINT - GATE/FENCE	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
R&M- PRESERVE STRUCTURE/INLETS	0	2,912	2,912
Other	148	3,775	3,627
Total Physical Environment	<u>204</u>	<u>339,320</u>	<u>339,116</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	305	951	646
Total Capital outlay	<u>305</u>	<u>951</u>	<u>646</u>
Total Expenditures:	<u>509</u>	<u>340,271</u>	<u>339,762</u>
Excess (deficiency) of revenues over expenditures	<u>25,153</u>	<u>12,799</u>	<u>12,354</u>
Other financing sources (uses):			
Transfers out	(6,823)	(93,499)	86,676

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2024 Through 9/30/2025
(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>(6,823)</u>	<u>(93,499)</u>	<u>86,676</u>
Net change in fund balance	18,331	(80,700)	99,031
Fund balances, beginning of year	<u>362,907</u>	<u>0</u>	<u>362,907</u>
Total Fund balances, beginning of year	<u>362,907</u>	<u>0</u>	<u>362,907</u>
Fund balance, end of period	<u>381,237</u>	<u>(80,700)</u>	<u>461,937</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	15,137	367,571	(352,434)
Intergovernmental revenues	0	0	0
Investment income	3,477	0	3,477
Miscellaneous	0	0	0
Total Revenues:	<u>18,614</u>	<u>367,571</u>	<u>(348,957)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	800	800
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	0	1,461	1,461
MARSH MAINT-LITTORAL ZONE	0	50,630	50,630
CHEMICAL WEED CONTROL	510	40,435	39,925
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,123	26,817	24,694
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	24,882	24,882
REPAIR & MAINT-AERATORS	0	8,140	8,140
REPAIR & MAINT-PUMP STATN	0	25,700	25,700
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	35,000	35,000
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT-WELLS	0	2,500	2,500
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	7,500	7,500
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	40,000	40,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	0	0
R&M- GENERATORS	0	15,500	15,500
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	151	17,282	17,131
Total Physical Environment	<u>2,785</u>	<u>314,147</u>	<u>311,362</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	108,750	108,750
Other	34	586	552
Total Capital outlay	<u>34</u>	<u>109,336</u>	<u>109,302</u>
Principal	0	0	0
Total Expenditures:	<u>2,819</u>	<u>423,483</u>	<u>420,664</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Excess (deficiency) of revenues over expenditures	15,795	(55,912)	71,707
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(8,290)	(120,538)	112,248
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(8,290)	(120,538)	112,248
Net change in fund balance	7,505	(176,450)	183,955
Fund balances, beginning of year			
	880,333	0	880,333
Total Fund balances, beginning of year	880,333	0	880,333
Fund balance, end of period	887,839	(176,450)	1,064,289

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 27B
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	3,683	183,910	(180,227)
Investment income	1,552	0	1,552
Miscellaneous	0	0	0
Total Revenues:	5,234	183,910	(178,676)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	200	200
AUDITORS SERVICES	0	1,533	1,533
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	7,738	7,738
CHEMICAL WEED CONTROL	0	5,729	5,729
TRASH DISPOSAL	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	97,344	97,344
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	10,000	10,000
R & M PRESERVE STRUCTURES	0	15,000	15,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	37	3,071	3,034
Total Physical Environment	37	149,115	149,078
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	42	727	685
Total Capital outlay	42	727	685
Total Expenditures:	79	149,842	149,763
Excess (deficiency) of revenues over expenditures	5,155	34,068	(28,913)
Other financing sources (uses):			
Transfers out	(4,771)	(59,318)	54,547
Total Other financing sources (uses):	(4,771)	(59,318)	54,547
Net change in fund balance	384	(25,250)	25,634
Fund balances, beginning of year	398,798	0	398,798
Total Fund balances, beginning of year	398,798	0	398,798
Fund balance, end of period	399,182	(25,250)	424,432

