



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
April 24, 2024
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes
 - a) March 13, 2024 Engineering Review Committee Meeting
 - b) March 21, 2024 Legal Committee Meeting
 - c) March 27, 2024 Regular Meeting
- 5) Comments from the Public for Items not on the Agenda
- 6) **Consent Agenda (Ask for Public Comment before approving Consent Agenda)**
 - a) Unit No. 5A – Vista Center
 - i) Consider Acceptance of Bill of Sale
 - ii) Consider Purchase Order to Shenandoah Construction
 - iii) Consider Purchase Order to Crocs, LLC
 - iv) Consider Purchase Order to Crocs, LLC
 - b) Unit No. 16 – Palm Beach Park of Commerce
Consider Change Order to J.W. Cheatham, LLC (CO No. 5)
 - c) General
Consider Bond and Disclosure Counsel Agreement and Engagement Letter with Nabors, Giblin & Nickerson, P.A.
 - d) Payment Requests
- 7) **Regular Agenda**
 - a) Multi-Unit
Consider First Amendment to Contract w/Everglades Laboratories, Inc.
Ask for Public Comment

- b) Unit No. 18 – Ibis Golf & Country Club
Consider Purchase Order to Everglades Laboratories, Inc.
Ask for Public Comment
- c) Unit No. 43 – Mirasol
Consider Payment Request to WGI
Ask for Public Comment
- d) General
Consider Project/Consulting Engineer Professional Services Agreement
Ask for Public Comment

8) Miscellaneous Reports:

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

9) Receive and File

10) Comments from the Board

11) Adjourn

Please note the following upcoming meetings:

May 22, 2024 – 8:00 a.m.- Regular Meeting

June 26, 2024 – 8:00 a.m.- Regular Meeting

MINUTES
ENGINEERING REVIEW COMMITTEE MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
March 13, 2024

The Engineering Review Committee met on March 13, 2024 at approximately 8:04 a.m. in the Northern Administrative Complex, 359 Hiatt Drive, Palm Beach Gardens, Florida.

1) ROLL CALL

There were present Board Supervisor Ellen T. Baker and Todd Engle, City Engineer of the City of Palm Beach Gardens.

Also present were Executive Director Dan Beatty; District Engineer Kim Leser; General Counsel Kenneth W. Edwards of Caldwell Pacetti, et al.; Director of Finance & Administration Katie Roundtree; District Clerk Susan Scheff; Technical Assistant/Records Management Specialist Kathleen Maloney-Pollack; David Calle and Jerry Piccolo of Kimley-Horn; Sira Prinyavivatkul of Baxter & Woodman; and Jim Sullivan of BGE.

2) ESTABLISH A QUORUM

Mr. Beatty announced that a quorum was present and that it was in order to consider any business to come before the Committee.

3) ADDITIONS OR DELETIONS TO THE AGENDA

Mr. Beatty reported that there were no additions or deletions to the agenda.

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

There were no comments from the public for items not on the agenda.

5) REGULAR AGENDA

a) Consider Annual Contract Retainage

Ms. Roundtree stated that last May, the Board agreed to reduce the retainage in construction contracts from the current 10% until substantial completion and then 2% until final completion, to a straight 5% retainage for the term of the contract. She explained that Northern also has annual service contracts which have been set at 7.5% retainage for the term of the contract. Staff is now working on the budget and, although not required by Florida Statute, would like the Committee to consider recommending that the Board modify the current retainage percentage in all annual contracts to 5% in order to be consistent with its construction contracts, plus authorize the change to take effect for annual contracts beginning October 1, 2024.

Mr. Engle asked how Northern's contracts typically run, and Mr. Beatty advised that they are annual contracts with the possibility of four additional annual renewals. Mr. Engle then asked if Staff has had any problems with the 7.5% retainage, and Ms. Roundtree stated that there has been no pushback or requests for a reduction, but Staff wanted to know the Committee's thoughts in having the retainage requirements consistent for all contracts. She noted that Northern has two contracts that have a surety bond in effect in place of the retainage, but all other annual contracts currently have the 7.5% retainage requirement.

Mr. Engle had some questions regarding how the retainage is billed and Ms. Roundtree advised that the 7.5% is withheld monthly and then there is a 13th payment at the end of the year equal to about one month's payment. He then asked if the change would create a hardship and Ms. Roundtree advised that she does not anticipate that a change in the retainage requirement from 7.5% to 5% would pose a financial hardship on the District.

Mr. Edwards reported that templates for the Annual Contract Extension Amendment and related Retainage Amendment have been prepared and Ms. Roundtree briefly explained the timing of the annual contract renewal process.

A **motion** was made by Ms. Baker, seconded by Mr. Engle and unanimously passed recommending Board approval of the annual contract retainage amendment from 7.5% to 5%, effective October 1, 2024, as presented.

b) Review and Ranking of Request for Qualifications Submittals for Project/Consulting Engineers

Mr. Beatty explained that, in accordance with recommendations from the Committee, and as approved by the Board, Northern sent out a Request for Qualifications (RFQ) for Project and Consulting Engineers. He stated that the RFQ was structured around seven different disciplines, with an established limit in each discipline for a total of 25 firms. Mr. Beatty reported that 22 submittals were received with some firms submitting for multiple disciplines, as was allowed in the RFQ. He provided the Committee with a breakdown of the submittals received for each discipline. He explained that Northern received six submittals for both the General Civil with surveying in-house category and the General Civil without surveying in-house category, noting that the established limit for those disciplines had been set at five firms each.

Mr. Beatty reported that it is his recommendation that rather than eliminate one firm from each of the General Civil disciplines, the Committee recommend Board acceptance of all the RFQ submittals, thereby expanding the two General Civil disciplines from five to six firms each, and authorize Mr. Edwards to prepare a Consulting Agreement template for execution by each firm.

Ms. Baker stated that she reviewed all the submittals and was very impressed with the presentations. She asked the engineers in attendance to introduce themselves and thanked them for coming.

Mr. Engle added that they are all great firms.

A **motion** was made by Ms. Baker, seconded by Mr. Engle and unanimously passed recommending Board approval of all 22 firms and authorization for Mr. Edwards to prepare the Consulting Agreement template.

6) RECEIVE AND FILE

The meeting notice was presented for filing.

7) COMMENTS FROM THE COMMITTEE MEMBERS

There were no further comments from the Committee.

8) ADJOURN

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

There being no further business to come before the Engineering Review Committee, the meeting was adjourned.

**MINUTES
LEGAL COMMITTEE MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
March 21, 2024**

The Legal Committee met on March 21, 2024 at approximately 8:02 a.m. in the Northern Administrative Complex, 359 Hiatt Drive, Palm Beach Gardens, Florida.

1) ROLL CALL

The full membership of the Committee, comprised of Board Supervisors Ellen T. Baker and Brian J. LaMotte, was present.

Also present were Executive Director Dan Beatty; District Engineer Kim Leser; General Counsel Kenneth W. Edwards of Caldwell Pacetti, et al.; Director of Finance & Administration Katie Roundtree; District Clerk Susan Scheff; and Mark E. Raymond, Esquire.

2) ESTABLISH A QUORUM

Mr. Beatty announced that a quorum was present and that it was in order to consider any business to come before the Committee.

3) REORGANIZE THE COMMITTEE

Mr. Beatty stated that it is in order to reorganize the Committee.

Mr. LaMotte stated that he would be happy to serve as Chair of the Committee.

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed appointing Mr. LaMotte as Chair.

4) ADDITIONS OR DELETIONS TO THE AGENDA

Mr. Beatty reported that there were no additions or deletions to the agenda.

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

There were no comments from the public for items not on the agenda.

6) REGULAR AGENDA

Consider Bond Counsel Vacancy

Ms. Roundtree explained that last month the Committee had a discussion regarding Mr. Raymond's retirement and the process for filling the now vacant Bond Counsel and Disclosure Counsel positions. Upon consideration of Staff's recommendation, the Board agreed to invite Mr. Raymond to attend this meeting in order to provide his advice and recommendations to the Committee for filling the Bond Counsel and Disclosure Counsel positions. She stated that if the Committee had no other questions for her, she would turn the presentation over to Mr. Raymond.

Mr. LaMotte then asked for clarification as to whether Northern currently has a Bond Counsel and asked about prior Bond Counsel. Ms. Roundtree advised that Mr. Raymond had been Northern's Bond Counsel for the past 30 years and that no, Northern does not currently have Bond Counsel.

Mr. Raymond proceeded to explain the difference between Bond Counsel and Disclosure Counsel, noting that Bond Counsel makes sure that the debt is being legally issued and also renders an opinion if the debt is to be intended to be tax-exempt for federal income tax purposes. He further explained that around 1993, the federal government became more involved in disclosure and the preparation of a prospectus for potential investors. Mr. Raymond stated that historically, the underwriter had prepared the prospectus, but sometime in the 1990s, the local and state governments decided that they would be responsible for provision of the prospectus preparation. Over time, Northern's bond issues became easier as a template Resolution was developed, and Mr.

Raymond began preparing the prospectus for each bond issue. Mr. Raymond stated that for an infrequent bond issuer, it makes a lot of sense to have the two positions filled by one firm and it is more efficient for Northern's needs.

Ms. Baker asked if the Bond Counsel and Disclosure Counsel are the only two functions required in the bond issue and Mr. Raymond reviewed the types of counsel for all parties involved in a bond issue.

Mr. LaMotte asked about Bond Counsel's involvement when a new Unit is established, and Mr. Raymond advised that the initial establishment of the Unit is handled by Mr. Edwards. He further advised that he became involved in the process as the District Engineer drafted the Plan of Improvements and was heavily involved in the Report of Engineer assessment methodology for Northern's more complicated Units of Development. It was noted that new Bond Counsel will be working with Northern Staff to develop an assessment methodology for the potential new Unit.

A general discussion followed regarding Northern's history and its unique needs.

Ms. Baker asked Mr. Raymond if he had any recommendations, and he advised that he has given this a lot of thought as he began considering retirement.

Mr. Raymond reviewed his thoughts on a few firms, giving his pros and cons on each. He added that Skip Miller is the local option but he is nearing retirement age and has represented the underwriter in many of Northern's previous bond issues. After much consideration, he stated that his recommendation would be to engage Nabors, Giblin and Nickerson, P.A. (NG&N) and he gave the Committee a brief history of the firm. He reported that he believes they would assign Chris Traber, whom Mr. Raymond has worked with on other non-Northern deals for many years. He

stated that they have offices in Tampa, Tallahassee and Ft. Lauderdale, noting that the he does not believe the bond group works out of the Ft. Lauderdale office.

A general discussion followed with regard to the learning curve involved with Northern's assessments, the hiring of tax counsel when needed and the pluses and minuses of various firms.

Mr. Beatty asked Mr. Raymond to explain how Bond Counsel is paid.

Mr. Raymond indicated that Northern would need to negotiate payment arrangements with its new Bond/Disclosure Counsel, but stated that typically, Bond Counsel gets paid at closing, noting that if the deal did not close when he did the work, he would not get paid.

Mr. Edwards gave examples of other potential Bond Counsel payment requirements. He then asked who Mr. Raymond uses for arbitrage, and Mr. Raymond advised how the arbitrage process has changed, noting that some accounting firms specialize in that type of work.

Ms. Roundtree advised that due to interest rates being so low in recent years, Ms. Ham has been doing the arbitrage calculations.

The discussion continued with regard to fees and Mr. Raymond recommended Northern seek a fixed fee schedule with an hourly rate for and other needs not directly related to a bond sale. Mr. Raymond stated that it is his recommendation that Northern attempt to negotiate an agreement with NG&N along those lines.

Mr. LaMotte asked Mr. Edwards his opinion and who he has worked with over the years. Mr. Edwards mentioned his work with Steve Sanford and others, but everyone he has dealt with is also close to retirement age. Mr. Edwards stated that he agrees with Mr. Raymond's recommendation to bring in younger counsel and does not believe there is a need to go out for a Request for Qualifications.

Ms. Baker stated that she is very comfortable moving forward with Mr. Raymond's recommendation.

Ms. Roundtree stated that she has met representatives from NG&N and would be comfortable working them, noting that she believes they would have one attorney as Northern's Bond Counsel and another as Disclosure Counsel.

A general discussion followed with regard to negotiations and Mr. Raymond stated he would be happy to look over the engagement agreement's fee schedule and provide his opinion on whether it is reasonable.

The discussion continued with regard to who prepares the prospectus, the next steps in moving forward with negotiation, the benefit of working with Northern's Staff, and the timing needs involved with the next bond issue.

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed recommending the Board authorize Staff begin negotiations with Nabors, Giblin & Nickerson, P.A. as Northern's Bond and Disclosure Counsel and authorize the Board President or Vice President to sign and accept the terms of such a letter of engagement upon advice of Staff and General Counsel without awaiting Board approval.

7) RECEIVE AND FILE

The meeting notice was presented for filing.

8) COMMENTS FROM THE COMMITTEE MEMBERS

Ms. Baker thanked Mr. Raymond and Staff for their time and Mr. LaMotte concurred.

9) 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 Legal Committee, the meeting was adjourned.

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 03/27/24**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:00 a.m. on March 27, 2024, in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida.

1) ROLL CALL

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

Also present were Director of Finance & Administration Katie Roundtree; District Engineer Kim Leser; District Clerk Susan Scheff; Director of Operations Ken Roundtree; Budget & Tax Roll Manager Laura Ham; Programs & Facilities Maintenance Administrator Jared Kneiss; Project Coordinator Polly Scherman; Permit Coordinator Kimberly Morgan; Mark Mustian of Nabors, Giblin & Nickerson, P.A.; Jonathan Ricketts of J.T.R., Inc.; Jeff Bergmann of WGI; Jeff Hiscock of Baxter & Woodman; Ray Spear of The Grassroots Corporation; Jim Kraus, Connie Goldberger and Leonard Hasner of PGA National (Unit 11); and Rita Feinman of BallenIsles Country Club (Unit 31).

2) ESTABLISHMENT OF A QUORUM

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

3) ADDITIONS OR DELETIONS TO THE AGENDA

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

4) APPROVAL OF MINUTES

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed approving the Minutes of the February 28, 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. Cohn and unanimously passed approving the following Consent Agenda Items:

- a) Unit No. 2C – Alton
 - i) Consider Seventh Amendment to Maintenance Agreement
 - ii) Consider Acceptance of Bill of Sale – Planned Community Development Buffer
- b) Unit No. 23 – The Shores
Consider Purchase Order to Crocs, LLC
- c) Unit No. 53 – Arden
Consider Ratification of First and Second Amendments to Indemnification & Hold Harmless Agreement
- d) Payment Requests

copies of which are contained in applicable Northern files.

7) REGULAR AGENDA

- a) **UNIT OF DEVELOPMENT NO. 5 – HENRY ROLF**
Consider Encumbrance Modification to Mock Roos & Associates, Inc.

Ms. Leser explained that a Purchase Order was issued to Mock Roos & Associates, Inc. in April 2021 for engineering design, permitting, bidding and construction phase services for the Vista Parkway South Culvert Rehabilitation and Replacement Project. She stated that, at last month's meeting, the Board

approved an emergency amendment to the contract to include the Phase 3 work in the golf course and this encumbrance modification is associated with that emergency work. Ms. Leser reported that the additional amount requested is \$64,936.00. She has reviewed and approved the proposal and recommends Board approval.

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

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed approving an Encumbrance Modification in the amount of \$64,936.00 to Purchase Order No. 21-467 issued to Mock Roos & Associates, Inc.

**b) UNIT OF DEVELOPMENT NO. 14 – EASTPOINTE
Consider Purchase Order to Crocs, LLC**

Mr. Beatty explained that during a routine inspection, a portion of pipe was identified as in need of repair. He reported that three quotes were requested, two were received and the low quote came from Crocs, LLC in the amount of \$41,500. He stated that Crocs is very qualified to do this work and approval is recommended.

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

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed approving Purchase Order No. 24-492 to Crocs, LLC in the amount of \$41,500.00.

**c) UNIT OF DEVELOPMENT NO. 20 – JUNO ISLES
Consider Termination of Multi-Party Agreement**

Mr. Beatty stated that, prior to consideration of this item, he will need a motion to remove it from the table.

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

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed removing this item from the table for Board consideration at this time.

Mr. Beatty began by stating that he and Mr. Edwards met with the Town of Juno Beach as well as representatives from The Preserve at Juno Beach Homeowners Association (HOA), as requested. He provided the other parties with a copy of a photo of the proposed boat ramp as well as a photo of the maintenance vehicle that would be utilizing the proposed boat ramp approximately twice a month for about two hours. He stated that Mr. Edwards informed the group that any easement granted for use of the boat ramp would be exclusive to Northern. Mr. Beatty stated that the HOA did not indicate that they have changed their mind about granting the easement. He reported that Northern has not heard anything further from them, so he is requesting that the Board move forward with the formal Notice of Intent to Terminate the Maintenance Agreement. He added that the HOA will still have six months from the letter being issued in which the parties may work on the transition of services or, if they choose, a possible solution with Northern.

Mr. LaMotte asked for Mr. Beatty's confirmation that he met with the HOA and Mr. Beatty responded affirmatively.

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

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed authorizing termination of the Multi-Party Agreement, via the Notice of Intent to Terminate, as presented.

**d) UNIT OF DEVELOPMENT NO. 43 - MIRASOL
Consider Payment Request to WGI, Inc.**

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

Mr. Beatty explained that this item is a payment request in the amount of \$2,170.62 to WGI, Inc. for Unit No. 43 Boardwalk Repairs.

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

A **motion** was made by Ms. Baker seconded by Mr. Cohn and passed by the voting members approving a payment request in the amount of \$2,170.62 to WGI, Inc.

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 Northern is in the process of completing the neighborhood roadways, noting that Staff is working with Kolter and Schorah & Associates on plans to complete the final lift in Neighborhood 2, Parcel D. She showed photos of the project area as well as the hospital site, reporting that the hospital has plans for 150 beds opening in 2025.

Unit No. 5A – Henry Rolf: Ms. Leser showed photos of the pipe rehabilitation project and noted that the Board approved the related Encumbrance Modification earlier in this meeting.

Unit No. 11 – PGA National: For general Board interest, Ms. Leser displayed photos of the construction project taking place next to Northern’s Administrative Building/EOC, explaining that Northern is not involved in this project. She believes they are building a warehouse/office and an additional office on the site.

Unit No. 14 – Eastpointe: Ms. Leser explained that Northern entered into an Agreement with Eastpointe Country Club and the Developer for a proposed development site in 2019. She showed a site plan denoting what is projected as well as photos of the current project site, explaining that they are currently working on the bypass pipe.

Unit No. 16 – Palm Beach Park of Commerce: Ms. Leser stated that the Venture Way project is being wrapped up and she anticipates closing out this project shortly. There were no photos of this project as nothing has changed since last month.

Unit No. 43 – Mirasol: Ms. Leser reported the Notice to Proceed for the boardwalk project was issued in February and the demolition is expected to begin on April 1st. She displayed photos of the

boardwalk in its current state, noting that the railing and decking is scheduled to be replaced as well as some hurricane hardening.

Ms. Baker asked if the boardwalk will be closed during the renovation and Ms. Leser responded affirmatively, stating that CJ Contracting has maintenance of traffic scheduled to redirect pedestrian traffic. Ms. Leser advised that the Mirasol Master Maintenance Association will be sending emails to alert the Mirasol and PGA National communities that the boardwalk will be closed for a period of time.

Unit No. 53 – Arden: Ms. Leser gave a general overview of the project status, noting that not much has changed since last month. She showed photos of Pod H-North and pointed out the area where the proposed Unit 54 property is located.

b) ATTORNEY

Mr. Edwards reminded the Board that they should be filling out their Form 1 and taking the four-hour ethics course which is now required by Florida Statute. He reported that House Bill 7013 is now ready for submission to the Governor for consideration. He explained that if the bill passes, it will begin the 12-year term limit for current and incoming Board Members. He further explained that the bill would do away with Safe Neighborhood Districts and require Special Districts to set goals and objectives to be reported upon annually and posted on their website.

Mr. Cohn asked about what to do when they complete the ethics course, and Mr. Edwards recommended that they consider sending a copy of their certificate to Northern for its records.

Mr. LaMotte questioned whether someone who had already served 10 years would be able to run for reelection if the next term would exceed the 12-year limit, and Mr. Edwards advised that he would have to research the issue and report back.

c) EXECUTIVE DIRECTOR

Mr. Beatty began his report by recognizing Matt Lee and Pavel Honzik for work they performed this past month which saved Northern approximately \$10,000 by not contracting the job out and handling it in-

house. He also noted that Mr. Honzik has begun the integration of a new type of cell phone communication for redundancy which interfaces with Northern's telemetry system and has been performing flawlessly.

Mr. Beatty stated that the Public and Community Relations Report was included in the Board materials for review.