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 29
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	5,199	99,582	(94,383)
Intergovernmental revenues	0	0	0
Investment income	404	0	404
Miscellaneous	0	0	0
Total Revenues:	<u>5,603</u>	<u>99,582</u>	<u>(93,979)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
WATER QUALITY	0	1,568	1,568
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	0	295	295
MARSH MAINT-LITTORAL ZONE	0	6,577	6,577
CHEMICAL WEED CONTROL	0	11,590	11,590
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	33,995	33,995
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	20,000	20,000
Other	52	987	935
Total Physical Environment	<u>52</u>	<u>76,512</u>	<u>76,460</u>
Capital outlay	10	177	167
Principal	0	7,959	7,959
Interest	0	4,999	4,999
Total Expenditures:	<u>62</u>	<u>89,647</u>	<u>89,585</u>
Excess (deficiency) of revenues over expenditures	<u>5,541</u>	<u>9,935</u>	<u>(4,394)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(1,868)	(29,935)	28,067
Total Other financing sources (uses):	<u>(1,868)</u>	<u>(29,935)</u>	<u>28,067</u>
Net change in fund balance	3,673	(20,000)	23,673
Fund balances, beginning of year	<u>103,404</u>	<u>0</u>	<u>103,404</u>
Total Fund balances, beginning of year	<u>103,404</u>	<u>0</u>	<u>103,404</u>
Fund balance, end of period	<u>107,078</u>	<u>(20,000)</u>	<u>127,078</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	50,612	1,255,423	(1,204,811)
Intergovernmental revenues	135,101	0	135,101
Investment income	5,679	0	5,679
Miscellaneous	0	0	0
Total Revenues:	<u>191,392</u>	<u>1,255,423</u>	<u>(1,064,031)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	4,000	4,000
WATER QUALITY	0	5,140	5,140
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	4,183	4,183
MOWING & LANDSCAPE MAINTENANCE	89	1,120	1,031
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	0	343,150	343,150
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	18,700	20,000	1,300
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	10,000	10,000
REPAIR & MAINT-ROADS	0	25,000	25,000
REPAIR & MAINT-CULVERTS	0	100,000	100,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	100,000	100,000
R&M- Aerator refurbishments	0	36,250	36,250
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	26,311	357,225	330,914
Total Physical Environment	<u>45,100</u>	<u>1,031,568</u>	<u>986,468</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	147,000	147,000
Other	67	1,144	1,077
Total Capital outlay	<u>67</u>	<u>148,144</u>	<u>148,077</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>45,167</u>	<u>1,179,712</u>	<u>1,134,545</u>
Excess (deficiency) of revenues over expenditures	<u>146,225</u>	<u>75,711</u>	<u>70,514</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2024 Through 9/30/2025
(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	(21,252)	(275,711)	254,459
Repayment to landowners	0	0	0
Total Other financing sources (uses):	<u>(21,252)</u>	<u>(275,711)</u>	<u>254,459</u>
Net change in fund balance	124,973	(200,000)	324,973
Fund balances, beginning of year	1,132,892	0	1,132,892
Total Fund balances, beginning of year	<u>1,132,892</u>	<u>0</u>	<u>1,132,892</u>
Fund balance, end of period	<u><u>1,257,865</u></u>	<u><u>(200,000)</u></u>	<u><u>1,457,865</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	199	23,286	(23,087)
Intergovernmental revenues	0	0	0
Investment income	158	0	158
Miscellaneous	0	0	0
Total Revenues:	357	23,286	(22,929)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	87	87
CHEMICAL WEED CONTROL	156	1,875	1,719
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	0	2,500	2,500
JANITORIAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	187	2,358	2,171
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-OFF EQMT	0	0	0
REPAIR & MAINT - GENERAL	0	2,500	2,500
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
Other	2	231	229
Total Physical Environment	345	16,551	16,206
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	4	75	71
Total Capital outlay	4	75	71
Total Expenditures:	349	16,626	16,277
Excess (deficiency) of revenues over expenditures	7	6,660	(6,653)
Other financing sources (uses):			
Transfers out	(763)	(7,160)	6,397
Total Other financing sources (uses):	(763)	(7,160)	6,397
Net change in fund balance	(755)	(500)	(255)
Fund balances, beginning of year	40,839	0	40,839
Total Fund balances, beginning of year	40,839	0	40,839
Fund balance, end of period	40,084	(500)	40,584

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32A
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	85	5,125	(5,040)
Investment income	157	0	157
Total Investment income	157	0	157
Total Revenues:	242	5,125	(4,883)
Expenditures:			
Physical Environment			
WATER QUALITY	0	1,568	1,568
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	44	44
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
MOWING & LANDSCAPE MAINTENANCE	187	2,359	2,172
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	1	50	49
Total Physical Environment	188	5,521	5,333
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	188	5,521	5,333
Excess (deficiency) of revenues over expenditures	55	(396)	451
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	0	(1,104)	1,104
Total Other financing sources (uses):	0	(1,104)	1,104
Net change in fund balance	55	(1,500)	1,555
Fund balances, beginning of year	39,916	0	39,916
Total Fund balances, beginning of year	39,916	0	39,916
Fund balance, end of period	39,971	(1,500)	41,471

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 33
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,032	27,476	(26,444)
Intergovernmental revenues	0	0	0
Investment income	281	0	281
Miscellaneous	0	0	0
Total Revenues:	1,313	27,476	(26,163)
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
WATER QUALITY	0	1,568	1,568
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	107	107
CHEMICAL WEED CONTROL	176	2,107	1,931
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	14,101	14,101
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
REPAIR & MAINT-CULVERTS	0	3,000	3,000
Other	10	272	262
Total Physical Environment	186	22,155	21,969
Capital outlay	6	106	100
Total Expenditures:	192	22,261	22,069
Excess (deficiency) of revenues over expenditures	1,121	5,215	(4,094)
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(884)	(10,715)	9,831
Total Other financing sources (uses):	(884)	(10,715)	9,831
Net change in fund balance	237	(5,500)	5,737
Fund balances, beginning of year	72,251	0	72,251
Total Fund balances, beginning of year	72,251	0	72,251
Fund balance, end of period	72,488	(5,500)	77,988

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	4,949	208,412	(203,463)
Intergovernmental revenues	0	0	0
Investment income	790	0	790
Miscellaneous	0	0	0
Total Revenues:	5,739	208,412	(202,673)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	19,383	19,383
AUDITORS SERVICES	0	1,080	1,080
SECURITY SERVICES	70	0	(70)
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	1,007	12,722	11,715
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	46,400	46,400
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	20,000	20,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	10,000	10,000
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	30,000	30,000
Other	209	6,054	5,845
Total Physical Environment	1,286	149,639	148,353
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	7	125	118
Total Capital outlay	7	125	118
Principal	108,323	108,325	2
Interest	746	3,250	2,504
Total Expenditures:	110,363	261,339	150,976
Excess (deficiency) of revenues over expenditures	(104,624)	(52,927)	(51,697)
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(7,135)	(82,073)	74,938
Total Other financing sources (uses):	(7,135)	(82,073)	74,938
Net change in fund balance	(111,758)	(135,000)	23,242
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	317,955	0	317,955
Total Fund balances, beginning of year	317,955	0	317,955
Fund balance, end of period	206,197	(135,000)	341,197

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 38
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	3,560	82,280	(78,720)
Investment income	1,636	0	1,636
Total Investment income	1,636	0	1,636
Total Revenues:	5,196	82,280	(77,084)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	237	237
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	20,000	20,000
REPAIR & MAINT-CULVERTS	0	3,000	3,000
Repairs & Maint - Catch Basins	0	100,000	100,000
Other	36	815	779
Total Physical Environment	36	130,552	130,516
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	8	133	125
Total Capital outlay	8	133	125
Total Expenditures:	43	130,685	130,642
Excess (deficiency) of revenues over expenditures	5,153	(48,405)	53,558
 Other financing sources (uses):			
Transfers out	(3,422)	(26,095)	22,673
Total Other financing sources (uses):	(3,422)	(26,095)	22,673
Net change in fund balance	1,730	(74,500)	76,230
Fund balances, beginning of year	419,511	0	419,511
Total Fund balances, beginning of year	419,511	0	419,511
Fund balance, end of period	421,241	(74,500)	495,741

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 41
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	608	8,056	(7,448)
Investment income	164	0	164
Miscellaneous	0	0	0
Total Revenues:	772	8,056	(7,284)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	0	1,568	1,568
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	35	35
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	2,000	2,000
Other	6	81	75
Total Physical Environment	6	3,684	3,678
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	3	52	49
Total Capital outlay	3	52	49
Total Expenditures:	9	3,736	3,727
Excess (deficiency) of revenues over expenditures	762	4,320	(3,558)
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(191)	(5,820)	5,629
Total Other financing sources (uses):	(191)	(5,820)	5,629
Net change in fund balance	572	(1,500)	2,072
Fund balances, beginning of year	41,730	0	41,730
Total Fund balances, beginning of year	41,730	0	41,730
Fund balance, end of period	42,302	(1,500)	43,802