9) COMMITTEE REPORTS

a) ENGINEERING REVIEW COMMITTEE

i) Consider Committee Recommendations

Mr. Beatty reported the Engineering Review Committee (ERC) met on March 13, 2024, adding that there were two items on the agenda for consideration, each of which will be addressed separately.

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

Consider Retainage Amendment for Annual Contracts

Mr. Beatty reported that the first item was to consider modification of the retainage on Northern's annual contracts from 7.5% to 5 % to remain consistent with Northern's publicly bid construction contracts. He stated that the Committee agreed and recommends that the Board approve modifying the retainage amount from 7.5% to 5%, beginning October 1, 2024.

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. Block and passed by the voting members accepting the Committee's recommendation to modify the retainage amount on annual contracts from 7.5% to 5%, beginning October 1, 2024.

Review and Ranking of Request for Qualifications Submittals for Project/Consulting Engineers

Mr. Beatty stated that on March 1, 2024, Northern received 22 responses to the Request for Qualifications (RFQ) for Project/Consulting Engineers. He stated that the RFQ was structured around seven

different disciplines, with an established limit of engineering firms for each discipline. He further stated that once the submittals were reviewed, it was determined that submittals had been received for each of the specified disciplines. He explained that Northern received six submittals for both the General Civil with surveying in-house category and the General Civil without surveying in-house category, noting that the established limit for those disciplines had been set at five firms each.

Mr. Beatty explained that rather than eliminate one firm from each of the General Civil disciplines, the Committee agreed and recommends Board acceptance of all the RFQ submittals, thereby expanding the two General Civil disciplines from five to six firms each, and direct Staff to proceed with the preparation of a Consulting Agreement template for future consideration.

Ms. Baker stated that she appreciated all the submittals and read them all, noting she is excited about working with new firms as well as some of Northern's existing firms.

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

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and passed by the voting members accepting the Committee's recommendation to accept of all 22 firms and direct Staff to proceed with the preparation of a Consulting Agreement template.

b) LEGAL COMMITTEE

i) Consider Committee Recommendation

Ms. Roundtree explained that the Legal Committee met on March 21, 2024, to consider the District's current bond counsel vacancy and determine how to proceed with engagement of new bond counsel. She explained that Mark Raymond attended the meeting to discuss the differences between Bond Counsel and Disclosure Counsel and offer his opinion on who he thought would best suit Northern's needs. She reported that it was Mr. Raymond's recommendation and the Committee's recommendation to engage Nabors, Giblin & Nickerson, P.A. (NG&N). She stated that NG&N would likely assign Chris Traber from the Tampa office as Northern's Bond Counsel. She further stated that although Mr. Traber was unable to

attend the meeting today due to a prior commitment, Mark Mustian, the firm's President, is in attendance and can answer any questions the Board may have.

Mr. Mustian addressed the Board and began by complimenting the Board and Staff on how efficiently Northern's Board Meeting is run. He stated that the firm would appreciate the opportunity to work with Northern and he then gave a brief overview of NG&N, noting that it is one of the largest public finance firms in Florida. He confirmed that Chris Traber would be the point person for Northern and he has a lot of experience with assessment-related financings. Mr. Mustian said he has spoken with Mr. Raymond about how Northern does things and he does not expect to change the process.

Ms. Baker asked if there will be any issue with acting as Northern's Bond Counsel and Disclosure Counsel, and Mr. Mustian stated that they do this often and his firm will likely have two different people from the Tampa office assuming those roles.

The Board thanked Mr. Mustian for his time.

Ms. Roundtree explained that the Committee recommendation is to work with NG&N to develop an engagement letter and if it is acceptable to Staff and the Legal Counsel, authorize the Board President or Vice-President to sign it prior to the April Board Meeting. She further explained the need to expedite the process due to the upcoming Unit 2C refunding and stated that the engagement letter would come back to the Board for ratification.

Mr. Boykin called for any comments from the public.

Mr. Jim Krause of PGA National asked about the fee structure, and Mr. Edwards advised that the fees will be set forth in the terms and conditions of the Engagement Agreement.

Ms. Roundtree confirmed that she has reviewed several of NG&N's previous engagement fee structures and they are consistent with industry practice.

Mr. LaMotte asked if Staff has worked with this firm in the past and she advised that Northern Staff has not, but Northern's new Financial Advisor as well as several of Northern's underwriters have worked with them in the past and have been pleased with the interaction.

Ms. Baker stated that Mr. Raymond recommended the firm and was confident in their ability to assist Northern. She further stated that she is very comfortable with Mr. Raymond's vetting process.

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed approving the engagement of Nabors, Giblin & Nickerson, P.A. as Northern's Bond Counsel and Disclosure Counsel and authorizing the Board President or Vice President to sign and accept the terms of such a letter of engagement upon advice of Staff and General Counsel without awaiting Board approval.

10) RECEIVE AND FILE

The following items were presented to be received and filed:

- U9B - Homeowner Appreciation Email & Response – Eric Vincent
- U9B - Homeowner Appreciation Email & Response – Lucas Schaffer
- Assessment Collection Status;
- Northern Monthly Financial Reports; and
- Proof of Publication of Meeting Notice

copies of which are contained in Northern's records.

11) COMMENTS FROM THE BOARD

Ms. Baker thanked Staff for their help with the Engineering Review Committee and the Legal Committee. She stated it was a pleasure to work with everyone and she is excited to move forward.

12) ADJOURN

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

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

President

Assistant Secretary



Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
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: April 24, 2024

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

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

RE: Unit of Development No. 5A – Vista Center of Palm Beach
Consider Acceptance of Bill of Sale for Improvements
Permit No. PER-5A-097 – Vista Center Parcel 7

Background

On April 14, 2022, Northern issued Permit No. PER-5A-097 to 2811 Vista Eat, LLC for development of Parcel 7 within Vista Center. The work authorized in the permit included modification of an existing Northern drainage inlet, installation of concrete sidewalk, a concrete flume, sodding and pavement restoration associated with utility installation. The construction has been completed and certified by the engineer of record. The attached Bill of Sale conveys these improvements to Northern upon acceptance.

Fiscal Impact

The cost of maintaining these improvements will be included in the Unit 5A maintenance budget going forward.

Recommendation

The District Engineer recommends acceptance of the attached Bill of Sale.

VISTA CENTER PARCEL 7:

Northern Palm Beach County Improvement District
Unit No. 5A
Bill of Sale

**BILL OF SALE
TO
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT**

KNOW ALL MEN BY THESE PRESENTS, that 2811 Vista EAT, LLC., whose street address is 2727 N Central Ave., Phoenix, AZ 85004, Party of the First Part, for and in consideration of the sum of One (\$1.00) Dollar, lawful money of the United States, and other good and valuable consideration, paid to it by Northern Palm Beach County Improvement District, an independent special district of the State of Florida, Party of the Second Part, the receipt whereof is hereby acknowledged, has granted, bargained, sold, conveyed, transferred and delivered, and by these presents does grant, bargain, sell, convey, transfer and deliver unto the said Second Party, its successors and assigns, the following goods and chattels located in the County of Palm Beach, and the State of Florida to wit:

(See attached Exhibit "A")

TO HAVE AND TO HOLD the same unto the said Party of the Second Part, its executors, administrators, successors and assigns forever.

Said Party of the First Part, for itself, its successors and assigns, does hereby covenant to and with the said Party of the Second Part, its successors and assigns, that said Party of the First Part is the lawful owner of the said goods and chattels; that the same are free from all encumbrances; that Party of the First Part has good right to convey the title of same as aforesaid; and that Party of the First Part will warrant and defend the conveyance of title of the said property, goods and chattels hereby made, unto the said Party of the Second Part, its successors and assigns, against the lawful claims and demands of all persons whomsoever.

The Party of the First Part further hereby warrants that the goods and chattels described in attached Exhibit "A" are and will be free from defects due to installation and/or materials for a period of twelve (12) months from the date of execution of this document and further agrees to reimburse the Party of the Second Part in full for any reasonable and necessary replacement or repairs fees and costs (as reasonably determined by the Party of the Second Part), that are incurred due to any such defects during the twelve (12) month warranty period, which replacement or repair fees and costs shall be set out in an invoice from the person or entity performing the replacement or repairs.

IN WITNESS WHEREOF, said Party of the First Part, by and through its undersigned representative, has hereunto set its hands and seal(s) this 18 day of MARCH, 2024

[Signature]

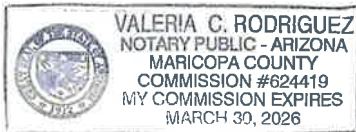
By: 2811 Vista EAT, LLC
Print: Matthew F Braccia
Title: President

STATE OF ARIZONA

COUNTY OF MARICOPA

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 18th day of March, 2024, by Matthew F Braccia, as President, for 2811 Vista EAT, LLC.

(Notary Seal)



[Signature]
Notary Public State of Arizona
Valeria C Rodriguez
Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

ATTEST:

Accepted by Northern Palm Beach County Improvement District

By: _____
Assistant Secretary

By: _____
Print: _____
Title: _____
Date: _____

[DISTRICT SEAL]

EXHIBIT "A"

[DESCRIPTION OF WORKS AND MATERIALS]

EXHIBIT "A"

1. 6' concrete sidewalk: \$7,500
2. Concrete flume / modify ext inlet: \$3,500
3. Asphalt / limerock base and subgrade: \$4,550.08

By:  _____

Print: Mike Uhre

Title: President – Florida Division



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: April 24, 2024

FROM: Kenneth R. Roundtree, Director of Operations

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

RE: Unit of Development No. 5A – Vista Center of Palm Beaches
Consider Purchase Order No. 24-563 to Shenandoah Construction
Pipe Repair Project

Background

Northern Palm Beach County Improvement District owns and maintains the surface water management in Unit 5A, Vista Center of the Palm Beaches. During a routine field inspection, a 120' section of 36" corrugated metal pipe was identified as a pipe in need of repair. It has been determined that sliplining is the preferred method to repair this pipe. Requests for bids were sent to three of Northern's annual contractors. Two bids were received (see attached bid tabulation) and Shenandoah Construction submitted the low bid in the amount of \$56,157.50. Shenandoah Construction has successfully completed this type of work before and is very qualified to provide this service.

Fiscal Impact

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

Recommendation

Northern Staff recommends Board approval of the referenced Purchase Order No. 24-563 to Shenandoah Construction in the amount of \$56,157.50 and waiver of the Payment and Performance Bond requirement as stipulated in the Engineering Standards Manual.

BID FORM
Vista Parkway CIPP
Unit # 5A

Crocs

Shenandoah

Ferreira

Item	Description	Unit	QTY
1	CIPP	5A	150ft
2			
3			
4			
5			
6			
7			
8			
9			
10			

Unit Cost	Item Cost
	\$79,500.00
	-
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	\$56,157.50
	-
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	no bid
	-
	-
	-
	-
	-
	-
	-

Total Bid Price

\$79,500.00

\$56,157.50

no bid



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

24-563

Purchase Order

Vendor :661

Shenandoah Construction

1888 N.W. 22nd Street
Pompano Beach, FL 33069
Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 04/11/2024
Required Date 04/21/2024
Prepared By Greg Sale

Workflow ID 07
Status Waiting for Board Documents
Description CIPP pipe rehab in Unit 5A

Change Order 0
Project No
Invoice to Y
follow

Comments : This money will come from the 5A loan

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	05A3	54613	CIPP pipe rehab in Unit 5A	56,157.50	56,157.50
Total :					\$56,157.50	

Approval Information

KATHLEEN J. MALONEY-POLLACK Board 2 - Approved 04/11/2024 2:01 PM 56,157.50
 SUSAN P. SCHEFF Board - Approved 56,157.50 04/11/2024 11:18 AM
 CLIFFORD D. BEATTY Executive Director - Approved 56,157.50 04/11/2024 9:14 AM
 KATHLEEN E. ROUNDTREE Finance Director - Approved 56,157.50 04/11/2024 9:12 AM
 LAURA L. HAM Budget Manager - Approved 56,157.50 04/11/2024 8:44 AM
 Kimberly A. Leser District Engineer - Approved 56,157.50 04/11/2024 8:43 AM
 KENNITH R. ROUNDTREE Department Manager - Approved 56,157.50 04/11/2024 7:22 AM
 Greg Sale Requester - Submitted 56,157.50 04/11/2024 7:01 AM

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



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: April 24, 2024

FROM: Kenneth R. Roundtree, Director of Operations

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

RE: Unit of Development No. 5A – Vista Center of Palm Beaches
Consider Purchase Order No. 24-564 to Crocs, LLC
Pipe Repair Project

Background

Northern Palm Beach County Improvement District owns and maintains the surface water management in Unit 5A, Vista Center of the Palm Beaches. During a routine field inspection, a 195' section of 60" corrugated metal pipe was identified as a pipe in need of repair. It has been determined that sliplining is the preferred method to repair this pipe. Requests for bids were sent to three of Northern's annual contractors. Two bids were received (see attached bid tabulation) and Crocs, LLC submitted the low quote in the amount of \$152,000.00. Crocs, LLC has successfully completed this type of work before and is very qualified to provide this service.

Fiscal Impact

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

Recommendation

Northern Staff recommends Board approval of the referenced Purchase Order No. 24-564 to Crocs, LLC in the amount of \$152,000.00 and waiver of the Payment and Performance Bond requirement as stipulated in the Engineering Standards Manual.

**BID FORM
Emerald Dunes Slip Line
Unit # 5A**

Cross

Shenandoah

Ferreira

Item	Description	Unit	QTY
1	Clean and slip line	5A	190ft
2			
3			
4			
5			
6			
7			
8			
9			
10			

Unit Cost	Item Cost
	\$152,000.00
	-
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	\$207,600.00
	-
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	no bid
	-
	-
	-
	-
	-
	-
	-

Total Bid Price

\$152,000.00

\$207,600.00

no bid



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

24-564

Purchase Order

Vendor :2054

Crocs, LLC

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

Billing and Shipping Address

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

Document Information

Document Date 04/11/2024
Required Date 04/21/2024
Prepared By Greg Sale

Workflow ID 07
Status Board 2 Documents
Description Emerald Dunes Slip Line of pipe #10

Change Order 0
Project No
Invoice to Y
follow

Comments : These funds will be from loan money for 5A

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	05A3	54613	Emerald Dunes Slip Line of pipe #10	152,000.00	152,000.00

Total : \$152,000.00

Approval Information

SUSAN P. SCHEFF	Board - Approved	04/15/2024 9:50 AM
	152,000.00	
CLIFFORD D. BEATTY	Executive Director - Approved	04/15/2024 8:47 AM
	152,000.00	
KATHLEEN E. ROUNDTREE	Finance Director - Approved	04/15/2024 8:46 AM
	152,000.00	
LAURA L. HAM	Budget Manager - Approved	04/15/2024 8:44 AM
	152,000.00	
Kimberly A. Leser	District Engineer - Approved	04/12/2024 8:40 AM
	152,000.00	
KENNITH R. ROUNDTREE	Department Manager - Approved	04/12/2024 7:12 AM
	152,000.00	
Greg Sale	Requester - Submitted	04/11/2024 11:27 AM
	152,000.00	

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

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

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

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



Northern Palm Beach County Improvement District
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EXECUTIVE SUMMARY

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

DATE: April 24, 2024

FROM Kenneth R. Roundtree, Director of Operations

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

RE: Unit of Development No. 5A – Vista Center of Palm Beaches
Consider Purchase Order No. 24-566 to Crocs, LLC
Pipe Repair Project

Background

Northern Palm Beach County Improvement District owns and maintains the surface water management in Unit 5A, Vista Center of the Palm Beaches. During a routine field inspection, a 353' section of 60" corrugated metal pipe was identified as a pipe in need of repair. It has been determined that sliplining is the preferred method to repair this pipe. Requests for bids were sent to three of Northern's annual contractors. Two bids were received (see attached bid tabulation) and Crocs, LLC submitted the low bid in the amount of \$239,000.00. Crocs, LLC has successfully completed this type of work before and is very qualified to provide this service.

Fiscal Impact

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

Recommendation

Northern Staff recommends Board approval of the referenced Purchase Order No. 24-566 to Crocs, LLC in the amount of \$239,000.00.

**BID FORM
Emerald Dunes Slip Line #16
Unit # 5A**

Crocs

Shenandoah

Ferreira

Item	Description	Unit	QTY
1	Clean and slip line	5A	353
2			
3			
4			
5			
6			
7			
8			
9			
10			

Unit Cost	Item Cost
	\$239,000.00
	-
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	\$265,713.00
	-
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	no bid
	-
	-
	-
	-
	-
	-
	-

Total Bid Price

\$239,000.00

\$265,713.00

no bid



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

24-566

Purchase Order

Vendor :2054

Crocs, LLC

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

Billing and Shipping Address

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

Document Information

Document Date 04/12/2024
Required Date 04/22/2024
Prepared By Greg Sale

Workflow ID 07
Status Board 2 Documents
Description Pipe C016 54 " slip line 353ft

Change Order 0
Project No
Invoice to Y
follow

Comments : These funds will come from loan money for 5A

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	05A3	54613	Pipe C016 54 " slip line 353ft	239,000.00	239,000.00

Total : \$239,000.00

Approval Information

SUSAN P. SCHEFF Board - Approved 04/15/2024 9:45 AM
239,000.00
CLIFFORD D. BEATTY Executive Director - Approved 04/15/2024 8:46 AM
239,000.00
KATHLEEN E. ROUNDTREE Finance Director - Approved 04/15/2024 8:46 AM
239,000.00
LAURA L. HAM Budget Manager - Approved 04/15/2024 8:45 AM
239,000.00
Kimberly A. Leser District Engineer - Approved 04/12/2024 9:57 AM
239,000.00
KENNITH R. ROUNDTREE Department Manager - Approved 04/12/2024 9:29 AM
239,000.00
Greg Sale Requester - Submitted 04/12/2024 8:52 AM
239,000.00

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



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

EXECUTIVE SUMMARY

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

DATE: April 24, 2024

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

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

RE: Unit of Development No. 16 – Palm Beach Park of Commerce
Consider Change Order No. 5 to J.W. Cheatham, LLC
Purchase Order No. 23-281
Venture Way Extension Project

Background

On January 25, 2023, Northern approved an Award of Contract to J.W. Cheatham, LLC to construct the extension of Venture Way within the Park Beach Park of Commerce. The improvements are complete and the Project Engineer is coordinating with Palm Beach County to schedule the final inspection. Change Order No. 5 requests an increase in the contract time of 30 days to allow coordination with Palm Beach County and punch list items to be completed prior to contract expiration.

Fiscal Impact

There are no fiscal impacts associated with this change order for time only.

Recommendation

The District Engineer recommends approval of Change Order No. 5 for an additional 30 days of contract time to J.W. Cheatham, LLC.

CHANGE ORDER

No. 5

PROJECT: Unit No. 16 Venture Way Extension Project

DATE: April 15, 2024

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

OWNER's Contract No.: PRJ 633

PROJECT ENGINEER: Kimley-Horn and Associates, Inc.

CONTRACTOR: J.W. Cheatham, LLC.

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

Description:

1. Extend contract time by 30-days

Reason for Change Order:

1. Additional time requested to obtain final approval of construction by Palm Beach County

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price <u>\$ 932,663.60</u>	Original Contract Time: Substantial Completion 180 days (9/20/23) Ready for final payment: 210 days (10/20/23) days and dates
Net Changes from Previous Change Orders: No. <u>0</u> to No. <u>4</u> <u>\$ 72,125.00</u>	Net change from Previous Change Orders: No. <u>0</u> to No. <u>4</u> <u>195 days</u>
Contract Price prior to this Change Order: <u>\$ 1,004,758.60</u>	Contract Time prior to this Change Order: Ready for final payment: 405 days (5/2/24) days and dates
Net Increase (Decrease) of this Change Order: <u>\$ 0.00</u>	Net Increase (Decrease) of this Change Order: <u>30 days</u>
Contract Price with all approved Change Orders: <u>\$ 1,004,758.60</u>	Contract Time with all approved Change Orders: Substantial Completion 405 days (5/2/24) Ready for final payment: 435 days (6/1/24) days and dates

RECOMMENDED:
Kimley-Horn and Associates, Inc.

BY: _____
Project Engineer

Date: 04/15/2024

APPROVED:
NPBCID

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

ACCEPTED:
J.W. Cheatham, LLC

BY: _____
Contractor

Date: 4/15/2024

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

	BOND/COI**	EIPC*	NOTE PROCEEDS	LANDOWNER FUNDS	TOTALS
Unit No. 2C - Alton	84,053.94			60,904.50	144,958.44
Unit No. 5 - Henry Rolf		-	13,529.00		13,529.00
Unit No. 5A - Vista Center			12,360.00		12,360.00
Unit 16 - P. B. Park of Commerce	14,795.34			6,273.00	21,068.34
Unit No. 53 - Arden	17,590.32				17,590.32
	116,439.60	-	25,889.00	67,177.50	209,506.10

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 183

APRIL 24, 2024

	BOND	LANDOWNER FUNDS	TOTALS
CONSTRUCTION:			
J. W. Cheatham, LLC (Alton Phase 2 Paving Project)	<u>74,533.78</u>	<u>59,416.10</u>	133,949.88
ENGINEERING:			
Michael B. Schorah & Assoc. (Phase 2 Final Asphalt)	<u>4,591.60</u>	<u>1,488.40</u>	6,080.00
OTHER PROFESSIONALS:			
Caldwell & Pacetti (Legal Services-INV#131598)	<u>2,958.00</u>	<u>-</u>	2,958.00
MISCELLANEOUS:			
NPBCID Reimbursement (NPBCID Personnel time & Auditor)	<u>1,970.56</u>	<u>-</u>	1,970.56
	84,053.94	60,904.50	144,958.44

**UNIT OF DEVELOPMENT NO. 5
DISBURSEMENT NO. 29
April 24, 2024**

	<u>NOTE PROCEEDS</u>	<u>TOTAL</u>
ENGINEERING:		
Mock Roos & Assoc., Inc. (Replace 96" CMP in Vista Ctr)	<u>10,529.00</u>	10,529.00
PROFESSIONAL SERVICES:		
NPBCID Reimbursements (Ferreira Services INV#4417252500001)	<u>3,000.00</u>	3,000.00
	<u><u>13,529.00</u></u>	<u><u>13,529.00</u></u>

**UNIT OF DEVELOPMENT NO. 5A
DISBURSEMENT NO. 51
APRIL 24, 2024**

	<u>NOTE PROCEEDS</u>	<u>TOTAL</u>
CONSTRUCTION:		
Industrial Divers Corp. (Dive Inspection) FINAL	<u>4,000.00</u>	
		4,000.00
ENGINEERING:		
Keshavarz & Associates (Survey for CIPP Dual Liners)	<u>8,360.00</u>	
		8,360.00
	<u><u>12,360.00</u></u>	<u><u>12,360.00</u></u>

**UNIT OF DEVELOPMENT NO. 16
DISBURSEMENT NO. 143
APRIL 24, 2024**

	BONDS	LANDOWNER FUNDS	TOTAL
CONSTRUCTION:			
J. W. Cheatham, LLC (Venture Way Extension #633)	12,231.00	5,958.00	18,189.00
ENGINEERING:			
Kimley-Horn & Assoc. (P.E. Services Venture Way)	1,135.00	315.00	1,450.00
NPBCID Reimbursements: (NPBCID Personnel time)			
	1,429.34		1,429.34
	14,795.34	6,273.00	21,068.34

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 132
APRIL 24, 2024**

	BOND	TOTAL
CONSTRUCTION:		
Centerline Utilities, Inc. (PODS D-southeast, D-southwest & I-north)	9,841.50	9,841.50
ENGINEERING:		
Michael B. Schorah & Assoc. (P.E. Services for Adren)	4,630.00	4,630.00
OTHER PROFESSIONALS:		
FlipsideGeo - Kevin Mayo (GIS Services INV#1433A)	1,750.00	
Caldwell & Pacetti (INV#131597 Legal)	665.90	2,415.90
MISCELLANEOUS:		
NPBCID Reimbursements: (NPBCID Personnel time & Auditor)	702.92	702.92
	17,590.32	-
		17,590.32



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: April 24, 2024

FROM: Katie Roundtree, Director of Finance and Administration

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

RE: Bond and Disclosure Counsel Agreement and Engagement Letter

Background

Last month, the Board approved the Legal Committee's recommendation to work with Nabors, Giblin and Nickerson to draft an engagement letter for bond and disclosure counsel services. Through discussion, Staff and General Counsel agreed that an Agreement for Bond and Disclosure Counsel Services should be drafted without designating the amount of fees charged. An Engagement Letter will be drafted for each potential transaction, specifying a fee for bond and disclosure services. The intention is to work with Staff and General Counsel on a few transactions to get an understanding of how much work is involved for the various members of the parties involved. This will help to establish a fair cost per transaction.

Staff and General Counsel have reviewed and recommend approval of the Agreement with Nabors, Giblin and Nickerson, P.A. for Bond and Disclosure Counsel Services. Also recommended is the Engagement Letter for the potential refunding of the Unit of Development No. 2C, Series 2014 bonds. The fee for bond counsel services is \$75,000, or \$1.67/ per \$1,000 bond, assuming a \$45 million bond issue. The fee for disclosure counsel services is approximately \$35,000, again, based on the amount of bonds issued. The amounts are comparable to similar size transactions and is roughly 60% of the fee charged by Mark Raymond on the original issue.

Fiscal Impact

Bond Counsel is typically paid from the cost of issuance proceeds from bonds issued.

Recommendation

Northern Staff and General Counsel recommend approval of the Agreement with Nabors, Giblin and Nickerson, P.A. for Bond and Disclosure Counsel Services, as well as the Engagement Letter for the potential Unit of Development No. 2C, Series 2014 refunding issue.

**AGREEMENT BETWEEN
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
AND
NABORS, GIBLIN & NICKERSON, P.A.**

THIS AGREEMENT shall be effective as of April ____, 2024 and is being entered into by and between **NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT** (the "District"), a water control district and an independent special district of the State of Florida and **NABORS, GIBLIN & NICKERSON, P.A.**, Tampa, Florida ("Nabors, Giblin & Nickerson"), a Florida professional service corporation.

PURPOSE

The District may finance or refinance various infrastructure and other capital improvements or its operations, as permitted by applicable law, through the issuance from time to time of taxable and tax-exempt bonds, refunding bonds, notes and/or other debt obligations (together with similar or successor obligations, the "Obligations").

The District desires to engage Nabors, Giblin & Nickerson as bond counsel and disclosure counsel in connection with the issuance and sale of such Obligations on the terms and conditions hereinafter set forth.

Nabors, Giblin & Nickerson desires to accept engagement as bond counsel and disclosure counsel in connection with the issuance and sale of the Obligations, on the terms and conditions hereinafter set forth.

THEREFORE, in consideration of the premises, which shall be deemed an integral part of this Agreement, and of the covenants and agreements herein contained, the District and Nabors, Giblin & Nickerson, intending to be legally bound thereby, agree as follows:

1. **BOND COUNSEL - SCOPE OF WORK.** Nabors, Giblin & Nickerson shall serve as bond counsel in connection with the issuance of the Obligations. The duties of Nabors, Giblin & Nickerson as bond counsel shall include, but not be limited to, the following:

A. Consultation with District officials and staff concerning all legal questions relating to prior, currently contemplated or future issuance or incurrence of Obligations, including the timely provision of updates involving Internal Revenue Code revisions or supplementations applicable thereto;

B. Attendance at any meeting of the District's Board of Supervisors (the "Board"), committee meetings or meetings of District staff and consultants that relate to the issuance or incurrence of Obligations, as needed;

C. Act as lead in the preparation of all bond documents (including preparation of any assessment resolution required by Section 298.305, Florida Statutes), relating to the issuance of the Obligations, said duty to be performed in cooperation with the District staff, underwriters, the District's financial advisor and general counsel;

D. Assist the District's financial advisor, District staff and consultants with structuring issues relating to Obligations;

E. Negotiation of legal and structuring terms with municipal bond insurers and rating agencies;

F. Analysis and resolution of all federal, state and local legal issues (including tax and securities law) associated with the Obligations;

G. Prepare and/or review, as the case may be, related assessment documentation and instruments;

H. Prepare all Obligation closing documents, timely deliver drafts of the closing documents to District staff, consultants and underwriters for review and comment, attend and be responsible for closing the Obligation transactions in conjunction with the other parties to the transaction;

I. Render opinions in written form at the time the Obligations are to be authenticated and delivered, which opinions shall cover the legality of the Obligations and the proceedings pursuant to which they are issued, as well as the federal income tax treatment of interest on the Obligations in accordance with industry standards; and

J. Provide advice and representation of the District in any ministerial proceeding, administrative proceedings or judicial proceeding pertaining to the Obligations.

2. DISCLOSURE COUNSEL - SCOPE OF WORK. Nabors, Giblin & Nickerson shall also serve as disclosure counsel in connection with the issuance of publicly offered Obligations. The duties of Nabors, Giblin & Nickerson as disclosure counsel shall include, but not be limited to:

A. Consultation with District officials and staff concerning disclosure questions and issues relating to the issuance of Obligations and continuing disclosure requirements;

B. Attendance at any meeting of the District's Board of Supervisors, any Committee meeting or meeting of staff and consultants, relating to the issuance of Obligations or disclosure matters, if requested;

C. Preparing and/or reviewing the District's bond purchase agreements in the event the Obligations are offered pursuant to a negotiated sale;

D. Preparing and/or reviewing the District's public sale solicitation documents in the event Obligations are offered pursuant to a competitive bid;

E. Preparing the District's preliminary and final official statements (also known as preliminary limited offering memorandums and limited offering memorandums) in connection with the issuance of Obligations;

F. Supervising and coordinating the printing and delivery of the preliminary and final official statements;

G. Reviewing all bond/financing documents prepared in connection with an issuance of Obligations to the extent such documents involve disclosure matters;

H. Providing a written 10(b)-5 disclosure opinion to the District at the time any Obligations are issued utilizing a disclosure document prepared by it as Disclosure Counsel;

I. Providing a reliance letter or written 10(b)-5 disclosure opinion to the District and underwriters at the time any Obligations are issued; and

J. Consulting with Board officials, staff and consultants regarding all matters relating to continuing disclosure requirements, specifically those imposed by Securities and Exchange Commission Rule 15c2-12, as amended from time to time (the "Rule"). Disclosure Counsel's responsibilities with respect to continuing disclosure shall involve, but not be limited to, providing advice and assistance with respect to the following issues:

- (1) determination of "material events" (as defined in the Rule) and timely disclosure of same;
- (2) yearly disclosure of "annual information" (as defined in the Rule);
- (3) yearly disclosure of audited financial statements;
- (4) timely disclosure of any material failure by the District to comply with the Rule;
- (5) determination and preparation of new language required by the Rule to be included in bond resolutions and official statements;

- (6) obtaining assurances and agreements from other "material persons" or "obligated persons" (as such terms are defined in the Rule) involved in a bond transaction that such persons will comply with the Rule; and
- (7) any and all other matters regarding the Rule and the District's continuing disclosure obligations.

3. **FEE RELATIONSHIP.** The District and Nabors, Giblin & Nickerson shall enter into a mutually agreeable engagement letter agreement with respect to each financing transaction based on the size and complexity of the transaction. Unless otherwise agreed to by the District in advance, the payment of any fees are contingent upon the successful issuance of the Obligations.

4. **PAYMENT FOR EXPENSES AND COSTS.** Nabors, Giblin & Nickerson shall be entitled to reimbursement in accordance with the District's Board approved per diem and travel policy while working outside the City of Tampa when such expenses are incurred at the request of the District, its general counsel, staff or its financial advisor. Nabors, Giblin & Nickerson shall complete and submit expense account forms and attach out-of-pocket expenses such as airline tickets, rental car agreements, lodging, parking fees, tolls, etc. Nabors, Giblin & Nickerson shall be reimbursed for all telephone call charges made by it in relation to the Obligations. Nabors, Giblin & Nickerson shall be reimbursed for reasonable actual out-of-pocket expenses, including but not limited to: stenographic recording and transcription services, copying, faxing, recording, filing and certification fees, postage, courier service, overnight mail, telegrams, etc. Nabors, Giblin & Nickerson shall be reimbursed at \$.20 per copy for photocopies. Payment for expenses listed in this subparagraph 4 shall not be contingent upon whether Obligations are sold.

5. **TERM OF AGREEMENT.** This Agreement shall become effective upon execution by both parties and may be terminated upon the provision of thirty (30) calendar day advance written notice by either party.

6. **CONSTRUCTION AND AMENDMENTS.** This Agreement shall be governed by, and construed in accordance with, the laws of the State of Florida with venue being in Palm Beach County, Florida. This Agreement may be amended only in writing duly entered into by the District and Nabors, Giblin & Nickerson.

7. **PROFESSIONAL LIABILITY INSURANCE.** Nabors, Giblin and Nickerson shall maintain Professional Liability insurance in an aggregate amount of no less than \$1,000,000 with a deductible of no more than \$75,000. Proof of insurance shall be provided annually to the District upon renewal or replacement.

8. **E-VERIFY.** Nabors, Giblin and Nickerson has registered with E-Verify pursuant to Section 448.095, Florida Statutes.

9. PUBLIC RECORDS. If acting on behalf of the District as provided under Section 119.011(2), Florida Statutes, Nabors, Giblin and Nickerson shall comply with the applicable provisions of Section 119.0701, Florida Statutes (Public Records). Specifically, it shall:

A. Keep and maintain Public Records required by the District to perform the services provided for in this Agreement.

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

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

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

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

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

G. If it has questions regarding the application of Chapter 119, Florida Statutes, to its duty to provide Public Records relating to this contract, contact the Custodian of Public Records at (624-7830, Office@NPBCID.org and 359 Hiatt Drive, Palm Beach Gardens, Florida 33418).

10. EFFECTIVE DATE. This Agreement shall be effective as of the date it is has been executed by both parties. (the "Effective Date").

IN WITNESS WHEREOF, the District and Nabors, Giblin & Nickerson have executed this Agreement on the dates written below.

Executed by Northern Palm Beach County Improvement District this ____day of _____, 2024.

(Attest)

Assistant Secretary

By: _____
Print: _____
Title: _____

Executed by Nabors, Giblin and Nickerson, P.A. this ____day of _____, 2024.

By: _____
Print: _____
Title: _____

BOND COUNSEL AND DISCLOSURE COUNSEL ENGAGEMENT LETTER

via Electronic Mail

April [___], 2024

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

Re: Proposed Issuance of Northern Palm Beach County Improvement District Water Control and Improvement Refunding Bonds, Unit of Development No. 2C, Series 2024

Dear Ms. Roundtree:

The purpose of this letter is to confirm the roles we propose to serve and responsibilities we propose to assume as bond counsel and disclosure counsel in connection with the issuance of the above-referenced bonds (collectively, the "Bonds") by the Northern Palm Beach County Improvement District (the "District").

It is our understanding that the proceeds of the Bonds are intended to be used by the District for the stated purposes of: (i) refinancing the District's outstanding Water Control and Improvement Bonds, Unit of Development No. 2C, Series 2014; (ii) funding any necessary reserves; and (iii) paying certain costs of issuance of the Bonds. This letter is provided pursuant to Section 3 of that certain Agreement Between Northern Palm Beach County Improvement District and Nabors, Giblin & Nickerson, P.A., dated April [___], 2024, between the District and our firm (the "Agreement").

We understand that the Bonds are estimated to be issued in an initial aggregate principal amount of \$55 million, expected to receive an investment grade rating and will be sold through a public offering in minimum denominations of \$5,000 and integral multiples thereof. The Bonds may or may not be insured.

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

Our firm is also being engaged by you as nationally-recognized disclosure counsel specially experienced in federal securities laws relating to governmental obligations, whose primary responsibility will be to draft the preliminary and final official statements in connection with the sale of the Bonds. As disclosure counsel, we will examine applicable laws, prepare and/or review various documents required for the successful marketing and sale of the Bonds, and undertake such additional duties as we deem necessary to render our federal securities law opinion including, but not limited to, the duties and responsibilities set forth in Section 2 of the Agreement.

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

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

Based upon (a) our current understanding of the terms, structure, size, method of sale and schedule of the financing, (b) the duties we have already undertaken and will undertake pursuant to this letter, (c) the time we have devoted and anticipate devoting to the financing, and (d) the responsibilities we have assumed and assume, we agree that our combined fee for the provision of the bond counsel and disclosure counsel services

described above will be equal to \$110,000. Such fee would be subject to adjustment, but only by mutual agreement, if (i) the expected par amount of the Bonds changes significantly, (ii) material changes in the structure or method of the financing occur, or (iii) material unusual or unforeseen circumstances arise which require a significant increase in our time or responsibility (such as litigation, hedge transactions or extended enhancement negotiations).

It is our intent to provide the District with the most effective support systems available, while at the same time allocating the costs of such systems in accordance with the usage of such services by individual clients. Therefore, in addition to our fees for legal services, we also charge separately for certain costs and expense disbursements as described in Section 4 of the Agreement. Our practice is to render one statement for professional services, disbursements and expenses at the closing of the issue and to receive payment in full at closing.

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

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

We appreciate the opportunity to be of service to you.

NABORS, GIBLIN & NICKERSON, P.A.

By: _____
[], Shareholder

Accepted and Approved:

Name: []
Title: []
Date: []



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

EXECUTIVE SUMMARY

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

DATE: April 24, 2024

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

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

RE: Multi-Unit
Consider First Amendment to Everglades Laboratories, Inc. Contract
Water Quality Testing

Background

On October 25, 2017, Northern entered into a General Services Contract with Everglades Laboratories, Inc. for water quality testing services. The contract is general in nature and does not set forth specific details regarding specifications, timing of deliverables and pricing. This First Amendment modifies the 2017 Agreement to an Annual Contract and incorporates Water Quality Analysis Specifications into the Agreement. Annual pricing will be obtained based on expected services. Everglades Laboratories, Inc. has executed the First Amendment to the Contract with Northern.

Fiscal Impact

Funding for Water Quality Testing is included in the Annual Budget each year.

Recommendation

The District Engineer and General Counsel recommend acceptance and execution of the First Amendment to the Everglades Laboratories, Inc. Contract.

**FIRST AMENDMENT TO
AGREEMENT BETWEEN NORTHERN PALM BEACH COUNTY IMPROVEMENT
DISTRICT AND EVERGLADES LABORATORIES, INC.**

This First Amendment (the “First Amendment”) shall be effective as of the ____ day of _____, 2024 and is being entered into by and between Northern Palm Beach County Improvement District, (the “Owner”) located at 359 Hiatt Drive, Palm Beach Gardens, Florida 33418 and Everglades Laboratories, Inc. located at 2253 Vista Parkway, Suite 11, West Palm Beach, Florida 33401, (the “Contractor” and together with the Owner collectively referred to herein as the “Parties”).

WITNESSETH

Whereas, on the 25th day of October, 2017, the Owner and Contractor entered into an agreement (the “Agreement”) whereby the Contractor was to supply the District with those General Services described therein; and

Whereas, the Owner and Contractor intend by this First Amendment to modify the Agreement as hereinafter described.

Now, Therefore, for and in consideration of the mutual understandings set forth herein, the sufficiency of which is accepted by both the Owner and Contractor, the Owner and Contractor agree as follows:

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

Section 2. Amendment. The Agreement is amended to include the attached Specification 1000, titled, “General Requirements and Specifications-Water Quality Analysis” which is incorporated in and made a part of the Agreement.

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

Section 4. Miscellaneous Provisions.

(A) Binding Effect. All of the terms and provisions of this First Amendment, 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.

(B) Assignability. This First Amendment may not be assigned without the prior written consent of all Parties to this First Amendment, provided such consent may not be unreasonably withheld.

(C) Severability. If any part of this First Amendment 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.

(D) Governing Law, Venue and Jurisdiction. This First Amendment and all transactions contemplated by this First Amendment 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 laws principle. Jurisdiction and Venue of all proceedings in connection herewith shall be exclusively in the Circuit Court of the Fifteenth Judicial Circuit in and for Palm Beach County, Florida, and each party hereby waives whatever their respective rights may have been in the selection of venue.

(E) Waiver of Jury Trial. The parties hereby waive any rights any of them may have to a jury trial in any litigation arising out of or related to this First Amendment and agree that they shall not elect a trial by jury. The parties hereto have separately, knowingly and voluntarily given this waiver of right to trial by jury with the benefit of competent legal counsel.

(F) Headings. The headings contained in this First Amendment are for convenience of reference only, and shall not limit or otherwise affect in any way the meaning or interpretation of this First Amendment.

(G) Attorney Fees. It is hereby understood and agreed that in the event any lawsuit in any judicial system, including federal or state, is brought to enforce compliance with this First Amendment or interpret same, or if any administrative proceeding is brought for the same purposes, the prevailing party to said action shall be entitled to reasonable fees and costs, including legal, exparte and/or appellate fees and costs.

(H) Enforcement of Remedies. The failure of any party to insist on a strict performance of any of the terms and conditions hereof shall be deemed a waiver of the rights of 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 and conditions.

(I) Construction. The parties acknowledge that each has shared equally in the drafting and construction of this First Amendment and accordingly, no court construing this First Amendment shall construe it more strictly against one party than the other and every covenant, term and provision of this First Amendment shall be construed simply according to its fair meaning.

(J) Counterparts. This First Amendment may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

(K) Effective Date. This First Amendment shall be effective as of the last date that it is signed by all Parties hereto.

Executed this ____ day of _____, 2024 by Northern Palm Beach County Improvement District.