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	41,735	1,259,983	(1,218,248)
Intergovernmental revenues	0	0	0
Investment income	3,376	0	3,376
Miscellaneous	0	0	0
Total Revenues:	<u>45,112</u>	<u>1,259,983</u>	<u>(1,214,871)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	5,000	5,000
LEGAL - SPECIAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	200	200
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	0	4,765	4,765
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	0	125,525	125,525
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	1,328	16,776	15,448
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	455,435	455,435
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	41,900	41,900
REPAIR & MAINT-CANAL/LAKE	0	15,000	15,000
REPAIR & MAINT-BLDG	0	10,000	10,000
REPAIR & MAINT - GENERAL	0	15,000	15,000
REPAIR & MAINT-TELEMETRY	0	36,500	36,500
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT - IRRIGATION	0	0	0
R&M- GENERATORS	0	17,000	17,000
R & M PRESERVE STRUCTURES	0	10,000	10,000
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	6,000	6,000
R&M- PRESERVE STRUCTURE/INLETS	0	0	0
Other	<u>4,284</u>	<u>47,958</u>	<u>43,674</u>
Total Physical Environment	<u>5,612</u>	<u>819,559</u>	<u>813,947</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	240,000	240,000
Other	<u>60</u>	<u>1,029</u>	<u>969</u>
Total Capital outlay	<u>60</u>	<u>241,029</u>	<u>240,969</u>
Total Expenditures:	<u>5,672</u>	<u>1,060,588</u>	<u>1,054,916</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2024 Through 9/30/2025
(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>39,439</u>	<u>199,395</u>	<u>(159,956)</u>
Other financing sources (uses):			
Transfers out	<u>(23,671)</u>	<u>(309,395)</u>	<u>285,724</u>
Total Other financing sources (uses):	<u>(23,671)</u>	<u>(309,395)</u>	<u>285,724</u>
Net change in fund balance	15,768	(110,000)	125,768
Fund balances, beginning of year			
	<u>881,823</u>	<u>0</u>	<u>881,823</u>
Total Fund balances, beginning of year	<u>881,823</u>	<u>0</u>	<u>881,823</u>
Fund balance, end of period	<u>897,591</u>	<u>(110,000)</u>	<u>1,007,591</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 44
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	782	153,448	(152,666)
Intergovernmental revenues	0	0	0
Investment income	2,363	0	2,363
Miscellaneous	500	0	500
Total Revenues:	3,645	153,448	(149,803)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	400	400
AUDITORS SERVICES	0	2,052	2,052
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	50,000	50,000
Repairs & Maint - Catch Basins	0	30,000	30,000
REPAIR & MAINT- STREET SWEEP	627	7,920	7,293
Other	8	4,020	4,012
Total Physical Environment	635	95,892	95,257
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	16	266	250
Total Capital outlay	16	266	250
Total Expenditures:	650	96,158	95,508
Excess (deficiency) of revenues over expenditures	2,995	57,290	(54,295)
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(5,870)	(57,290)	51,420
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	(5,870)	(57,290)	51,420
Net change in fund balance	(2,875)	0	(2,875)
Fund balances, beginning of year	606,743	0	606,743
Total Fund balances, beginning of year	606,743	0	606,743
Fund balance, end of period	603,868	0	603,868

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 45
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	21,863	472,426	(450,563)
Intergovernmental revenues	0	0	0
Investment income	3,088	0	3,088
Total Investment income	3,088	0	3,088
Total Revenues:	24,951	472,426	(447,475)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	800	800
WATER QUALITY	0	1,568	1,568
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	0	1,342	1,342
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	6,577	6,577
CHEMICAL WEED CONTROL	0	8,460	8,460
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	122,519	122,519
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	200,000	200,000
REPAIR & MAINT-CULVERTS	0	10,000	10,000
Repairs & Maint - Catch Basins	0	100,000	100,000
R & M PRESERVE STRUCTURES	0	10,000	10,000
REPAIR & MAINT- STREET SWEEP	1,452	19,376	17,924
Other	219	4,678	4,459
Total Physical Environment	1,670	491,320	489,650
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	25	435	410
Total Capital outlay	25	435	410
Debt issuance costs	0	0	0
Total Expenditures:	1,696	491,755	490,059
Excess (deficiency) of revenues over expenditures	23,255	(19,329)	42,584
Other financing sources (uses):			
Transfers out	(9,269)	(105,671)	96,402
Total Other financing sources (uses):	(9,269)	(105,671)	96,402
Net change in fund balance	13,986	(125,000)	138,986
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 45
 From 10/1/2024 Through 9/30/2025
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	793,573	0	793,573
Total Fund balances, beginning of year	793,573	0	793,573
Fund balance, end of period	807,559	(125,000)	932,559

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 46
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	2,371	41,605	(39,234)
Investment income	1,266	0	1,266
Miscellaneous	0	0	0
Total Revenues:	3,637	41,605	(37,968)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	200	200
AUDITORS SERVICES	0	1,177	1,177
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	10,000	10,000
Other	24	1,660	1,636
Total Physical Environment	24	16,537	16,513
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	65	1,113	1,048
Total Capital outlay	65	1,113	1,048
Total Expenditures:	89	17,650	17,561
Excess (deficiency) of revenues over expenditures	3,548	23,955	(20,407)
Other financing sources (uses):			
Transfers out	(1,732)	(23,955)	22,223
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(1,732)	(23,955)	22,223
Net change in fund balance	1,816	0	1,816
Fund balances, beginning of year	323,694	0	323,694
Total Fund balances, beginning of year	323,694	0	323,694
Fund balance, end of period	325,510	0	325,510

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 47
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	2,007	61,468	(59,461)
Intergovernmental revenues	0	0	0
Investment income	1,875	0	1,875
Miscellaneous	0	0	0
Total Revenues:	<u>3,881</u>	<u>61,468</u>	<u>(57,587)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	1,568	1,568
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	263	263
MARSH MAINT-LITTORAL ZONE	0	0	0
MOWING & LANDSCAPE MAINTENANCE	144	1,820	1,676
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	13,000	13,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	75,000	75,000
REPAIR & MAINT- STREET SWEEP	0	3,000	3,000
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	244	2,479	2,235
Total Physical Environment	<u>388</u>	<u>107,130</u>	<u>106,742</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	10,000	10,000
Other	38	648	610
Total Capital outlay	<u>38</u>	<u>10,648</u>	<u>10,610</u>
Total Expenditures:	<u>426</u>	<u>117,778</u>	<u>117,352</u>
Excess (deficiency) of revenues over expenditures	<u>3,456</u>	<u>(56,310)</u>	<u>59,766</u>
Other financing sources (uses):			
Transfers out	(2,371)	(36,690)	34,319
Capital contributions from landowners	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 47
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(2,371)</u>	<u>(36,690)</u>	<u>34,319</u>
Net change in fund balance	1,084	(93,000)	94,084
Fund balances, beginning of year	<u>479,009</u>	<u>0</u>	<u>479,009</u>
Total Fund balances, beginning of year	<u>479,009</u>	<u>0</u>	<u>479,009</u>
Fund balance, end of period	<u>480,093</u>	<u>(93,000)</u>	<u>573,093</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 49
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0	95,503	(95,503)
Investment income	949	0	949
Miscellaneous	0	0	0
Total Revenues:	949	95,503	(94,554)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	381	381
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	606	7,272	6,666
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	386	4,877	4,491
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	44,432	44,432
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-CULVERTS	0	25,000	25,000
Other	0	947	947
Total Physical Environment	992	88,409	87,417
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	5	91	86
Total Capital outlay	5	91	86
Total Expenditures:	997	88,500	87,503
Excess (deficiency) of revenues over expenditures	(48)	7,003	(7,051)
Other financing sources (uses):			
Transfers out	(2,736)	(36,003)	33,267
Total Other financing sources (uses):	(2,736)	(36,003)	33,267
Net change in fund balance	(2,784)	(29,000)	26,216
Fund balances, beginning of year	244,158	0	244,158
Total Fund balances, beginning of year	244,158	0	244,158
Fund balance, end of period	241,374	(29,000)	270,374