ATTEST:

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

Assistant Secretary

By: _____

Print: _____

Title: _____

Executed this 29 day of March, 2024 By EVERGLADES LABORATORIES, INC.

ATTEST:

EVERGLADES LABORATORIES, INC.



By:  _____

Print: Benjamin Martin III

Title: Director / Owner

01000
GENERAL REQUIREMENTS AND SPECIFICATIONS
WATER QUALITY ANALYSIS

1.0 PROJECT LOCATION

The work will be the collection and analysis of surface and groundwater (monitoring wells) samples collected within the boundaries of the Northern Palm Beach County Water Control District (OWNER).

2.0 SCOPE OF WORK

Work includes furnishing all labor, materials, supplies, equipment, tools, transportation, supervision and the technical and professional personnel in connection with collection and laboratory analysis of surface and ground water samples.

Such analysis is a requirement of State permitting agencies and/or a means of monitoring the water quality in the OWNER maintained lakes, canals and waterways. Frequency of sample analysis and parameters analyzed varies within the Units of Development.

3.0 PAYMENT

Data and Application for Payment must specifically show Unit of Development and Station Number where samples were taken and type of sample (surface or ground water) as given in Contractor's Unit Price Schedule.

4.0 SUBMITTAL

- A. Contractor will submit all data on OWNER approved forms.
- B. Contractor shall submit proof of State of Florida Department of Health Environmental Laboratory Certification in all required analysis categories outlined in this Contract.
- C. Contractor shall obtain all other permits required to perform this work in the State of Florida.
- D. Contractor shall supply lab data results to OWNER within sixty (60) days of testing. Failure to supply lab results to OWNER within 60 days of collecting sample will result in a penalty fee equivalent to 10% of the total cost of said sampling event.

5.0 QUALITY ASSURANCE

- A. Contractor shall submit to OWNER an approved QA/QC Plan to cover all areas of analysis in Contract.
- B. All analysis shall be performed according to EPA, Florida Health and Florida DEP approved methods. Contractor must provide OWNER with approved method of analysis to be used for each parameter.
- C. Sample analysis data that appears questionable to Contractor or OWNER will be reanalyzed by Contractor at no additional cost to OWNER.

- D. OWNER reserves the right to have water quality data verified by another Certified Laboratory should controversy arise.
- E. All parameters must be analyzed as scheduled. Sampling events that were missed or samples that are unusable will not be paid for by OWNER.

6.0 METHODS OF ANALYSIS

Contractor will use only methods of analysis approved by governmental regulatory agencies and OWNER before changing any analysis procedure.

7.0 GENERAL

- A. OWNER reserves the right to inspect Contractor's laboratory and request qualifications of Laboratory personnel.
- B. Prior to discussing any of the water quality data with an outside source, Contractor shall notify OWNER.
- C. All sites are accessible by vehicle, within 100 feet. A generator may be required at some locations, because electricity is not available at all sites.
- D. Contractor shall collect water quality samples using approved techniques. Samples shall be collected by a qualified field biologist or qualified laboratory technician.
- E. Costs for sampling per station on future developments shall be based on the Unit Price Schedule for units with equivalent parameters.
- F. The Contract Time for each year will run from October 1st to September 30th. It is solely the responsibility of the Contractor to initiate any re-negotiation of the Unit Price Schedule sixty (60) days prior to March 1st of each year, ("the renegotiation deadline date"). Failure to initiate a re-negotiation of rates prior to the re-negotiation deadline date shall result in the continuation of the rates contained in the Contract until the end of that term. The OWNER reserves the right to terminate negotiations and continue Work under existing rates or terminate the Contract if agreement is not reached by the re-negotiation deadline date.

END OF SECTION



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: April 24, 2024

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

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

RE: Unit of Development No. 18 – Ibis Golf & Country Club
Consider Purchase Order to Everglades Laboratories, Inc.

Background

On October 25, 2017, Northern entered into a General Services Contract with Everglades Laboratories, Inc. for water quality testing services. The contract is general in nature and does not set forth specific details regarding specifications, timing of deliverables and pricing.

The Amended and Restated Maintenance Agreement with the City of West Palm Beach for the Ibis community requires Northern to perform alum treatments on specific lakes in Ibis. The project includes three applications of aluminum sulfate in the 11 specified lakes within the Ibis Water Management System over a period of three Fiscal Years (October 1-September 30). The Board approved a purchase order to SOLitude Lake Management to perform the three alum treatments. Application No. 2 was completed in December 2023.

Post application water quality testing is also required per the Agreement in order to document the water quality at various stages post treatment. The results will determine whether a third application of alum is required. Purchase Order No. 24-388 authorizes monthly water quality testing from November 2023 through September 2024 in the amount of \$6,574.25 per month or a total of \$72,316.75. Also, per the Agreement, 85% of the cost of the testing is reimbursable by the City of West Palm Beach.

Fiscal Impact

Funding for water quality testing is included in the Annual Budget each year and 85% of the expense is reimbursable from the City of West Palm Beach.

Recommendation

Northern Staff and General Counsel recommend acceptance of Purchase Order No. 24-388 to Everglades Laboratories, Inc. in the amount of \$72,316.75 for post alum application water quality testing.



Northern Palm Beach County Improvement District

Purchase Order

Purchase Order No.

24-388

Vendor :969

Everglades Laboratories, Inc.

2253 Vista Parkway, Ste. 11
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 02/22/2024
Required Date 03/03/2024
Prepared By LUCAS G. SCHAFFER

Workflow ID 07
Status Board 2 Documents
Description Unit 18 Ibis post alum treatment water quality sampling

Change Order 0

Project No

Invoice to follow Y

Comments : This is required per the Agreement with the City of West Palm Beach to determine if the alum treatment is working and if we will need a third treatment or not. 85% of this expense is reimbursable by the City.

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	1801	53114	Unit 18 Ibis post alum treatment water quality sampling	72,316.75	72,316.75

Total : \$72,316.75

Approval Information

SUSAN P. SCHEFF	Board	02/23/2024 10:07 AM
CLIFFORD D. BEAT	Executive Director	02/23/2024 9:43 AM
KATHLEEN E. ROUN	Finance Director	02/23/2024 9:28 AM
LAURA L. HAM	Budget Manager	02/22/2024 3:47 PM
Kimberly A. Leser	District Engineer	02/22/2024 3:30 PM
LUCAS G. SCHAFFE	Requester	02/22/2024 2:25 PM
Kimberly A. Leser	District Engineer	02/22/2024 11:42 AM
LUCAS G. SCHAFFE	Requester	02/22/2024 10:48 AM

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

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

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

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

**UNIT OF DEVELOPMENT NO. 43
REGULAR AGENDA
DISBURSEMENT NO. 215B
APRIL 24, 2024**

EIPC TOTALS

ENGINEERING:

WGI, Inc. (Wantman Group)

(Boardwalk Repairs PO#23-48)

1,800.00

1,800.00

1,800.00

1,800.00



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: April 24, 2024

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

RE: Consider Project/Consulting Engineer Professional Services Agreement

Background

At the March 27, 2024 Board Meeting, Northern's Board of Supervisors approved the recommendation from the Engineering Review Committee to engage the 22 firms that replied to the Request for Qualifications for Project and Consulting Engineers. The Board authorized Staff to prepare a Professional Services Agreement for the provision of engineering services. Attached is the proposed Project/Consulting Engineer Professional Services Agreement for Board consideration. If approved, the agreement will be distributed to the respective firms for execution. As executed new agreements are received: (a) the former agreement for services with that firm, if any, shall be issued a notice of termination and any existing but incomplete purchase orders with that firm shall be concurrently transferred to and made subject to the new services agreement and (b) upon execution of all of the new service agreements, Northern will then issue notices of termination for any remaining previous agreements for engineering services for which no outstanding purchase orders have been issued. Once an outstanding purchase order is completed, the applicable previous agreement for engineering services shall similarly be terminated.

Fiscal Impact

Funds are available for engineering services as required.

Recommendation

Northern Staff and General Counsel recommend Board approval of: (i) the Project/Consulting Engineer Professional Services Agreement, (ii) issuance of notice of termination of all previous agreements for engineering services as set forth above, and (c) designation of the President, and in his absence the Vice-President, to sign new service agreements as they are returned to the District by their respective firms.

**AGREEMENT
BETWEEN
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
AND**

**FOR PROJECT/CONSULTING ENGINEER
PROFESSIONAL SERVICES**

This Agreement (the “Agreement”) shall be dated _____ 1, 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 (“District”) and _____ (“Engineer”).

From time to time the District intends to engage the Engineer to provide Project and Consulting Engineer professional services. This Agreement sets forth the general terms and conditions which shall govern the relationships and performance of District and Engineer if, and only if one or more Purchase Orders are agreed to under this Agreement with each engagement (the “Specific Project”) to be documented by a Purchase Order. For the purpose of this Agreement a “Purchase Order” means an authorization to perform engineering “Services” of the nature described in Exhibits “A” through “D”, inclusive, and shall have the same meaning as an “Engineering Service Authorization.”

District and Engineer in consideration of their mutual covenants as set forth herein agree as follows:

ARTICLE 1 - SERVICES OF ENGINEER

1.01 Scope

A. The Services, including deliverables, to be provided by Engineer may include, on a Specific Project basis such of the Services set forth in Exhibits “A”, “B”, “C” and “D”, once authorized by District as provided herein. Services for each Specific Project will be detailed in a duly executed Purchase Order which will indicate the specific tasks and functions to be performed and deliverables to be provided by the Engineer.

B. The Purchase Order format is contained in attached composite Exhibit “F”.

C. This Agreement is not a commitment by District to Engineer to issue any Purchase Order(s).

D. Engineer shall not be obligated to perform any prospective Purchase Order Services unless and until District and Engineer agree as to the particulars of the Specific Project, Engineer’s Services, Engineer’s compensation, and all other appropriate matters.

E. The provision of Services shall be carried out in accordance with and subject to the Peer Review requirements set forth in Exhibit “G”.

1.02 Purchase Order Procedure

A. District and Engineer shall agree on the scope, time for performance, deliverables and basis of compensation and all other appropriate matters for each Purchase Order.

B. Engineer will commence performance of its Services as set forth in the Purchase Order.

ARTICLE 2 - DISTRICT'S RESPONSIBILITIES

2.01 General

Upon request by the Engineer and to the extent reasonably available as determined by the District at its sole discretion, the District will make reasonable good faith effort(s) for the provision of the following:

A. To make available to the Engineer such information as is in its possession and reasonably available identifying the District's requirements for the Engineer's provision of Services, including design objectives and constraints, space, capacity and performance requirements, flexibility, and expandability, and any budgetary limitations.

B. To assist the Engineer by providing the Engineer with such reasonable information as is in its possession and pertinent to the project or activities for which the Services are requested. To the extent the District has any documentation, said documents shall be made available to the Engineer; however, the District does not warrant the accuracy or completeness of any particular document provided or made available to the Engineer by the District, and any reliance by the Engineer upon same is at the Engineer's own risk.

C. Provide access to and make provision for the Engineer to enter upon public and private property to the extent required in order for the Engineer to perform its Services.

D. Provide, as required for a Specific Project:

1. Accounting, bond and financial advisory, independent cost estimating, and insurance counseling services.

2. Legal services with regard to issues pertaining to a Specific Project as District requires, a contractor raises, or Engineer reasonably requests.

3. Such auditing services as District requires to ascertain how or for what purposes a contractor has used the moneys paid.

4. Placement and payment for advertisement for bids in appropriate publications.

E. Give prompt notice to the Engineer when the District observes or otherwise becomes aware of any defect in a construction activity, work or project for which the Engineer is providing Services. The District's responsibility to notify the Engineer of said defects does not in any way obligate the District to identify same or relieve the Engineer of its responsibilities for construction observation.

F. Advise Engineer of the identity and scope of services of any independent consultants

employed by District to perform or furnish services in regard to a Specific Project, including, but not limited to, cost estimating, project peer review, value engineering, and constructability review.

G. If District designates a construction manager or an individual or entity other than or in addition to the Engineer to represent District at a Specific Project site, the District shall define the duties, responsibilities, and limitations of authority of such other party and the relation thereof to the duties, responsibilities, and authority of Engineer.

H. If more than one prime construction contract is to be awarded for a Specific Project, the District may designate in the Purchase Order a person or entity to have authority and responsibility for coordinating the activities among the various prime contractors, and define and set forth the duties, responsibilities, and limitations of authority of such individual or entity and the relation thereof to the duties, responsibilities, and authority of Engineer.

I. Once informed of same, to attend such pre-bid conferences, bid openings, pre-construction conferences, construction progress and other job-related meetings, and substantial completion and final payment inspections where and to the extent deemed necessary by the District.

ARTICLE 3 - TERM; TIMES FOR RENDERING SERVICES; SUSPENSION

3.01 Term

A. The term of this Agreement shall commence on _____ 1, 2024 and continue until terminated at either party's option, with or without cause, following sixty (60) day advance written notice to the other party.

B. [Intentionally Left Blank]

C. Times for Rendering Services

1. The time for performing Services or providing deliverables will be stated in the applicable Purchase Order. If no times are so stated, Engineer will perform services and provide deliverables within a reasonable time.

2. For purposes of this Agreement, the term "day" means a standard calendar day of 24 hours.

3. The time for the District's or Engineer's performance will be extended when performance was delayed by causes beyond the control and without the fault of the party seeking the extension or as may be agreed upon by both parties. That party being delayed shall promptly notify the other party in writing when it is being delayed and the nature of the delay.

D. If Engineer's services under a lump sum Purchase Order are delayed or suspended in whole or in part by District, or others, or if Engineer's services under a Purchase Order are extended by actions or inactions of others for more than ninety (90) days through no fault of Engineer, Engineer shall be entitled to an equitable adjustment of compensation provided for elsewhere in this Agreement to reflect incremental costs, if any, incurred by Engineer in connection with, among other things, such delay or suspension and reactivation and the fact that the time for performance under the Purchase Order has been revised.

ARTICLE 4 - PAYMENTS TO ENGINEER

4.01 Payment for Services and Reimbursable Expenses of Engineer

A. District shall pay Engineer as set forth herein and in accordance with each Purchase Order. To the extent there is a conflict between this Agreement and a Purchase Order, the Agreement shall prevail unless the Purchase Order was approved by the District's Board of Supervisors in which event the Purchase Order shall prevail.

B. Engineering Services - The District shall pay the Engineer for Services a negotiated fee based on one of the following and/or as specified in the applicable Purchase Order:

1. When there is a well-defined scope of services for a Specific Project, a lump sum fee based on anticipated hourly effort. The Engineer will furnish the District with a detailed breakdown of anticipated tasks and associated fees, including hourly effort and subconsultant fees, plus expenses required as a basis for substantiating the lump sum fee. The frequency of payment shall be mutually agreed upon in writing between the parties at the time of authorization.

2. If the scope of services for a Specific Project cannot be sufficiently defined so as to enable an accurate estimate of the hourly effort to be prepared, the District shall pay the Engineer, for additional services performed by personnel in the employ of the Engineer on an hourly rate schedule in accordance with Exhibit "J" or in a Purchase Order approved by the Board of Supervisors plus the cost of Reimbursable Expenses as defined herein. The Engineer shall provide a cost estimate prior to commencing work and shall not exceed this estimate without prior approval by the District. All billings and payments under this Section shall be made on a monthly basis. The Engineer shall have the right to present a modification of the hourly rate schedule for Professional Services as costs change from time to time for approval by the District.

C. Reimbursable Expenses – The costs incurred for: reproduction of reports, drawings and documents that are over and above the number of sets and copies agreed upon within the applicable scope of services defined in the Purchase Order; special consultants; aerial photography and similar related items to the extent they do not exceed the reimbursement rates authorized by law or as has been approved by the District, as may be amended from time to time, as identified on the attached Exhibit "H".

D. Other Payment Provisions

1. Preparation of Invoices. Invoices for each Purchase Order will be prepared in accordance with Engineer's standard invoicing practices and will be submitted to District by Engineer monthly, unless otherwise agreed.

2. Payment of Invoices. The District will generally pay invoices within thirty (30) days of receipt provided that the invoices are submitted on or before the second Wednesday of each month. If said invoice(s) is/are not timely submitted, the invoice(s) will be processed by the District during the next monthly pay period.

3. Disputed Invoices. In the event of a disputed or contested invoice, only that portion contested may be withheld from payment, and the undisputed portion will be paid.

E. Payment Provisions Upon Termination

1. If this Agreement is terminated by District upon the completion of any phase of a Service activity, progress payments due Engineer for Services rendered through such phase shall constitute total payment for such Services. If this Agreement is terminated by District during any phase of a Service activity, Engineer shall be paid for Services rendered during that phase on the basis of:

(a) For Services under the Agreement to be paid for on the basis of hourly rate, payment shall be made for all Services, including Reimbursable Expenses, rendered during that phase to date of termination by principals and employees assigned to the Project, or

(b) For Services under the Agreement to be paid for on the basis of a lump sum fee, payment shall be based upon the percent of the lump sum fee equal to the percent of Services complete for that phase to date of termination.

2. In the event of termination, Engineer shall be paid for all accrued but unpaid Services and Reimbursable Expenses.

3. In the event of early termination, Engineer will be entitled to invoice the District and be paid for all Services performed or furnished and all Reimbursable Expenses incurred through the effective date of such early termination.

ARTICLE 5 - INSURANCE

A. General Liability and Workers' Compensation - The Engineer shall procure, maintain and provide proof of insurance for protection from claims under workers' compensation acts, claims for damages because of bodily injury, including personal injury, sickness or disease from death of any and all employees or of any person other than such employees, and from claims or damages because of injury to or destruction of property including loss of use resulting therefrom in accordance with the insurance requirements set forth in attached Exhibit "I".

B. Professional Liability - Insurance & Indemnification - The Engineer shall maintain Professional Liability insurance insuring the Engineer for sums which the Engineer shall become legally obligated to pay as damages because of liability arising out of any negligence, error or mistake in rendering or omission in failing to render the professional services required by it in the performance of its engineering services under this Agreement. Required coverage and deductibles shall be negotiated on a Specific Project basis.

ARTICLE 6 - GENERAL CONSIDERATIONS

A. Instruments of Service - The Engineer shall create and provide the District with certain deliverables pursuant to this Agreement. Said deliverables are hereinafter referred to as ("Instruments of Service") and may include but are not limited to construction records, drawings, record drawings, facility reports, Plans of Improvements or Reports of Engineer, including amendments thereto, maintenance reports, calculations, studies, technical reports and data which are developed, created, produced or otherwise originated by the Engineer, its subcontractor(s), agents, successors or assigns for Services performed. The District and Engineer agree that the Instruments of Service as described herein include but are not limited to Public Records as defined in Chapter 119, Florida Statutes.

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

1. Keep and maintain Public Records required by the District to perform the services provided for in this Agreement.

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

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

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

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

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

7. If the Engineer has questions regarding the application of Chapter 119, Florida Statutes, to the Engineer 's duty to provide Public Records relating to this contract, contact the Custodian of Public Records at (624-7830, Office@NPBCID.org and 359 Hiatt Drive, Palm Beach Gardens, Fl. 33418).

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

D. Electronic Instruments of Service - For the purpose of this Section, Electronic Instruments of Service shall be defined as and include those Instruments of Service that are either available in or provided to the District in electronic form, compatible with commercial computer software programs or when applicable, custom computer software applications or programs created by or through the Engineer for the District. The Engineer agrees that when Electronic Instruments of Service are requested, the Engineer shall also provide, at no additional cost to the District, the following: (i) identification of all

computer software programs, including the release date or version, needed or required in order to use or interpret the Electronic Instruments of Service, and (ii) when proprietary computer software are involved or necessary, a listing of all licensors and licenses needed for the proprietary computer software programs and applications.

E. Ownership - As for Services provided pursuant to the Agreement and in consideration for the District entering into this Agreement and other previously provided good and valuable consideration the sufficiency and receipt in full of which is hereby acknowledged, the Engineer hereby assigns, transfers, sells and otherwise grants (the "Grant") to the District any and all rights it now has or in the future may have in the Instruments of Service (including Electronic), provided the Engineer is entitled to retain copies of the Instruments of Service (including Electronic) and, unless otherwise specifically stated and agreed to in a Purchase Order, use for other purposes or sell any ideas and techniques that have developed by it during the course of the Services provided without further consent, license or approval by the District. This Grant shall be self-operative upon execution of this Agreement by the parties hereto; however, the Engineer agrees to execute and deliver to the District any further assignment or other instrument necessary to evidence a Grant, without the payment by the District of any additional consideration for such ownership interest. This paragraph shall survive the termination or expiration of this Agreement. Any and all Instruments of Service (including Electronic) that are provided pursuant to the Agreement shall become the property of the District for its use and/or distribution as may be deemed appropriate by the District.