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 51
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,902	41,526	(39,624)
Investment income	596	0	596
Miscellaneous	0	0	0
Total Revenues:	<u>2,498</u>	<u>41,526</u>	<u>(39,028)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
AUDITORS SERVICES	0	132	132
MARSH MAINT-LITTORAL ZONE	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	19	412	393
Total Physical Environment	<u>19</u>	<u>17,044</u>	<u>17,025</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	6	104	98
Total Capital outlay	<u>6</u>	<u>104</u>	<u>98</u>
Total Expenditures:	<u>25</u>	<u>17,148</u>	<u>17,123</u>
Excess (deficiency) of revenues over expenditures	<u>2,473</u>	<u>24,378</u>	<u>(21,905)</u>
Other financing sources (uses):			
Transfers out	(631)	(12,378)	11,747
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(631)</u>	<u>(12,378)</u>	<u>11,747</u>
Net change in fund balance	1,841	12,000	(10,159)
Fund balances, beginning of year	<u>152,094</u>	<u>0</u>	<u>152,094</u>
Total Fund balances, beginning of year	<u>152,094</u>	<u>0</u>	<u>152,094</u>
Fund balance, end of period	<u>153,936</u>	<u>12,000</u>	<u>141,936</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 53
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	844	70,193	(69,349)
Investment income	1,303	0	1,303
Miscellaneous	0	0	0
Total Revenues:	<u>2,148</u>	<u>70,193</u>	<u>(68,045)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	600	600
AUDITORS SERVICES	0	1,727	1,727
TRASH DISPOSAL	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	2,000	2,000
REPAIR & MAINT-ROADS	0	1,000	1,000
REPAIR & MAINT-CULVERTS	0	10,000	10,000
Other	39	4,846	4,807
Total Physical Environment	<u>39</u>	<u>32,173</u>	<u>32,134</u>
Capital outlay	167	2,859	2,692
Total Expenditures:	<u>206</u>	<u>35,032</u>	<u>34,826</u>
Excess (deficiency) of revenues over expenditures	<u>1,942</u>	<u>35,161</u>	<u>(33,219)</u>
Other financing sources (uses):			
Transfers out	(4,001)	(35,161)	31,160
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(4,001)</u>	<u>(35,161)</u>	<u>31,160</u>
Net change in fund balance	<u>(2,059)</u>	<u>0</u>	<u>(2,059)</u>
Fund balances, beginning of year	<u>335,368</u>	<u>0</u>	<u>335,368</u>
Total Fund balances, beginning of year	<u>335,368</u>	<u>0</u>	<u>335,368</u>
Fund balance, end of period	<u>333,309</u>	<u>0</u>	<u>333,309</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Common area fund
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	467	0	467
Total Investment income	467	0	467
Total Revenues:	467	0	467
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	0	371	371
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	5,016	16,200	11,184
MOWING & LANDSCAPE MAINTENANCE	2,712	34,262	31,550
PRESERVE/EXOTIC MAINT	0	0	0
COMMON AREA MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	1,200	20,000	18,800
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	2,000	2,000
REPAIR & MAINT- STREET SWEEP	0	5,000	5,000
Other	339	24,470	24,131
Total Physical Environment	9,267	102,303	93,036
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	9,267	102,303	93,036
Excess (deficiency) of revenues over expenditures	(8,800)	(102,303)	93,503
Other financing sources (uses):			
Transfers out	(174)	(2,928)	2,754
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	11,611	47,607	(35,997)
Other	13,901	57,624	(43,723)
Total Capital contributions from landowners	25,511	105,231	(79,720)
Total Other financing sources (uses):	25,337	102,303	(76,966)
Net change in fund balance	16,537	0	16,537
Fund balances, beginning of year	121,150	0	121,150
Total Fund balances, beginning of year	121,150	0	121,150

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Common area fund
 From 10/1/2024 Through 9/30/2025
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	137,687	0	137,687

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
NPDES funds
From 10/1/2024 Through 9/30/2025
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Investment income	3,364	0	3,364
Miscellaneous	<u>253,913</u>	<u>0</u>	<u>253,913</u>
Total Revenues:	<u>257,277</u>	<u>0</u>	<u>257,277</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Physical Environment	0	0	0
Capital outlay			
MACHINERY & EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	<u>257,277</u>	<u>0</u>	<u>257,277</u>
Other financing sources (uses):			
Transfers in	116,217	0	116,217
Transfers out	<u>(116,433)</u>	<u>0</u>	<u>(116,433)</u>
Total Other financing sources (uses):	<u>(217)</u>	<u>0</u>	<u>(217)</u>
Net change in fund balance	257,061	0	257,061
Fund balances, beginning of year	<u>628,875</u>	<u>0</u>	<u>628,875</u>
Total Fund balances, beginning of year	<u>628,875</u>	<u>0</u>	<u>628,875</u>
Fund balance, end of period	<u>885,936</u>	<u>0</u>	<u>885,936</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2024 Through 9/30/2025