F. Reuse of Documents - All documents including drawings and specifications furnished by Engineer pursuant to this Agreement are instruments of its Services in respect of a Specific Project. They are not intended or represented to be suitable for reuse by District or others on extensions of a project or on any other project. Any reuse without specific written verification or adaptation by Engineer will be at the user's sole risk. Any verification or adaptation will entitle Engineer to further compensation at rates to be agreed upon by District and Engineer.

G. Estimates of Cost - Since Engineer has no control over the cost of labor, materials or equipment, or over a contractor(s)' methods of determining prices, or over competitive bidding or market conditions, its opinions of probable project cost or construction cost are to be made on the basis of its experience and qualifications and represent its best judgment as a design professional familiar with the construction industry, but Engineer cannot and does not guarantee that proposals, bids or the construction cost will not vary from opinions of probable cost prepared by it. If the District wishes greater assurance as to construction costs, it may employ an independent cost estimator.

H. The Standards and Parameters of Performance are as follows:

1. The standard of care for all professional engineering and related Services performed or furnished by Engineer under this Agreement will be the care and skill ordinarily used by members of the Engineer's profession practicing under similar circumstances at the same time and in the same locality.

2. Engineer shall be responsible for the technical accuracy of its Services and documents resulting therefrom, and District shall not be responsible for discovering deficiencies, errors or omissions therein. Engineer shall correct such deficiencies, errors or omissions without additional compensation.

3. Engineer may employ such consultants (following notice to the District) as Engineer deems necessary to assist it in the performance or furnishing of its Services. Engineer shall not be required to employ any consultant unacceptable to Engineer.

4. Engineer shall comply with applicable laws or regulations and District mandated standards. This Agreement is based on these requirements as of the Effective Date of this Agreement. Changes to these requirements after the Effective Date of this Agreement may be the basis for modifications to District's responsibilities or to Engineer's scope of Services, times of performance, or compensation.

5. District shall make decisions and carry out its other responsibilities in a timely manner.

6. Engineer shall not be required to sign any documents, no matter by whom requested, that would result in Engineer having to certify, guarantee or warrant the existence of conditions whose existence Engineer cannot ascertain within its Services for that Service or Specific Project. District agrees not to make resolution of any dispute with Engineer or payment of any amount due to the Engineer in any way contingent upon Engineer signing any such certification.

7. Contemporaneous with the provision of Services, Engineer and District shall each designate specific individuals to act as Engineer's and District's representatives with respect to the Services to be performed or furnished by Engineer and responsibilities of District. Such individuals shall have authority to transmit instructions, receive information, and render (unless District Board of Supervisor direction is required) decisions relative to Services or Specific Projects on behalf of each respective party.

ARTICLE 7 – SPECIAL PROVISIONS

A. Notices. For purposes of this Agreement, notices and all other communications provided for in this Agreement shall be in writing and shall be deemed to have been duly given (a) on the date of delivery, if delivered by hand, (b) on the date of transmission, if delivered by electronic mail within regular business hours and a hard copy of the email transmission to be promptly sent by US Mail on the same date as transmission, (c) on the first business day following the date of deposit, if delivered by guaranteed overnight delivery service, or (d) on the fourth business day following the date delivered or mailed by United States registered or certified mail, return receipt requested, postage prepaid, all as addressed in accordance with the following notice addresses, except that notices of change of address shall be effective only upon receipt.

As to DISTRICT:

Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, Florida 33418-7106
Attn: District Engineer
Telephone: (561) 624-7830
Email: office@npbcid.org

As to ENGINEER:

Name
Address

Attn:
Telephone:
Email:

If a party changes its mailing address or designated recipient for notices, such change shall be communicated in writing to the other parties within five business (5) days of the change.

B. Entire Agreement. This Agreement represents the entire understanding and agreement between the parties with respect to the subject matter hereof and shall supersede any prior agreements between the parties for the provision of engineering services, which prior agreements shall terminate as of the Effective Date of this Agreement.

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. Assignment. This Agreement may not be assigned without the prior written consent of all parties to this Agreement, provided such consent may not be unreasonably withheld.

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 and to the extent that the material purposes of this Agreement can still be determined and effectuated.

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 laws principle. Venue of all judicial proceedings in connection herewith shall be exclusively in the Fifteenth Judicial Circuit in and for Palm Beach County, Florida, and each party hereby waives whatever their respective rights may have been in the selection of venue.

G. Waiver of Jury Trial. The parties hereby waive any rights any of them may have to a jury trial in any litigation arising out of or related to this Agreement and agree that they shall not elect a trial by jury. The parties hereto have separately, knowingly and voluntarily given this waiver of right to trial by jury with the benefit of competent legal counsel.

H. Dispute Resolution. All controversies, claims, disputes and matters in question (together a "Dispute") by and between the Owner and Engineer that arise out of, relate to or pertain to this Agreement or a breach thereof which are not resolved through informal negotiations shall be decided in accordance with the provisions of this subparagraph.

It is required that prior to the commencement of any litigation, that a party who seeks resolution of a Dispute between the Owner and Engineer shall first notify the other party in writing of the existence and subject matter of the Dispute in question. Such notice shall designate the names of three (3) impartial and prospective mediators, each of whom shall be registered with an office of the American Arbitration

Association located in either Miami, Florida or Atlanta, Georgia. The recipient party within fifteen (15) business days following receipt of such notice shall be entitled to select from such list one (1) individual to act as mediator for the Dispute described in the notice sent by the issuing party and shall be obligated to provide written notice of its selection to the other party on or before the elapse of said fifteen (15) business days. Unless otherwise agreed, the parties shall meet with the mediator in the administrative offices of the Owner within fifteen (15) business days after the recipient party has provided written notice of its selection of the mediator and the parties agree to use their best efforts to resolve the matters in Dispute at the mediation. The mediation herein shall not continue longer than one (1) day without the approval of both parties. Neither party shall be bound by any recommendation of the mediator; however, any agreement reached between the Owner and Engineer during mediation shall be final and conclusive as between them. All expenses of mediation, including the fees and costs of the mediator, shall be shared equally by the parties, but each party shall be responsible for their own respective legal fees or other professional fees incurred in the mediation.

If the parties are unable to resolve the Dispute by mediation, then in only those instances where the Dispute is for an amount of less than \$100,000.00, either party may request by submitting such demand in writing to the other party that binding arbitration be held and governed pursuant to the Florida Arbitration Code. Such written demand shall be made within fifteen (15) business days after conclusion of the unsuccessful mediation and during said fifteen (15) business day request period: (i) no litigation may be initiated by either party regarding the Dispute and (ii) any Statute of Limitations or non-claim deadline shall be tolled.

If the Owner and Engineer agree on selection, there shall be one (1) arbitrator. If no agreement as to the selection of an arbitrator can be reached within 30 days after receipt of the demand for arbitration, there shall be three (3) arbitrators, of whom is to be named in writing by the Owner, the second by the Engineer and the third arbitrator chosen by the other two (2) arbitrators who have been appointed. If there is only one (1) arbitrator, said arbitrator's decision shall be binding and if there are three arbitrators, a decision by any two of them shall be binding. No one shall act as an arbitrator who is in any way financially interested in the work or in the business affairs of either the Owner or the Engineer. Should either party refuse or neglect to select or appoint an arbitrator in accordance with the preceding paragraph, then a neutral arbitrator shall be selected by the American Arbitration Association upon request of the other party. An award rendered by the arbitrator(s) shall be final and subject to judicial enforcement.

All Disputes in excess of \$100,000.00 may be resolved in arbitration if the parties so agree in writing, otherwise either party may bring an action for relief and /or damages in the appropriate judicial forum in the Fifteenth Judicial Circuit in and for Palm Beach County, Florida.

I. 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.

J. Enforcement Costs. If any civil action, arbitration or other legal proceeding is brought for the enforcement of this Agreement, or because of an alleged dispute, breach, default or misrepresentation in connection with any provision of this Agreement, the successful or prevailing party or parties shall be entitled to recover reasonable attorneys' fees, sales and use taxes, court costs and all expenses even if not taxable as court costs including, without limitation, all such fees, taxes, costs and expenses incident to arbitration, appellate, bankruptcy and post-judgment proceedings), incurred in that civil action, arbitration or legal proceeding, in addition to any other relief to which such party or parties may be entitled. Attorneys' fees shall include, without limitation, paralegal fees, investigative fees,

administrative costs, sales and use taxes and all other charges billed by the attorney to the prevailing party.

K. 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.

L. Rights of other Parties. It is intended that the rights, duties and privileges of the parties as contained herein, are solely for the benefit of District and Engineer. No person or entity other than said two parties shall have any rights or privileges under this Agreement in any capacity whatsoever.

M. E-Verify. Engineer has registered with E-Verify pursuant to Section 448.095, Florida Statutes.

N. Construction. The parties acknowledge that each has shared equally in the drafting and construction of this Agreement and accordingly, no court 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.

O. Counterparts. This Agreement may be executed in one or more counterparts and via facsimile, any of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

P. Effective Date. This Agreement shall be effective and become operative as of the date that it has been signed by all parties hereto.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement as of the day and year hereafter written.

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

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

By: _____
Assistant Secretary

By: _____
Print: _____
Title: _____

Executed by the Engineer this ____ day of _____, 2024.

ATTEST:

(Name)

By: _____

Print: _____

Title: _____

By: _____

Print: _____

Title: _____

EXHIBIT "A"

Study and Report Phase

IT IS SPECIFICALLY UNDERSTOOD AND AGREED THAT THE STUDY AND REPORT PHASE SERVICES SET FORTH IN THIS AGREEMENT SHALL NOT BE A PART OF THE AGREEMENT NOR SHALL THE ENGINEER PROVIDE SAME UNTIL SUCH TIME AS THE DISTRICT HAS ISSUED WRITTEN NOTICE TO THE ENGINEER FOR COMMENCEMENT OF THE PROVISION OF SUCH SERVICES.

- A. Upon written authorization from District, Engineer shall:
1. Consult with the District to define and clarify District's requirements for a Specific Project and available data.
 2. Advise the District as to the necessity of the District's providing data or services of the types described in Exhibit "B" which are not part of Engineer's Basic Services, and, if requested, assist the District in obtaining such data and services.
 3. Identify, consult with, and analyze requirements of governmental authorities having jurisdiction to approve the portions of a Specific Project designed or specified by Engineer, including but not limited to mitigating measures identified in the environmental assessment.
 4. Identify and evaluate the number of alternate solutions available to the District listed in the Purchase Order for a Specific Project, and, after consultation with the District, recommend to the District those solutions which in Engineer's judgment meet the District's requirements for a Specific Project.
 5. Prepare a report (the "Report") which will, as appropriate, contain schematic layouts, sketches and conceptual design criteria with appropriate exhibits to indicate the agreed-to requirements, considerations involved, and those alternate solutions available to the District which Engineer recommends. This Report will be accompanied by Engineer's opinion of Total Project Costs for each solution which is so recommended for a Specific Project with each component separately itemized, including the following, which will be separately itemized: opinion of probable Construction Cost, allowances for contingencies and for the estimated total costs of design, professional, and related services provided by Engineer and, on the basis of information furnished by District, allowances for other items and services included within the definition of Total Project Costs.
 6. Furnish the number of review copies of the Report to the District within the time period set forth in the Purchase Order and review it with District.

7. Revise the Report in response to the District's and other parties' comments, as appropriate, and furnish the number of final copies of the revised Report to the District within the time period set forth in the Purchase Order.

B. Engineer's services under the Study and Report Phase will be considered complete on the date when the final copies of the revised Report have been delivered to the District.

C. The Engineer shall provide a brief status report for each Specific Project identifying the progress, projected completion, and issues regarding the project, to the District on or before the 2nd Monday of each Month. The Engineer shall include this report with his request for payment for the referenced project.

EXHIBIT “B”

Design Phase

IT IS SPECIFICALLY UNDERSTOOD AND AGREED THAT THE DESIGN PHASE SERVICES SET FORTH IN THIS AGREEMENT SHALL NOT BE A PART OF THE AGREEMENT NOR SHALL THE ENGINEER PROVIDE SAME UNTIL SUCH TIME AS THE DISTRICT HAS ISSUES WRITTEN NOTICE TO THE ENGINEER FOR COMMENCEMENT OF THE PROVISION OF SUCH SERVICES.

After determination by the District of the scope, extent, character or design requirements of a Specific Project, including the acceptance with any specific modifications set forth in the District Engineer's Report, if any, from a preceding phase or Specific Project, and upon written authorization from the District to provide Design Phase Services, Engineer shall:

1. Be responsible for analyzing, developing and preparing such engineering documents as will be required in order to obtain necessary permits and thereafter construct all elements of the subject Water Management Plan (a/k/a Plan of Improvements) that are to be implemented and/or constructed by the District, except for those elements of the Water Management Plan that are to be prepared by the District Engineer. Further, although certain actions of or documents prepared by the Engineer shall be subject to the review and comment by others, in no event shall such review and/or comment (or lack thereof) release or relieve the Engineer from its responsibilities and obligations as they relate to Design Phase Services; provided, however, the Engineer is entitled to rely upon the District's current published Standards for its provision of Design Phase Services.
2. Prepare Design Phase documents consisting of final design criteria, drawings, and construction specifications indicating the scope, extent, and character of the Work to be performed and furnished by the Contractor. Specifications will be prepared, where appropriate, in general conformance with the 16-division format of the Construction Specifications Institute.
3. Provide necessary field surveys and topographic and utility mapping for design purposes. Identify existing utility corridors and easements, and provide legal descriptions and sketches for proposed easements.
4. Advise the District if additional reports, data, information, or services of the types described in Exhibit “A” are necessary and assist the District in obtaining such reports, data, information, or services.

5. Based on the information contained in the Design Phase documents, submit a current opinion of probable Construction Cost and any adjustments to Total Project Costs known to Engineer.
6. Furnish the Design Phase documents to and review them with the District.
7. Submit to the District the number of final copies of the Design Phase documents as specified in the Purchase Order and revised opinion of probable Construction Cost within the time period set forth in the Purchase Order.
8. All final engineering documents must be signed and sealed by a Registered Engineer and certified in favor of the District. Electronic files (i.e., computer modeling, spreadsheet calculations, etc.) should also be provided if available or if specified as a deliverable under the Purchase Order. All documents shall conform to the District's current published Standards where applicable.
9. Submit one (1) set of documentation or as otherwise requested, pursuant to paragraph 8 above, to the District. All comments, if any, regarding the submitted documentation will be prepared and provided to the Engineer by the District Engineer.
10. Identify and disclose to the District all known and customary permits, licenses and approvals necessary and required for constructing and completing the proposed Works. Unless the permits, licenses and/or approvals are ones that are customarily obtained by a Contractor, the Engineer shall be responsible for coordinating the acquisition of such and once obtained a copy of each shall be promptly provided to the District.
11. Promptly review and provide comments on Bidding Documents to the District Engineer, the District's General Counsel, and other advisors, as appropriate.
12. Submit the number of final copies of the Bidding Documents and a current opinion of probable Construction Cost to the District within the time period set forth in the Purchase Order.
13. In the event that the Work designed or specified by Engineer is to be performed or furnished under more than one prime construction contract, or if Engineer's services are to be separately sequenced with the work of one or more prime Contractors (such as in the case of fast-tracking), the District and Engineer shall, prior to commencement of the Design Phase, develop a schedule for performance of Engineer's services during the Design, Bidding, and Construction Phases in order to sequence and coordinate properly such services as are applicable to the work under such separate prime contracts. This schedule is to be prepared and included in or become an amendment to the Purchase Order whether or not the work under such contracts is to proceed concurrently.
14. The number of prime contracts for Work designed or specified by Engineer upon which the Engineer's compensation will be established shall be identified in the Purchase Order.
15. Unless otherwise directed by the District, the Engineer is responsible for the contracting with and engagement of all appropriate sub-consultants (including, but not limited to Survey, Structural, Electrical, Architectural, Environmental, Geotechnical, Testing Labs, Landscape

and Irrigation services) whose assistance may be required. The sub-consultants shall work for and report directly to the Engineer.

16. The Engineer shall coordinate with the District and appropriate third parties as required in order to identify all utility corridors, rights-of-ways and other property interests or easements that need to be obtained in order to construct, operate and maintain the Works identified in the Water Management Plan that are the responsibility of the Engineer; provided, however, the Engineer shall not be responsible for obtaining the required property interests since that is an obligation of the District and/or others. The Engineer shall coordinate with District Staff, the District Engineer and the District's General Counsel to establish or determine appropriate language for the instrument of conveyance to the District of such property interests that the District or others will require for the construction, operation and/or maintenance of the subject Works.
17. The Engineer shall provide a brief status report for each Specific Project identifying the progress, projected completion, and issues regarding the project, to the District Engineer on or before the 2nd Monday of each Month. The Engineer shall include this report with his request for payment for the referenced project.

EXHIBIT “C”

Bidding Phase

IT IS SPECIFICALLY UNDERSTOOD AND AGREED THAT THE BIDDING PHASE SERVICES SET FORTH IN THIS AGREEMENT SHALL NOT BE A PART OF THE AGREEMENT NOR SHALL THE ENGINEER PROVIDE SAME UNTIL SUCH TIME AS THE DISTRICT HAS ISSUED WRITTEN NOTICE TO THE ENGINEER FOR COMMENCEMENT OF THE PROVISION OF SUCH SERVICES.

1. Following completion of the Design Phase, the Engineer shall be responsible for preparing and compiling all engineering technical specifications, schedules of value, cost estimates and to define all of the project specific contract requirements such as time for substantial completion, final completion, milestones, etc. necessary to complete the project. These project specific items should be coordinated with the District, the District General Counsel and the District Engineer. All Bidding Documents, plus addenda if any, shall be prepared and bid in accordance with the District’s current published Standards and requirements and although others will or may be reviewing and/or commenting on the Bidding Documents, as well as other items or matters, it is specifically understood that said review, comments or lack thereof, shall in no way relieve or release the Engineer from its responsibilities and obligations regarding the content and nature of the Bidding Documents ; provided, however, the Engineer is entitled to rely upon the District’s current published Standards for its provision of Bidding Phase Services.
2. Once the Engineer has compiled the necessary technical information as identified above, it will be forwarded to the District Engineer to compile the Project Manual and necessary bid documents. Upon completion, the Project Manual will be forwarded to the District General Counsel for review and comment. Upon concurrence by the Engineer and District General Counsel of the format and content of the construction documents the Engineer shall sign and seal one (1) set of the Project Manual and plans in favor of the District, following which, said items are to be returned to the District General Counsel. Upon receipt, the District General Counsel will forward the documents to the District Engineer to produce the necessary copies of plans and specifications, advertise the project for bidding and distribute all plans to prospective bidders.
3. The District Engineer shall advertise the project for bid in accordance with the District’s Standards and requirements. Confirmation of the advertisement shall be sent (via hand delivery or fax transmittal) to the Engineer and District General Counsel. The District Engineer shall prepare and package all of the necessary Bidding Documents, including subsequent Addenda thereto if issued, and distribute or make them available to all potential or interested bidders in accordance with the District’s requirements. All Bidders will be instructed to return their sealed Bid to the location where they were picked up. The sealed Bids shall thereafter be opened at the time and place specified in the Bid advertisement.

4. The Engineer shall attend Pre-bid conference to be held within one (1) or two (2) weeks after the initial Bid advertisement. The Engineer shall maintain an accurate written record of the meeting and forward it to the District within five (5) business days following the meeting. Bidders will be instructed to contact the District Engineer for answers to any questions relating to the Project during the bidding process. Technical questions regarding design will be sent to the Engineer for provision of response. The District Engineer shall record all questions and answers and provide a written response to all known potential Bidders, with a copy to the Engineer at the time of such response.
5. The District Engineer shall prepare all necessary Addenda to the Bidding documents and before distribution forward same to Engineer and District General Counsel for review and comment. The Engineer shall promptly review and provide comments, if any, to the District Engineer within three (3) business days following receipt. Upon addressing all said comments, if any, the District Engineer shall distribute Addenda in accordance with paragraph 3 above.
6. The District Engineer shall coordinate and supervise the Bid Openings and provide an Award Recommendation and bid tabulation to District Staff following a Bid Opening. The Bid Openings shall be held at the location and time indicated in the Project's Bid advertisement. The District Engineer and District Staff, shall open the sealed bids at the time and place indicated in the Bidding Documents.
7. Following approval by the Board of Supervisors, the District Engineer shall prepare the Contract Documents and issue a Notice of Award to the successful Bidder. The Notice of Award shall indicate the date the District approved the Award and the amount of the Award. In addition, six (6) sets of the Contract Documents shall be provided to the successful Bidder. Five (5) of the sets are to be executed and returned to the District for review and transmittal to the District General Counsel. The sixth set is for the successful Bidder's insurance agent. The Notice of Award shall contain instructions to the successful Bidder regarding execution of the Contract Documents, provision of bonds and insurance and such other instructions as are necessary for the proper execution and completion of the Contract Documents.
8. Once the five (5) sets of executed Contract Documents are forwarded to the District General Counsel, the District General Counsel shall examine the Contract Documents for completeness and once satisfied forward them to the District for execution. Once executed, one (1) set of Contract Documents will be returned to the Engineer. The District shall be responsible for returning the Contractor's executed Project Manual to the Contractor along with a Notice to Proceed.
9. The Engineer shall provide a brief status report for each Specific Project identifying the progress, projected completion, and issues regarding the project, to the District Engineer on or before the 2nd Monday of each Month. The Engineer shall include this report with his request for payment for the referenced project.
10. Concurrent with issuance of a Notice to Proceed, the Engineer shall provide the District with one (1) set of 11"x 17" construction drawings.

EXHIBIT “D”

Construction Phase

IT IS SPECIFICALLY UNDERSTOOD AND AGREED THAT THE CONSTRUCTION PHASE SERVICES SET FORTH IN THIS AGREEMENT SHALL NOT BE A PART OF THE AGREEMENT NOR SHALL THE ENGINEER PROVIDE SAME UNTIL SUCH TIME AS THE DISTRICT HAS ISSUED WRITTEN NOTICE TO THE ENGINEER FOR COMMENCEMENT OF THE PROVISION OF SUCH SERVICES.

Part I

1. The Engineer shall consult with the District and act as the District's representative as provided in the General and Supplemental Conditions of each Construction contract. The extent and limitations of the duties, responsibilities and authority of Engineer as assigned in said General and Supplemental Conditions shall not be modified, except as Engineer may otherwise agree in writing. All of the District's instructions to Contractor will be issued through the Engineer, who shall have authority to act on behalf of the District in dealings with Contractor to the extent provided in this Agreement and said General and Supplemental Conditions except as otherwise provided in writing. Although certain actions or documents prepared by the Engineer shall be subject to the review and comment by others, in no event shall such review and/or comment (or lack thereof) release or relieve the Engineer from its responsibilities and obligations as relate to Construction Phase Services; provided, however, the Engineer is entitled to rely upon the District's current published Standards for its provision of Construction Phase Services.
2. Provide the services of a Resident Project Representative (RPR) at the Site of the Specific Project to assist the Engineer and to provide more extensive observation of Contractor's work. Duties, responsibilities, and authority of the RPR are as set forth in Exhibit “K” modified for the Purchase Order. The furnishing of such RPR's services will not extend Engineer's responsibilities or authority beyond the specific limits set forth elsewhere in this Agreement.
3. The Engineer shall hold a pre-construction meeting prior to commencement of construction. The Engineer shall issue written invitations to the District, Landowner, Contractor, Utility Providers and such other public or private entities or agencies that have an interest in or jurisdiction over the nature of the Works which are the subject of the specific Project or the area wherein the specific Project is to be implemented.
4. In connection with observations of Work in progress:
 - 4.1 Make visits to the Site at intervals appropriate to the various stages of construction, as Engineer deems necessary, in order to observe as an experienced and qualified design professional the progress and quality of the Work. Such visits and observations by

Engineer, and the Resident Project Representative, if any, are not intended to be exhaustive or to extend to every aspect of the Work in progress or to involve detailed inspections of the Work in progress beyond the responsibilities specifically assigned to Engineer in the Purchase Order and the Contract Documents, but rather are to be limited to spot checking, selective sampling, and similar methods of general observation of the Work based on Engineer's exercise of professional judgment as assisted by the Resident Project Representative, if any. Based on information obtained during such visits and such observations, Engineer will determine in general if Contractor's work is proceeding in accordance with the Contract Documents, and Engineer shall keep the District informed of the progress of the Work.

- 4.2 The purpose of Engineer's visits to, and representation by the Resident Project Representative, if any, at the Site of the Specific Project, will be to enable Engineer to better carry out the duties and responsibilities assigned to and undertaken by Engineer during the Construction Phase, and, in addition, by the exercise of Engineer's efforts as an experienced and qualified design professional, to provide for the District a greater degree of confidence that the completed Work will conform in general to the Contract Documents and that the integrity of the design concept of the completed project as a functioning whole as indicated in the Contract Documents has been implemented and preserved by Contractor. Engineer shall not, during such visits or as a result of such observations of Contractor's work in progress, supervise, direct, or have control over the Work, nor shall Engineer have authority over or responsibility for the means, methods, techniques, sequences, or procedures of construction selected by Contractor, for safety precautions and programs incident to the Work, or for any failure of Contractor to comply with Laws and Regulations applicable to Contractor's furnishing and performing the Work. Accordingly, Engineer neither guarantees the performance of any Contractor nor assumes responsibility for any Contractor's failure to furnish and perform its work in accordance with the Contract Documents.
5. The Engineer shall have authority to disapprove or reject Contractor's work while it is in progress if, on the basis of such observations, Engineer believes that such work will not produce a completed project that conforms generally to the Contract Documents or that it will prejudice the integrity of the design concept of the completed project as a functioning whole as indicated in the Contract Documents. The Engineer shall be responsible for notifying the District Engineer and District Staff promptly upon becoming aware of any material problems or issues.
 6. The Engineer shall issue necessary clarifications and interpretations of the Contract Documents as appropriate to the orderly completion of the Work. Such clarifications and interpretations will be consistent with the intent of and reasonably inferable from the Contract Documents. The Engineer shall be authorized to make minor variations to the Work, provided the variations do not result in changes in ownership, maintenance rights, Contract time or amount. Under emergency conditions the Engineer may request that the District Engineer authorize the Contractor to perform duties, construct Works or take remedial or preventative actions prior to receiving a change order.
 7. The Engineer shall review and approve or take other appropriate action in respect to Shop Drawings and Samples and other data which Contractor is required to submit, but only for conformance with the information given in the Contract Documents and compatibility with

the design concept of the completed project as a functioning whole as indicated in the Contract Documents. Such reviews and approvals or other action will not extend to means, methods, techniques, sequences or procedures of construction or to safety precautions and programs incident thereto. Engineer has an obligation to meet any Contractors submittal schedule that has earlier been acceptable to Engineer.

8. Evaluate and determine the acceptability of substitute or "or-equal" materials and equipment proposed by Contractor. However, if the evaluation is deemed to require additional effort on the part of the Engineer, the Engineer will be eligible for additional compensation as specified in the Purchase Order.
9. The Engineer shall be responsible for the coordination with testing labs. The Contractor shall be notified of the name and address of the selected testing lab(s) and thereafter shall coordinate and schedule with the testing lab(s) to have all Work properly tested. The Engineer shall require such inspections or tests of the Work as deemed reasonably necessary, and receive and review all certificates of inspections, tests, and approvals required by Laws and Regulations or the Contract Documents. Engineer's review of such certificates will be for the purpose of determining that the results certified indicate compliance with the Contract Documents and will not constitute an independent evaluation that the content or procedures of such inspections, tests, or approvals comply with the requirements of the Contract Documents. Engineer shall be entitled to rely on the results of such tests.
10. Render formal written decisions on all claims of the District and Contractor relating to the acceptability of the Work or the interpretation of the requirements of the Contract Documents pertaining to the execution and progress of the Work. In rendering such decisions, Engineer shall be fair and not show partiality to the District or Contractor and shall not be liable in connection with any decision rendered in good faith in such capacity.
11. Based on Engineer's observations as an experienced and qualified design professional and on review of Applications for Payment and accompanying supporting documentation, Engineer shall determine the amounts that Engineer recommends Contractor be paid. Such recommendations of payment will be in writing and will constitute Engineer's representation to the District, based on such observations and review, that, to the best of Engineer's knowledge, information and belief, the Work has progressed to the point indicated, the quality of such is generally in accordance with the Contract Documents (subject to an evaluation of the Work as a functioning whole prior to or upon Substantial Completion, to the results of any subsequent tests called for in the Contract Documents and to any other qualifications stated in the recommendation), and the conditions precedent to Contractor's being entitled to such payment appear to have been fulfilled in so far as it is Engineer's responsibility to observe the Work. In the case of unit price work, Engineer's recommendations of payment will include final determinations of quantities and classifications of the Work (subject to any subsequent adjustments allowed by the Contract Documents). The Engineer shall review all Requests for Payment as specified above. If approved, the Engineer will, execute their portion of the Request for Payment form, prepare a Recommendation for Payment and forward it to the District no later than the second Wednesday of each month. The Recommendation for Payment shall be categorized in accordance with the Plan of Improvement categorization, and identify bond versus non-bond payment Improvements.

12. The Engineer shall review all Change Order requests. The Engineer upon completion of its review must execute its portion of the Change Order request form, prepare and execute a Recommendation and promptly forward the Change Order and Recommendation to the District. All Change Orders shall be prepared in accordance with the District's Change Order policy.
13. The Engineer shall coordinate with the Contractor on a monthly basis for the purpose of checking to see that Record Drawings are being kept current and accurate. The Engineer must review and distribute the Record Drawings.
14. The Engineer shall review and process the Contractor's Completion Documents as follows:
 - 14.1 Receive and review maintenance and operating instructions, schedules, and guarantees.
 - 14.2 Engineer shall transmit these documents to the District, receive bonds, certificates, or other evidence of insurance not previously submitted and required by the Contract Documents, certificates of inspection, tests and approvals, Shop Drawings, Samples and other data approved, and the annotated record documents which are to be assembled by Contractor in accordance with the Contract Documents to obtain final payment.
15. Upon receipt of the Contractor's notification of its belief that it has reached Substantial Completion of the Works, the Engineer shall schedule, provide reasonable advanced notice to the District and perform an inspection with the Contractor and District. The Engineer upon determining that the Work is Substantially Complete shall prepare, execute and deliver a Tentative Certification of Substantial Completion to the District. The Engineer shall identify any portions of the Project or Works that remain incomplete or outstanding and, include this list as part of the Certificate of Substantial Completion. In addition to the responsibilities outlined above, the Engineer shall endeavor to resolve all outstanding issues with the Contractor, including an itemized adjustment reflecting final quantities and allocation of maintenance obligation.
16. Conduct a final payment inspection to determine if the completed Work of Contractor is acceptable so that Engineer may recommend, in writing, final payment to Contractor. Accompanying the recommendation for final payment, Engineer shall also provide a written notice of acceptability that the Work is acceptable to the best of Engineer's knowledge, information, and belief and based on the extent of the services provided by Engineer under this Agreement.
17. The Construction Phase will commence with the execution of the first construction agreement for a Specific Project or any part thereof and will terminate upon the District's final payment to a Contractor. If a Specific Project involves more than one prime contract as indicated in the Purchase Order, Construction Phase services may be rendered at different times in respect to the separate contracts.
18. Engineer shall not be responsible for the acts or omissions of any Contractor, or of any of their subcontractors, suppliers, or of any other individual or entity performing or furnishing any of the Work. Engineer shall not be responsible for failure of any Contractor to perform

or furnish the Work in accordance with the Contract Documents.

19. The Engineer shall provide a brief status report for each Specific Project identifying the progress, projected completion, and issues regarding the project, to the District on or before the 2nd Monday of each Month. The Engineer shall include this report with his request for payment for the referenced project.
20. Concurrent with the Engineer's request for final payment, the Engineer shall provide, in an electronic format consistent with the District standards, a complete copy of the record information for District constructed improvements.

PART II

Post-Construction Phase Services

Upon written authorization from the District to begin Post-Construction Phase Services, Engineer shall:

1. Provide assistance in connection with the testing and adjusting of Specific Project equipment or systems.
2. Assist the District in training the District's staff to operate and maintain Specific Project, equipment, and systems.
3. Assist the District in developing procedures for control of the operation and maintenance of, and record keeping for, equipment and systems for the Specific Project.
4. Together with the District, visit the Specific Project to observe any apparent deficiencies, omissions or defects in the Work, assist the District in consultations and discussions with Contractor concerning correction of any such deficiencies, omissions or defects, and make recommendations as to replacement or correction of Defective Work, if present.
5. In company with the District or the District's representative, provide an inspection of the Specific Project within one month before the end of the Contractor's Correction Period to ascertain whether any portion of the Work is subject to replacement or correction.
6. The Post-Construction Phase Services may commence during the Construction Phase and, if not otherwise modified in the Purchase Order, will terminate at the end of the Contractor's Correction Period.
7. The Engineer shall provide a brief status report for each Specific Project identifying the progress, projected completion, and issues regarding the project, to the District on or before the 2nd Monday of each Month. The Engineer shall include this report with his request for payment for the referenced project.

EXHIBIT “E”

Project/Consulting Engineering Services Related to Storm Events

IT IS SPECIFICALLY UNDERSTOOD AND AGREED THAT THE STORM EVENT SERVICES SET FORTH IN THIS AGREEMENT SHALL NOT BE A PART OF THE AGREEMENT NOR SHALL THE ENGINEER PROVIDE SAME UNTIL SUCH TIME AS THE DISTRICT HAS ISSUED WRITTEN NOTICE TO THE ENGINEER FOR COMMENCEMENT OF THE PROVISION OF SUCH SERVICES.

The Engineer’s Services may include the supplying of two or more Field Representatives within twelve hours after a qualifying storm event.

The duties of the Field Representatives may include the assessment of “storm damage” debris within the District’s Units of Development, subsequent monitoring of such “storm damage” debris disposal and the documenting of such “storm damage” debris disposal activities using FEMA guidelines.

The Storm Damage Assessment procedure shall generally be as follows:

- At first sign of a likely qualifying storm event, the Engineer shall contact the District and establish points of contact for the Field Representatives.
- Within 12 hours after a qualifying storm event, the Field Representatives must be able to begin to provide “storm damage” assessments under the direction of the District’s staff.
- The Field Representatives shall document the “storm damage” in accordance with FEMA guidelines.

Cleanup monitoring by the Field Representatives shall be carried out under the direction of the District’s staff, and shall include the monitoring of debris disposal and documentation of such debris disposal activities in accordance with FEMA guidelines.

EXHIBIT “F”

General Description of Purchase Order Format

[SEE ATTACHED]

EXHIBIT “G”

Peer Review Requirements

Engineer shall perform or provide the following in a timely manner so as not to delay Peer Review, namely:

1. Cooperate with the District Engineer and District Staff by providing agreed upon Review Documents (checked and otherwise represented as ready for a thorough review) in advance of and as required for Peer Review, including but not limited to design or planning documents, specifications, drawings, design schedules, statements of District’s design requirements and criteria, calculations and other analyses, all pertinent information in Engineer’s possession, construction documents, and other instruments of Engineer’s services.
2. Discuss with District Engineer the process of the design, including approaches used, assumptions made, special design problems encountered, special solutions accomplished, extra analyses made but not incorporated into the final documents, and other aspects of the design process.
3. Provide miscellaneous support for the District Engineer and District Staff, such as providing copies of computer input data and running Engineer’s computer programs.
4. Study Peer Review recommendations from the District Engineer and District.
5. Attend Peer Review presentations and subsequently review any written Peer Review Report in detail, responding to each recommendation by accepting it without qualifications, accepting it with qualifications, or rejecting it.
6. Discuss with District Staff and District Engineer the response to any Peer Review Report or recommendations in an attempt to reach agreement on all points through complete understanding of the technical matters involved, by proposing alternate solutions to issues that are not immediately acceptable, and by recommending that District’s design problem be modified to accommodate proposed design revisions is appropriate.
7. Cooperate with District Engineer and District Staff in modifying the design services as required to accomplish agreed upon revisions to Engineer’s design documents (the accomplishment of those revisions being outside the scope).
8. Remain the Engineer of Record for all documents revised in accordance with agreed-to Peer Review recommendations.
9. Cooperate with District Staff and District Engineer in reaching acceptable terms whereby Engineer employs an advisor to review Engineer’s reasons for rejecting a recommendation of Peer Review.

EXHIBIT "H"

Reimbursable Expenses Schedule

Rates for reimbursable expenses effective on the date of the Agreement are AS FOLLOWS:

8 ½"x11" Copies Black & White	\$.25/page
8 ½"x11" Copies Color	.30/page
11"x17" Copies Black & White	.50/page
11"x17" Copies Color	1.00/page
Blue Print/Blackline Prints 24"X 36"	2.00 each
Postage	at cost

Unless specifically approved in advance by the District in writing, outside consultants and subcontractors to the Engineer shall be billed with no mark-up by Engineer.

All other Reimbursable Expenses not listed above shall be invoiced and paid on an "at cost" basis without mark-up unless otherwise specifically agreed to in writing.

EXHIBIT "I"

Insurance Requirements

Below is shown the MINIMUM acceptable insurance to be carried under this Agreement:

I. Commercial General Liability:

- (A) Bodily Injury Limit:
 - \$1,000,000 Each Occurrence
 - \$1,000,000 Annual Aggregate

- Property Damage Limit:
 - \$1,000,000 Each Occurrence
 - \$1,000,000 Annual Aggregate

- (B) or a Combined Single Limit of Bodily Injury and Property Damage:
 - \$1,000,000 Each Occurrence
 - \$1,000,000 Annual Aggregate

- (C) The Commercial General Liability shall include Contractual Liability.

II. Workers Compensation Statutory Limits

- and \$100,000 Each Accident
- \$500,000 Disease-Policy Limit
- Employers Liability \$100,000 Disease-Each Employee

III. Umbrella Excess Liability Insurance:

- (A) \$1,000,000 Each Occurrence
- \$1,000,000 Annual Aggregate

- (B) The aforementioned umbrella coverage shall be no more restrictive than coverage required for the underlying policies.

IV. Notice of Cancellation:

The Insurance afforded above may not be terminated or reduced unless thirty (30) days prior written notice of such termination or reduction is mailed to Northern (unless terminated for non-payment in which event ten (10) days notice is required).

V. Professional Liability Insurance

To be negotiated on a Specific Project basis.

VI. Insurance Certificate:

Northern Palm Beach County Improvement District shall be listed as an additional insured for the above Commercial and Umbrella Liability insurance coverage and a certificate of insurance reflecting same shall be delivered to Northern Palm Beach County Improvement District, which certificate of insurance shall be updated on a continuing basis throughout the Term of this Agreement.

EXHIBIT “J”

POSITION	Hourly Rate
EXPERT WITNESS	
SR. PROJECT MANAGER	
PROJECT MANAGER	
SR. ENGINEER	
PROJECT ENGINEER	
SR. PROJECT LAND SURVEYOR	
PROJECT LAND SURVEYOR	
SR. PROJECT. FIELD REP.	
FIELD REPRESENTATIVE	
SR. AUTOCAD/GIS TECH/DESIGNER	
AUTOCAD/GIS TECH/DESIGNER	
SENIOR TECHNICIAN	
TECHNICIAN	
3 PERSON SURVEY CREW	
2 PERSON SURVEY CREW	
GPS CREW	
SR. ADMIN. ASSISTANT	
ADMIN. ASSISTANT	
CLERICAL	
COURIER	

EXHIBIT "K"

Duties, Responsibilities, and Limitations of Authority of the Resident Project Representative

1. Engineer shall furnish a Resident Project Representative ("RPR"), assistants, and other field staff to assist Engineer in observing progress and quality of the work. The RPR, assistants, and other field staff under this Exhibit may provide full time representation or may provide representation to a lesser degree.
2. Through such additional observations of a Contractor's work in progress and field checks of materials and equipment by the RPR and assistants, Engineer shall endeavor to provide further protection for the District against defects and deficiencies in the Work. However, Engineer shall not, during such visits or as a result of such observations of a Contractor's work in progress, supervise, direct, or have control over the Contractor's work nor shall Engineer have authority over or responsibility for the means, methods, techniques, sequences, or procedures selected by a Contractor, for safety precautions and programs incident to a Contractor's work in progress, for any failure of a Contractor to comply with laws and regulations applicable to a Contractor's performing and furnishing the work, or responsibility for a Contractor's failure to furnish and perform the work in accordance with the Contract Documents.
3. The duties and responsibilities of the RPR are limited to those of Engineer in the Agreement with the District, Purchase Order and in the Contract Documents, and are further limited or described as follows:
 - a. General:
 - i. RPR is Engineer's agent at the Specific Project site, will act as directed by and under the supervision of Engineer, and will confer with Engineer regarding RPR's actions.
 - ii. RPR's dealings in matters pertaining to a Contractor's work in progress shall, in general, be with Engineer and Contractor, keeping the District advised as necessary.
 - iii. RPR's dealings with subcontractors shall only be through or with the full knowledge and approval of Contractor.
 - iv. RPR shall generally communicate with the District with the knowledge of and under the direction of Engineer.
 - b. Schedules: Review the progress schedule, schedule of shop drawing and sample submittals, and schedule of values prepared by a Contractor and consult with Engineer

concerning acceptability.