(In Whole Numbers)

	Unit 2C	Unit 5	Unit 5A	Unit 16
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	2,224.00	189.00	10,232.00	897.00
Miscellaneous	-	-	-	-
Total Revenues:	2,224.00	189.00	10,232.00	897.00
Expenditures:				
Capital outlay	(13,456.00)	203.00	-	500.00
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Total Expenditures:	(13,456.00)	203.00	-	500.00
Excess (deficiency) of revenues over expenditures	15,680.00	(14.00)	10,232.00	397.00
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(1,898.00)	-	-	(545.00)
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):	(1,898.00)	-	-	(545.00)
Net change in fund balance	13,782.00	(14.00)	10,232.00	(149.00)
Fund balances, beginning of year	553,957.00	48,282.00	2,601,742.00	229,025.00
Fund balance, end of period	567,739.00	48,268.00	2,611,974.00	228,876.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2024 Through 9/30/2025

(In Whole Numbers)

	Unit 18	Unit 21	Unit 25	Unit 29
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	2,411.00	1,206.00	85.00	161.00
Miscellaneous	-	-	-	-
Total Revenues:	2,411.00	1,206.00	85.00	161.00
Expenditures:				
Capital outlay	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Total Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	2,411.00	1,206.00	85.00	161.00
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Capital contributions from landowners	-	-	-	-
Repayment to landowners	-	-	-	-
Promissory notes issued	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Discount on special assessment bonds issued	-	-	-	-
Premium on special assessment bonds issued	-	-	-	-
Total Other financing sources (uses):	-	-	-	-
Net change in fund balance	2,411.00	1,206.00	85.00	161.00
Fund balances, beginning of year	613,198.00	306,599.00	21,564.00	40,835.00
Fund balance, end of period	615,609.00	307,805.00	21,649.00	40,996.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2024 Through 9/30/2025

(In Whole Numbers)

	Unit 53
Revenues:	
Intergovernmental revenues	-
Investment income	55.00
Miscellaneous	-
Total Revenues:	55.00
Expenditures:	
Capital outlay	4,930.00
Principal	-
Interest	-
Debt issuance costs	-
Total Expenditures:	4,930.00
Excess (deficiency) of revenues over expenditures	(4,875.00)
Other financing sources (uses):	
Transfers in	-
Transfers out	(3,481.00)
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):	(3,481.00)
Net change in fund balance	(8,356.00)
Fund balances, beginning of year	970,587.00
Fund balance, end of period	962,232.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2024 Through 10/31/2024

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A	Unit 5B
Revenues:				
Non-ad valorem assessments	-	-	-	-
Intergovernmental revenues	-	-	-	-
Investment income	161	5,972	186	74
Miscellaneous	-	-	-	-
Total Revenues:	161	5,972	186	74
Expenditures:				
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	-	-	-	-
Total Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	161	5,972	186	74
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	161	5,972	186	74
Fund balances, beginning of year	47,516	4,025,505	54,010	25,650
Fund balance, end of period	47,677	4,031,477	54,196	25,724

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2024 Through 10/31/2024

(In Whole Numbers)

	Unit 9A	Unit 9B	Unit 16	Unit 27B
Revenues:				
Non-ad valorem assessments	-	-	-	-
Intergovernmental revenues	-	-	-	-
Investment income	986	782	198	91
Miscellaneous	-	-	-	-
Total Revenues:	986	782	198	91
Expenditures:				
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	-	-	-	-
Total Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	986	782	198	91
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	986	782	198	91
Fund balances, beginning of year	816,774	916,080	58,173	29,117
Fund balance, end of period	817,761	916,862	58,371	29,208

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2024 Through 10/31/2024

(In Whole Numbers)