- c. Conferences and Meetings: Attend meetings with Contractor, such as preconstruction conferences, progress meetings, job conferences and other project-related meetings, and prepare and circulate copies of minutes thereof.
- d. Liaison:
 - i. Serve as Engineer's liaison with Contractor, working principally through a Contractor's superintendent and assist in understanding the intent of the Contract Documents.
 - ii. Assist Engineer in serving as the District's liaison with Contractor when Contractor's operations affect the District's on-site operations.
 - iii. Assist in obtaining from the District additional details or information, when required for proper execution of the Work.
- e. Interpretation of Contract Documents: Report to Engineer when clarifications and interpretations of the Contract Documents are needed and transmit to Contractor clarifications and interpretations as issued by Engineer.
- f. Shop Drawings and Samples:
 - i. Record date of receipt of samples and approved shop drawings.
 - ii. Receive samples which are furnished at the Specific Project site by Contractor, and notify Engineer of availability of samples for examination.
 - iii. Advise Engineer and Contractor of the commencement of any portion of the Work requiring a shop drawing or sample submittal for which RPR believes that the submittal has not been approved by Engineer.
- g. Modifications:
 - i. Consider and evaluate Contractor's suggestions for modifications in drawings or specifications and report with RPR's recommendations to Engineer.
 - ii. Transmit to Contractor in writing decisions as issued by Engineer.
- h. Review of Work and Rejection of Defective Work:
 - i. Conduct on-site observations of Contractor's work in progress to assist Engineer in determining if the work is in general proceeding in accordance with the Contract Documents.
 - ii. Report to Engineer whenever RPR believes that any part of Contractor's work in progress will not produce a completed project that conforms generally to

the Contract Documents or will prejudice the integrity of the design concept of the completed project as a functioning whole as indicated in the Contract Documents, or has been damaged, or does not meet the requirements of any inspection, test or approval required to be made; and advise Engineer of that part of work in progress that RPR believes should be corrected or rejected or should be uncovered for observation, or requires special testing, inspection or approval.

i. Inspections, Tests, and System Startups:

- i. Consult with Engineer in advance of scheduled major inspections, tests, and systems startups of important phases of the work.
- ii. Verify that tests, equipment, and systems start-ups and operating and maintenance training are conducted in the presence of appropriate District personnel, and that Contractor maintains adequate records thereof.
- iii. Observe, record, and report to Engineer appropriate details relative to the test procedures and systems startups.
- iv. Accompany visiting inspectors representing public or other agencies having jurisdiction over a Specific Project, record the results of these inspections, and report to Engineer.

j. Records:

- i. Maintain at the Site orderly files for correspondence, reports of job conferences, reproductions of original contract documents including all change orders, field orders, work change directives, Addenda, additional Drawings issued subsequent to the execution of the Contract, Engineer's clarifications and interpretations of the contract documents, progress reports, shop drawing and sample submittals received from and delivered to Contractor, and other specific Project related documents.
- ii. Prepare a daily report or keep a diary or log book, recording Contractor's hours on the site, weather conditions, data relative to questions of change orders, field orders, work change directives, or changed conditions, site visitors, daily activities, decisions, observations in general, and specific observations in more detail as in the case of observing test procedures; and send copies to Engineer.
- iii. Record names, addresses and telephone numbers of all Contractors, subcontractors, and major suppliers of materials and equipment.
- iv. Maintain records for use in preparing Specific Project documentation.
- v. Upon completion of the work, furnish original set of all RPR Project documentation to Engineer.

k. Reports:

- i. Furnish to Engineer periodic reports as required of progress of the Work and of Contractor's compliance with the progress schedule and schedule of Shop Drawing and Sample submittals.
- ii. Draft and recommend to Engineer proposed change orders, work change directives, and field orders. Obtain backup material from Contractor.
- iii. Furnish to Engineer and the District copies of all inspection, test, and system startup reports.
- iv. Report immediately to Engineer the occurrence of site accidents, any hazardous environmental conditions of a nature or extent not specifically identified in the Purchase Order, emergencies, or acts of God endangering the work, and property damaged by fire or other causes.

l. Payment Requests: Review Applications for Payment with Contractor for compliance with the established procedure for their submission and forward with recommendations to Engineer, noting particularly the relationship of the payment requested to the schedule of values, Work completed, and materials and equipment delivered at the Site but not incorporated in the Work.

m. Certificates, Operation and Maintenance Manuals: During the course of the work, verify that materials and equipment certificates, operation and maintenance manuals and other data required by the specifications to be assembled and furnished by a Contractor are applicable to the items actually installed and in accordance with the Contract Documents, and have these documents delivered to Engineer for review and forwarding to the District prior to payment for that part of the work.

n. Completion:

- i. Before Engineer issues a certificate of substantial completion, submit to Contractor a list of observed items requiring completion or correction.
- ii. Observe whether Contractor has arranged for inspections required by laws and regulations, including but not limited to those to be performed by public agencies having jurisdiction over the Work.
- iii. Participate in a final payment inspection in the company of Engineer, the District, and Contractor and prepare a final list of items to be completed or corrected.
- iv. Observe whether all items on final list have been completed or corrected and make recommendations to Engineer concerning acceptance and issuance of the notice of acceptability of the work.

o. Resident Project Representative shall not:

- i. Authorize any deviation from the Contract Documents or substitution of materials or equipment (including "or-equal" items).
- ii. Exceed limitations of Engineer's authority as set forth in the Agreement or the Contract Documents.
- iii. Undertake any of the responsibilities of a Contractor, subcontractors, suppliers, or a Contractor's superintendent.
- iv. Advise on, issue directions relative to or assume control over any aspect of the means, methods, techniques, sequences or procedures of the Work unless such advice or directions are specifically required by the Contract Documents.
- v. Advise on, issue directions regarding, or assume control over safety precautions and programs in connection with the activities or operations of the District or a Contractor.
- vi. Participate in specialized field or laboratory tests or inspections conducted off-site by others except as specifically authorized by Engineer.
- vii. Accept shop drawing or sample submittals from anyone other than a Contractor.
- viii. Authorize the District to accept or occupy a Specific Project in whole or in part.



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: April 24, 2024

FROM: Susan P. Scheff, District Clerk

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

RE: Public and Community Relations Board Report

Community Relations

- Northern Staff attended the following meetings on behalf of the District:
 - Forum Club of the Palm Beaches
 - Palm Beach County Chapter of Florida Government Finance Officers Association (PBC FGFOA)
 - Safety Council of the Palm Beaches
- Northern Staff met with representatives of the following Units to discuss projects and provide information:

Unit No. 3	Horseshoe Acres/Square Lake
Unit No. 3A	Woodbine
Unit No. 11	PGA National
Unit No. 14	Eastpointe
Unit No. 15	Villages of Palm Beach Lakes
Unit No. 18	Ibis Golf & Country Club
Unit No. 21	Old Marsh
Unit No. 23	The Shores
Unit No. 31	BallenIsles Country Club
Unit No. 53	Arden
- Representatives from Northern's Safety Committee attended the Annual Safety Council Awards Luncheon on April 11 at the West Palm Beach Marriott. Northern received Awards of Excellence for Worker Safety and Vehicle Safety.

Training

1. Katie Roundtree, Laura Ham & Quinton Dang attended a PBC FGFOA Education Session entitled “Chat GPT/ Tips and Tricks in Excel”, held at the EOC of Palm Beach Gardens on March 28.
2. Laura Ham participated in a CPE webinar sponsored by FGFOA entitled, “Understanding the Role of Special Districts” on April 18. This webinar was moderated by Katie Roundtree.

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



Streets, Swales and Stormwater Management

Streets and swales are essential components of the Northern Palm Beach County Improvement District's stormwater management system. The different parts of the roadway system help convey stormwater to its ultimate location. Storm sewers are located below the street and convey water through pipes to lakes or preserves. Ditches or swales are located along the street and trap stormwater for water quality purposes. Finally, the roadway itself conveys stormwater to designated locations. Understanding the basics of how streets and swales convey stormwater is crucial in identifying potential problems.

Streets

Did you know that in very heavy rains, some water standing in streets or swales is part of the flood control design plan and is expected? Streets are designed and built with curbs and gutters along the street and storm sewers underneath the pavement. These curbs and gutters direct stormwater from the pavement into the storm sewers. Storm sewers collect water from the roadway and connect to other drainage systems, which collect water from yards and subdivisions, transporting the stormwater to lakes, canals, and other outlets.

During heavy rain, when water flows from the streets into the lakes, the water level in the neighborhood lake may appear to rise quickly, but it's unlikely to last. If the system in your neighborhood works correctly, levels will return to normal soon after the rain stops. A more widespread and longer-lasting rain event will require more time for local, secondary, and regional systems to absorb the excess water.

Blockages can sometimes occur, causing undesired flooding conditions and making roads impassable. Many stormwater blockages in streets happen because of clogged storm sewer inlets. Residents are asked to keep the inlet in the street adjacent to their home clear of all obstructions, including leaves, grass, and debris. Debris at storm sewer inlets also builds up after a storm event, making it an excellent time to check the inlet and ensure the system works well during the next storm.

Swales

Chances are, if you've lived in South Florida long enough, you've heard at least one person use the word "swale." Swales are engineered grassy areas of land that appear as a linear, shallow, open channel that stretches from the edge of the sidewalk in front of homes (or the property line if there is no sidewalk) to the edge of the street. Swales are typically vegetated with flood-tolerant, erosion-resistant plants. They are one of the most commonly used stormwater practices to direct runoff from rural highways and residential streets. Today, swales help filter runoff and reduce pollutants.

A swale slows down the rapid flow of stormwater runoff by ponding water between its sloping sides, often called berms. Ponding slows the flow rate and allows pollutants to settle out of the water. Ponding facilitates water quality improvements through infiltration, filtration, and sedimentary deposition. Collected stormwater must drain through the soil within several hours or days. When the swale becomes full, the cleaner surface water will spill over the berm and slowly run into a local water body. Eventually, the remaining ponded water evaporates or infiltrates the soil.

Here are some ways to maintain proper swales:

- Let water pond. Runoff should temporarily pond in the swale for 24 to 36 hours, sometimes even up to 72 hours.
- Mow the swale but keep good grass growth. Tall grass slows water movement.
- Remove and compost leaves and grass clippings from swales.
- Minimize the use of fertilizers, pesticides, and herbicides within 50 feet of a swale.
- Do not pile garbage, trash, leaves, limbs, or garden debris in swales—this adds pollutants that can wash into downstream waters.
- Do not pave the swale—this reduces the filtration and infiltration of runoff.
- Do not park vehicles in the swale. This compacts the soil, allowing less runoff to soak in. It also destroys the vegetation needed to filter pollutants out of the water.
- Do not alter the swale's design. Any changes that may affect drainage will require a permit.

As we approach the rainy season in South Florida, it is crucial to remember that some standing water in streets and swales is normal during heavy rains. Streets and swales are an integral part of the stormwater system. If you cannot determine the water depth in the street during or after a rain event, do not drive down the street for your safety. Find an alternate route. Cars can lose traction in as little as six inches of water. If you are unsure how deep the water is, turn around. It's much better to play it safe than get stuck.

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



Northern Palm Beach County Improvement District
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EXECUTIVE SUMMARY

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

DATE: April 24, 2024

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

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

RE: Assessments Received to Date Status Report

Attached is the “Tax Collection Status” report with receipts to date for the 2023-2024 fiscal year. The Assessments Received to Date Report shows year-to-date collections of \$38,253,390, representing a 97.55% collected rate.

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

Through April			
Fiscal Year Ending	Total Budget \$	YTD Collected \$	Total YTD Collected % of Budget
2024	\$ 39,215,841	\$ 38,253,390	97.55%
2023	\$ 35,922,095	\$ 35,326,515	98.34%
2022	\$ 34,164,263	\$ 33,627,567	98.43%
2021	\$ 31,694,504	\$ 31,215,078	98.49%
2020	\$ 32,069,289	\$ 29,267,909	91.26%
2019	\$ 30,878,079	\$ 30,266,580	98.02%
2018	\$ 30,395,272	\$ 29,870,636	98.27%
2017	\$ 29,851,907	\$ 29,026,808	97.24%
2016	\$ 24,785,265	\$ 24,241,260	97.81%
2015	\$ 24,863,731	\$ 24,279,881	97.65%

The next expected distribution is scheduled for May 8, 2024.

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

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
UNIT 1 - MAINTENANCE FUND	57,075.14	60,088.00	(3,012.86)	94.98%	5.01%
UNIT 2 - MAINTENANCE FUND	379,693.74	388,736.00	(9,042.26)	97.67%	2.32%
UNIT 2A - MAINTENANCE FUND	145,539.31	149,336.00	(3,796.69)	97.45%	2.54%
UNIT 2A - DEBT FUND	338,268.42	347,096.00	(8,827.58)	97.45%	2.54%
UNIT 2C - MAINTENANCE FUND	405,995.53	412,811.00	(6,815.47)	98.34%	1.65%
UNIT 2C - DEBT SERVICE FUND	5,506,093.35	5,598,883.00	(92,789.65)	98.34%	1.65%
UNIT 3 - MAINTENANCE FUND	368,822.57	380,735.00	(11,912.43)	96.87%	3.12%
UNIT 3A - MAINTENANCE FUND	286,417.57	292,673.00	(6,255.43)	97.86%	2.13%
UNIT 3A - DEBT FUND	415,311.16	424,381.00	(9,069.84)	97.86%	2.13%
UNIT 4 - MAINTENANCE FUND	585,667.11	611,241.00	(25,573.89)	95.81%	4.18%
UNIT 5 - MAINTENANCE FUND	591,202.75	605,317.00	(14,114.25)	97.66%	2.33%
UNIT 5A - MAINTENANCE FUND	849,668.83	860,399.00	(10,730.17)	98.75%	1.24%
UNIT 5B - MAINTENANCE FUND	148,673.98	152,401.00	(3,727.02)	97.55%	2.44%
UNIT 5B - DEBT FUND	392,548.18	402,388.00	(9,839.82)	97.55%	2.44%
UNIT 5C - MAINTENANCE FUND	51,229.59	52,766.00	(1,536.41)	97.08%	2.91%
UNIT 5D - MAINTENANCE FUND	133,499.91	136,969.00	(3,469.09)	97.46%	2.53%
UNIT 7 - MAINTENANCE FUND	128,468.46	131,039.00	(2,570.54)	98.03%	1.96%
UNIT 9 - MAINTENANCE FUND	134,472.14	137,492.00	(3,019.86)	97.80%	2.19%
UNIT 9A - MAINTENANCE FUND	1,140,915.72	1,187,219.00	(46,303.28)	96.09%	3.90%
UNIT 9A - DEBT FUND	2,778,492.28	2,891,253.00	(112,760.72)	96.09%	3.90%
UNIT 9B - MAINTENANCE FUND	925,469.20	967,759.00	(42,289.80)	95.63%	4.36%
UNIT 9B - DEBT FUND	1,286,987.94	1,345,795.00	(58,807.06)	95.63%	4.36%
UNIT 11 - MAINTENANCE FUND	3,096,325.68	3,185,052.00	(88,726.32)	97.21%	2.78%
UNIT 12 - MAINTENANCE FUND	77,175.72	78,561.00	(1,385.28)	98.23%	1.76%
UNIT 12A - MAINTENANCE FUND	26,806.35	27,236.00	(429.65)	98.42%	1.57%
UNIT 14 - MAINTENANCE FUND	973,437.31	1,011,427.00	(37,989.69)	96.24%	3.75%
UNIT 15 - MAINTENANCE FUND	959,777.36	996,570.00	(36,792.64)	96.30%	3.69%
UNIT 16 - MAINTENANCE FUND	1,353,759.15	1,374,841.00	(21,081.85)	98.46%	1.53%
UNIT 16 - DEBT FUND	529,079.48	537,319.00	(8,239.52)	98.46%	1.53%
UNIT 18 - MAINTENANCE FUND	2,170,363.85	2,227,070.00	(56,706.15)	97.45%	2.54%
UNIT 19 - MAINTENANCE FUND	562,458.90	576,040.00	(13,581.10)	97.64%	2.35%
UNIT 19A - MAINTENANCE FUND	41,021.36	41,700.00	(678.64)	98.37%	1.62%
UNIT 20 - MAINTENANCE FUND	223,392.54	228,083.00	(4,690.46)	97.94%	2.05%
UNIT 21 - MAINTENANCE FUND	825,774.00	834,032.00	(8,258.00)	99.00%	0.99%
UNIT 23 - MAINTENANCE FUND	322,062.53	326,553.00	(4,490.47)	98.62%	1.37%
UNIT 24 - MAINTENANCE FUND	343,209.43	349,204.00	(5,994.57)	98.28%	1.71%
UNIT 27B - MAINTENANCE FUND	181,851.47	184,181.00	(2,329.53)	98.73%	1.26%
UNIT 27B - DEBT FUND	203,541.96	206,008.00	(2,466.04)	98.80%	1.19%
UNIT 29 - MAINTENANCE FUND	93,086.87	94,897.00	(1,810.13)	98.09%	1.90%
UNIT 31 - MAINTENANCE FUND	913,136.45	929,999.00	(16,862.55)	98.18%	1.81%
UNIT 32 - MAINTENANCE FUND	22,048.95	22,450.00	(401.05)	98.21%	1.78%
UNIT 32A - MAINTENANCE FUND	4,999.89	5,000.00	(0.11)	99.99%	0.00%
UNIT 33 - MAINTENANCE FUND	25,804.24	26,474.00	(669.76)	97.47%	2.52%
UNIT 34 - MAINTENANCE FUND	183,442.85	198,326.00	(14,883.15)	92.49%	7.50%
UNIT 38 - MAINTENANCE FUND	76,472.19	78,252.00	(1,779.81)	97.72%	2.27%
UNIT 41 - MAINTENANCE FUND	7,840.95	7,841.00	(0.05)	99.99%	0.00%
UNIT 43 - MAINTENANCE FUND	1,059,954.50	1,071,832.00	(11,877.50)	98.89%	1.10%
UNIT 43 - DEBT FUND	1,247,938.95	1,263,141.00	(15,202.05)	98.79%	1.20%
UNIT 44 - MAINTENANCE FUND	117,804.96	124,736.00	(6,931.04)	94.44%	5.55%
UNIT 44 - DEBT FUND	559,045.85	591,937.00	(32,891.15)	94.44%	5.55%
UNIT 45 - MAINTENANCE FUND	460,716.45	471,234.00	(10,517.55)	97.76%	2.23%
Unit 45- Debt Fund	273,389.04	279,630.00	(6,240.96)	97.76%	2.23%
Unit 46 - Maint Fund	45,321.08	45,956.00	(634.92)	98.61%	1.38%

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

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
Unit 46 - Debt Service Fund	777,698.55	788,248.00	(10,549.45)	98.66%	1.33%
UNIT 47- MAINTENANCE FUND	56,693.37	58,632.00	(1,938.63)	96.69%	3.30%
UNIT 49- MAINTENANCE FUND	91,167.05	91,167.00	0.05	100.00%	0.00%
UNIT 51 - MAINTENANCE FUND	41,034.34	42,921.00	(1,886.66)	95.60%	4.39%
Unit 53 - Maintenance Fund	101,496.90	102,971.00	(1,474.10)	98.56%	1.43%
Unit 53 Debt Service Fund	<u>3,153,746.62</u>	<u>3,199,543.00</u>	<u>(45,796.38)</u>	<u>98.56%</u>	<u>1.43%</u>
Report Difference	38,253,390.02	39,215,841.00	(962,450.98)	97.55%	2.45%



NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

QUARTERLY FINANCIAL REPORT

QUARTER ENDED MARCH 31, 2024



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Quarterly Overview of Financial Statement variance information as of 03/31/24

Variances common among all Units of Development:

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

General

- Insurance-General is over budget due to increased property insurance rates higher than projected, as well as the breakout of cybercrime liability into a new line item. The increase was offset slightly with auto, workers comp and general liability rates coming in less than budgeted.

Unit 9- Admirals Cove

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

Unit 11- PGA National

- Roads and Bridges is over budget due to payments in the current year for the milling and resurfacing of Avenue of the Masters that was budgeted in the prior year.

Unit 14- Eastpointe

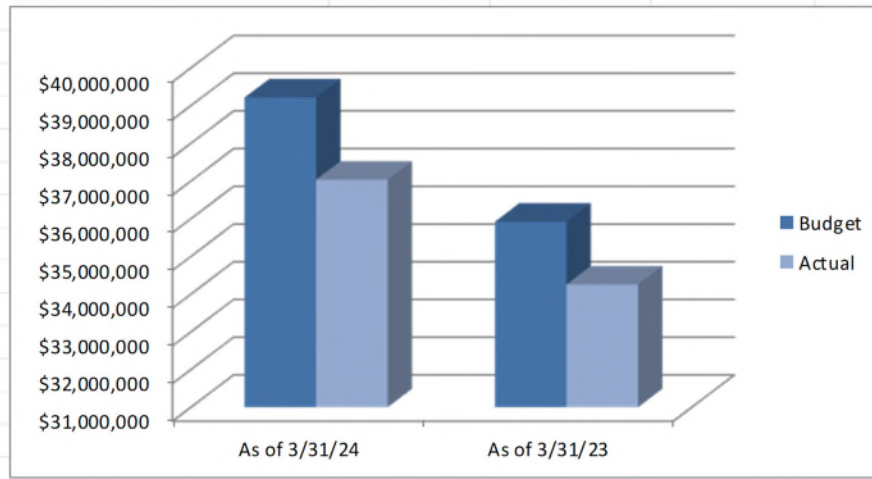
- Improvements other than Buildings is over budget due to emergency pipe repairs and sliplining due to a sink hole. This project was started in the prior fiscal year and completed during this fiscal year. Reserves were used to fund this project.