	Unit 43	Unit 44	Unit 45	Unit 46
Revenues:				
Non-ad valorem assessments	-	-	-	-
Intergovernmental revenues	-	-	-	-
Investment income	1,033	665	199	1,389
Miscellaneous	-	-	-	-
Total Revenues:	1,033	665	199	1,389
Expenditures:				
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	-	-	-	-
Total Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	1,033	665	199	1,389
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	1,033	665	199	1,389
Fund balances, beginning of year	524,790	181,808	91,478	788,501
Fund balance, end of period	525,822	182,474	91,677	789,890

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2024 Through 10/31/2024

(In Whole Numbers)

	Unit 53
Revenues:	
Non-ad valorem assessments	-
Intergovernmental revenues	-
Investment income	7,032
Miscellaneous	-
Total Revenues:	7,032
Expenditures:	
Principal	-
Interest	-
Debt issuance costs	-
Advance Refunding escrow agent	-
Other	-
Total Expenditures:	-
Excess (deficiency) of revenues over expenditures	7,032
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	7,032
Fund balances, beginning of year	5,092,030
Fund balance, end of period	5,099,062

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual- General Fund (Cash Basis)
GEN - General Fund
From 10/1/2024 Through 10/31/2024

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00
Investment income	3,582.57	0.00	3,582.57
Miscellaneous	0.00	0.00	0.00
Total Revenues:	3,582.57	0.00	3,582.57
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	198,274.30	2,671,376.00	2,473,101.70
ENGINEERING FEES	0.00	26,000.00	26,000.00
LEGAL SERVICES	0.00	90,000.00	90,000.00
IT Services	6,504.62	85,000.00	78,495.38
MOWING & LANDSCAPE MAINTENANCE	0.00	57,624.00	57,624.00
ELECTRICITY	(339.00)	29,280.00	29,619.00
INSURANCE-GENERAL	397,552.00	432,407.00	34,855.00
REPAIR & MAINT-BLDG	425.00	75,000.00	74,575.00
R & M - HVAC REPAIRS	0.00	50,000.00	50,000.00
PUBLIC INFORMATION	2,864.35	30,000.00	27,135.65
FUEL-VEHICLES	5,175.29	76,000.00	70,824.71
Other	157,914.22	1,613,157.00	1,455,242.78
Total Physical Environment	768,370.78	5,235,844.00	4,467,473.22
Capital outlay			
FURNITURE	0.00	0.00	0.00
Other	1,952.22	665,000.00	663,047.78
Total Capital outlay	1,952.22	665,000.00	663,047.78
Principal	0.00	19,131.00	19,131.00
Interest	0.00	1,191.00	1,191.00
Total Expenditures:	770,323.00	5,921,166.00	5,150,843.00
Excess (deficiency) of revenues over expenditures	(766,740.43)	(5,921,166.00)	5,154,425.57
 Other financing sources (uses):			
Transfers in	402,758.60	5,601,166.00	(5,198,407.40)
Transfers out	0.00	0.00	0.00
Capital contributions from landowners	0.00	0.00	0.00
Proceeds from sales/disposals of capital assets	0.00	0.00	0.00
Total Other financing sources (uses):	402,758.60	5,601,166.00	(5,198,407.40)
Net change in fund balance	(363,981.83)	(320,000.00)	(43,981.83)
Fund balances, beginning of year	1,306,633.65	0.00	1,306,633.65
Total Fund balances, beginning of year	1,306,633.65	0.00	1,306,633.65
Fund balance, end of year	942,651.82	(320,000.00)	1,262,651.82

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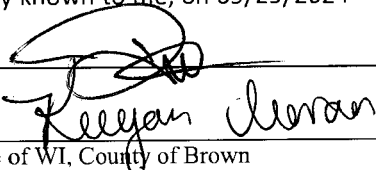
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09/29/2024

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

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Legal Clerk



Notary, State of WI, County of Brown

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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, 2024 and Sept. 30, 2025. All such meetings will begin at 8:00 a.m. and, unless held by means of a virtual electronic medium in those instances where legally authorized to do so, will be held in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418.

Regular Board of Supervisors meetings will be held on 10/23/2024, 11/20/2024, 12/18/2024, 01/22/2025, 02/26/2025, 03/26/2025, 04/23/2025, 05/28/2025, 06/25/2025, 07/23/2025, 08/27/2025 and 09/24/2025.

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

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

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

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

BOARD OF SUPERVISORS
NORTHERN PALM BEACH
COUNTY IMPROVEMENT
DISTRICT
Matthew J. Boykin, President
9/29/24 10558528