Unit 20- Juno Isles

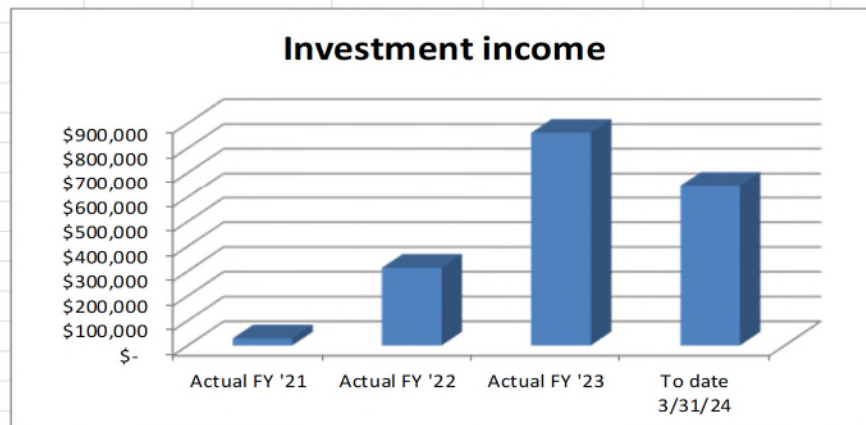
- Engineering Fees are more than budget due to designing a lake access ramp.
- Improvements Other than Building is over budget due to the finalization of the weir reconstruction project that was budgeted in the prior year, but in the process of completion during this fiscal year.

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

Non Ad-Valorem Assessments				
	Budget	Actual	\$	%
As of 3/31/24	\$ 39,215,841	\$ 37,034,396	(2,181,444.54)	-5.6%
As of 3/31/23	\$ 35,922,095	\$ 34,256,028	(1,666,066.90)	-16.4%
In(De)crease from prior year - \$	3,293,746.00	2,778,368.36		
In(De)crease from prior year - %	-8.4%	-7.5%		



Investment income:*				
	Actual FY '21	Actual FY '22	Actual FY '23	To date 3/31/24
Investment income	\$ 27,766	\$ 313,001	\$ 861,091	647,270



*Maintenance funds only

Northern Palm Beach County Improvement District

Summary Budget Comparison
From 10/1/2023 Through 3/31/2024

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
UNIT 1 - MAINTENANCE FUND	55,381.87	60,088.00	(4,706.13)	92.16%	7.83%
UNIT 2 - MAINTENANCE FUND	365,576.12	388,736.00	(23,159.88)	94.04%	5.95%
UNIT 2A - MAINTENANCE FUND	139,923.21	149,336.00	(9,412.79)	93.69%	6.30%
UNIT 2A - DEBT FUND	325,218.54	347,096.00	(21,877.46)	93.69%	6.30%
UNIT 2C - MAINTENANCE FUND	395,395.69	412,811.00	(17,415.31)	95.78%	4.21%
UNIT 2C - DEBT SERVICE FUND	5,362,073.96	5,598,883.00	(236,809.04)	95.77%	4.22%
UNIT 3 - MAINTENANCE FUND	358,473.52	380,735.00	(22,261.48)	94.15%	5.84%
UNIT 3A - MAINTENANCE FUND	279,704.00	292,673.00	(12,969.00)	95.56%	4.43%
UNIT 3A - DEBT FUND	405,576.32	424,381.00	(18,804.68)	95.56%	4.43%
UNIT 4 - MAINTENANCE FUND	563,820.59	611,241.00	(47,420.41)	92.24%	7.75%
UNIT 5 - MAINTENANCE FUND	575,039.27	605,317.00	(30,277.73)	94.99%	5.00%
UNIT 5A - MAINTENANCE FUND	839,558.04	860,399.00	(20,840.96)	97.57%	2.42%
UNIT 5B - MAINTENANCE FUND	143,026.92	152,401.00	(9,374.08)	93.84%	6.15%
UNIT 5B - DEBT FUND	377,638.01	402,388.00	(24,749.99)	93.84%	6.15%
UNIT 5C - MAINTENANCE FUND	49,247.28	52,766.00	(3,518.72)	93.33%	6.66%
UNIT 5D - MAINTENANCE FUND	128,448.41	136,969.00	(8,520.59)	93.77%	6.22%
UNIT 7 - MAINTENANCE FUND	124,747.36	131,039.00	(6,291.64)	95.19%	4.80%
UNIT 9 - MAINTENANCE FUND	130,073.84	137,492.00	(7,418.16)	94.60%	5.39%
UNIT 9A - MAINTENANCE FUND	1,099,947.84	1,187,219.00	(87,271.16)	92.64%	7.35%
UNIT 9A - DEBT FUND	2,678,722.66	2,891,253.00	(212,530.34)	92.64%	7.35%
UNIT 9B - MAINTENANCE FUND	892,548.92	967,759.00	(75,210.08)	92.22%	7.77%
UNIT 9B - DEBT FUND	1,241,207.97	1,345,795.00	(104,587.03)	92.22%	7.77%
UNIT 11 - MAINTENANCE FUND	2,964,314.39	3,185,052.00	(220,737.61)	93.06%	6.93%
UNIT 12 - MAINTENANCE FUND	73,522.74	78,561.00	(5,038.26)	93.58%	6.41%
UNIT 12A - MAINTENANCE FUND	25,409.69	27,236.00	(1,826.31)	93.29%	6.70%
UNIT 14 - MAINTENANCE FUND	923,523.56	1,011,427.00	(87,903.44)	91.30%	8.69%
UNIT 15 - MAINTENANCE FUND	919,159.73	996,570.00	(77,410.27)	92.23%	7.76%
UNIT 16 - MAINTENANCE FUND	1,338,884.73	1,374,841.00	(35,956.27)	97.38%	2.61%
UNIT 16 - DEBT FUND	523,266.22	537,319.00	(14,052.78)	97.38%	2.61%
UNIT 18 - MAINTENANCE FUND	2,083,824.81	2,227,070.00	(143,245.19)	93.56%	6.43%
UNIT 19 - MAINTENANCE FUND	556,566.73	576,040.00	(19,473.27)	96.61%	3.38%
UNIT 19A - MAINTENANCE FUND	40,492.13	41,700.00	(1,207.87)	97.10%	2.89%
UNIT 20 - MAINTENANCE FUND	211,255.00	228,083.00	(16,828.00)	92.62%	7.37%
UNIT 21 - MAINTENANCE FUND	790,133.00	834,032.00	(43,899.00)	94.73%	5.26%
UNIT 23 - MAINTENANCE FUND	306,543.45	326,553.00	(20,009.55)	93.87%	6.12%
UNIT 24 - MAINTENANCE FUND	326,092.72	349,204.00	(23,111.28)	93.38%	6.61%
UNIT 27B - MAINTENANCE FUND	177,476.22	184,181.00	(6,704.78)	96.35%	3.64%
UNIT 27B - DEBT FUND	198,549.95	206,008.00	(7,458.05)	96.37%	3.62%
UNIT 29 - MAINTENANCE FUND	89,462.78	94,897.00	(5,434.22)	94.27%	5.72%
UNIT 31 - MAINTENANCE FUND	861,787.93	929,999.00	(68,211.07)	92.66%	7.33%
UNIT 32 - MAINTENANCE FUND	21,546.96	22,450.00	(903.04)	95.97%	4.02%
UNIT 32A - MAINTENANCE FUND	4,784.00	5,000.00	(216.00)	95.68%	4.32%
UNIT 33 - MAINTENANCE FUND	25,298.81	26,474.00	(1,175.19)	95.56%	4.43%
UNIT 34 - MAINTENANCE FUND	172,064.87	198,326.00	(26,261.13)	86.75%	13.24%
UNIT 38 - MAINTENANCE FUND	73,108.15	78,252.00	(5,143.85)	93.42%	6.57%
UNIT 41 - MAINTENANCE FUND	7,237.10	7,841.00	(603.90)	92.29%	7.70%
UNIT 43 - MAINTENANCE FUND	1,034,346.14	1,071,832.00	(37,485.86)	96.50%	3.49%
UNIT 43 - DEBT FUND	1,215,297.91	1,263,141.00	(47,843.09)	96.21%	3.78%
UNIT 44 - MAINTENANCE FUND	112,252.06	124,736.00	(12,483.94)	89.99%	10.00%
UNIT 44 - DEBT FUND	532,694.40	591,937.00	(59,242.60)	89.99%	10.00%
UNIT 45 - MAINTENANCE FUND	439,125.99	471,234.00	(32,108.01)	93.18%	6.81%
Unit 45- Debt Fund	260,577.22	279,630.00	(19,052.78)	93.18%	6.81%
Unit 46 - Maint Fund	43,678.32	45,956.00	(2,277.68)	95.04%	4.95%

Northern Palm Beach County Improvement District

Summary Budget Comparison
From 10/1/2023 Through 3/31/2024

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
Unit 46 - Debt Service Fund	750,124.92	788,248.00	(38,123.08)	95.16%	4.83%
UNIT 47- MAINTENANCE FUND	54,868.15	58,632.00	(3,763.85)	93.58%	6.41%
UNIT 49- MAINTENANCE FUND	83,915.82	91,167.00	(7,251.18)	92.04%	7.95%
UNIT 51 - MAINTENANCE FUND	37,895.05	42,921.00	(5,025.95)	88.29%	11.70%
Unit 53 - Maintenance Fund	100,521.64	102,971.00	(2,449.36)	97.62%	2.37%
Unit 53 Debt Service Fund	<u>3,123,442.83</u>	<u>3,199,543.00</u>	<u>(76,100.17)</u>	<u>97.62%</u>	<u>2.37%</u>
Report Difference	<u>37,034,396.46</u>	<u>39,215,841.00</u>	<u>(2,181,444.54)</u>	<u>94.44%</u>	<u>5.56%</u>

**Northern Palm Beach County Improvement District
Investment Summary
March 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)	\$ 27,635,680	\$ 29,834,976	\$ 27,262,063	35.1%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 3,116,570	\$ 3,108,671	\$ 3,028,185	4.0%	3.00%	3.00%	2.55%
Synovus	\$ -	\$ -	\$ -	0.0%	0.85%	0.85%	0.00%
Dreyfus Govt Cash Mgmt (DR289)	\$ 28,424	\$ 28,307	\$ 7,074,942	0.0%	5.21%	5.04%	4.39%
Dreyfus Pfd MM (DR194)	\$ 33,363	\$ 33,221	\$ 7,086,563	0.0%	5.35%	5.18%	4.47%
Dreyfus Trsy Agy (DR521)	\$ 28,439	\$ 28,322	\$ 7,075,004	0.0%	5.20%	5.04%	4.37%
JP Morgan USTrsy (J3918)	\$ 28,213	\$ 28,098	\$ 7,079,568	0.0%	5.20%	4.99%	4.32%
JP Morgan 100 USTrsy (J3163)	\$ 35,984,242	\$ 35,836,532	\$ -	45.7%	5.20%	5.02%	0.00%
Total Pooled Cash	\$ 66,854,930	\$ 68,898,127	\$ 58,606,325				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 89,155	\$ 88,889	\$ 99,313	0.1%	5.22%	5.29%	4.19%
Reserve Funds	\$ 10,701,566	\$ 10,660,827	\$ 10,578,780	13.6%	0.00% - 0.25%	0.00% - 0.25%	0.00% - 1.92%
Project Funds	\$ 1,158,191	\$ 1,182,765	\$ 2,878,217	1.5%	4.74%	4.48%	0.00%
Total Trust Monies	\$ 11,948,912	\$ 11,932,481	\$ 13,556,310				
GRAND TOTAL	\$ 78,803,842	\$ 80,830,608	\$ 72,162,635				

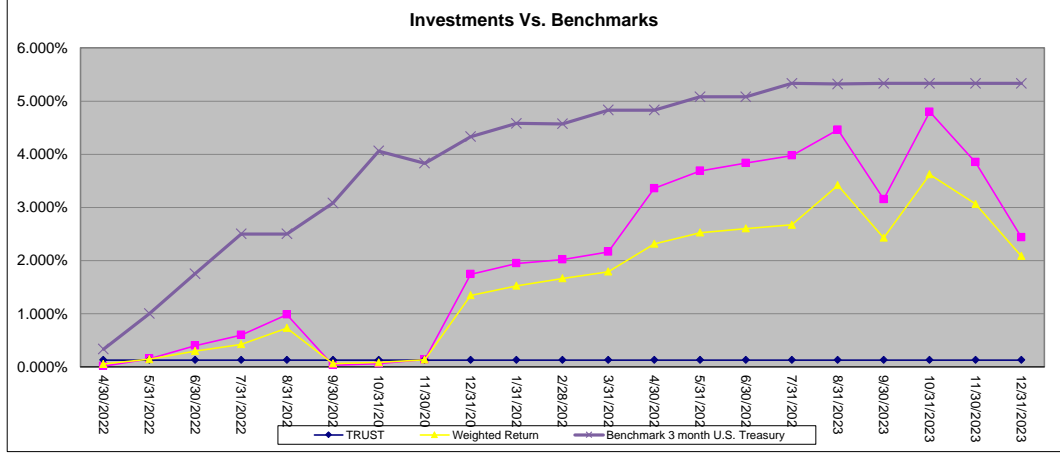
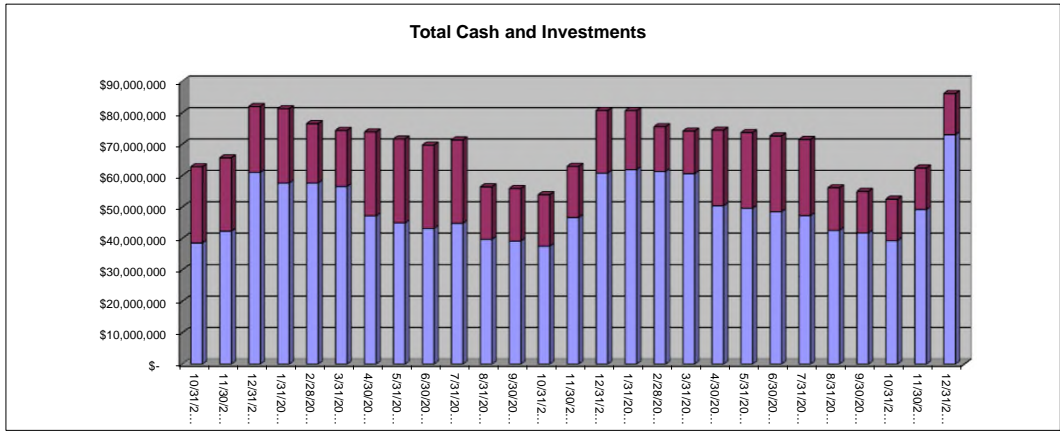
Notes:

- (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%

NPBCID
CASH INVESTMENTS
SUMMARY

DOLLARS				RATES			Benchmark 3 month U.S. Treasury	Above / (Below) Benchmark
Date	EIPC	TRUST	TOTAL	EIPC	TRUST	Weighted Return		
10/31/2020	\$ 35,692,354	\$ 18,162,064	\$ 53,854,418	0.084%	0.875%	0.351%	0.090%	0.261%
11/30/2020	\$ 36,245,110	\$ 18,118,076	\$ 54,363,186	0.083%	0.875%	0.347%	0.090%	0.257%
12/31/2020	\$ 58,159,813	\$ 17,945,489	\$ 76,105,302	0.041%	0.875%	0.238%	0.090%	0.148%
1/31/2021	\$ 45,138,805	\$ 31,423,948	\$ 76,562,753	0.043%	0.875%	0.384%	0.060%	0.324%
2/28/2021	\$ 44,736,318	\$ 27,432,104	\$ 72,168,422	0.041%	0.875%	0.358%	0.040%	0.318%
3/31/2021	\$ 43,806,472	\$ 38,901,760	\$ 82,708,232	0.035%	0.875%	0.430%	0.025%	0.405%
4/30/2021	\$ 43,807,086	\$ 37,526,894	\$ 81,333,980	0.027%	1.350%	0.637%	0.025%	0.612%
5/31/2021	\$ 46,479,256	\$ 37,172,228	\$ 83,651,484	0.027%	1.350%	0.615%	0.025%	0.590%
6/30/2021	\$ 44,542,699	\$ 36,873,957	\$ 81,416,656	0.028%	1.350%	0.627%	0.080%	0.547%
7/31/2021	\$ 43,597,236	\$ 37,066,930	\$ 80,664,166	0.031%	1.250%	0.591%	0.060%	0.531%
8/31/2021	\$ 38,331,106	\$ 25,983,503	\$ 64,314,610	0.038%	0.125%	0.073%	0.040%	0.033%
9/30/2021	\$ 39,277,300	\$ 25,179,242	\$ 64,456,542	0.013%	0.125%	0.057%	0.040%	0.017%
10/31/2021	\$ 38,575,121	\$ 24,219,417	\$ 62,794,538	0.013%	0.125%	0.056%	0.050%	0.006%
11/30/2021	\$ 42,331,957	\$ 23,301,835	\$ 65,633,792	0.012%	0.125%	0.052%	0.050%	0.002%
12/31/2021	\$ 61,034,165	\$ 20,932,763	\$ 81,966,928	0.008%	0.125%	0.038%	0.060%	(0.022%)
1/31/2022	\$ 57,639,703	\$ 23,632,627	\$ 81,272,331	0.009%	0.125%	0.042%	0.240%	(0.198%)
2/28/2022	\$ 57,659,142	\$ 18,852,765	\$ 76,511,907	0.009%	0.125%	0.037%	0.370%	(0.333%)
3/31/2022	\$ 56,555,961	\$ 17,838,308	\$ 74,394,269	0.009%	0.125%	0.037%	0.510%	(0.473%)
4/30/2022	\$ 47,187,245	\$ 26,709,042	\$ 73,896,287	0.011%	0.125%	0.052%	0.330%	(0.278%)
5/31/2022	\$ 44,935,017	\$ 26,710,048	\$ 71,645,065	0.152%	0.125%	0.142%	1.000%	(0.858%)
6/30/2022	\$ 43,202,880	\$ 26,499,005	\$ 69,701,885	0.397%	0.125%	0.294%	1.750%	(1.456%)
7/31/2022	\$ 44,839,678	\$ 26,507,822	\$ 71,347,501	0.595%	0.125%	0.420%	2.500%	(2.080%)
8/31/2022	\$ 39,726,391	\$ 16,680,343	\$ 56,406,734	0.981%	0.125%	0.728%	2.500%	(1.772%)
9/30/2022	\$ 39,177,822	\$ 16,706,738	\$ 55,884,560	0.031%	0.125%	0.059%	3.080%	(3.021%)
10/31/2022	\$ 37,537,647	\$ 16,373,580	\$ 53,911,228	0.063%	0.125%	0.082%	4.060%	(3.978%)
11/30/2022	\$ 46,665,007	\$ 16,271,195	\$ 62,936,202	0.136%	0.125%	0.133%	3.830%	(3.697%)
12/31/2022	\$ 60,799,675	\$ 19,913,246	\$ 80,712,921	1.740%	0.125%	1.342%	4.330%	(2.988%)
1/31/2023	\$ 61,911,798	\$ 18,735,221	\$ 80,647,019	1.946%	0.125%	1.523%	4.580%	(3.057%)
2/28/2023	\$ 61,333,501	\$ 14,237,613	\$ 75,571,115	2.019%	0.125%	1.662%	4.570%	(2.908%)
3/31/2023	\$ 60,614,269	\$ 13,556,310	\$ 74,170,579	2.161%	0.125%	1.789%	4.830%	(3.041%)
4/30/2023	\$ 50,414,744	\$ 24,043,463	\$ 74,458,206	3.357%	0.125%	2.314%	4.830%	(2.516%)
5/31/2023	\$ 49,624,725	\$ 24,061,359	\$ 73,686,084	3.687%	0.125%	2.524%	5.080%	(2.556%)
6/30/2023	\$ 48,516,708	\$ 24,092,418	\$ 72,609,126	3.834%	0.125%	2.603%	5.080%	(2.477%)
7/31/2023	\$ 47,287,656	\$ 24,191,755	\$ 71,479,411	3.972%	0.125%	2.670%	5.330%	(2.660%)
8/31/2023	\$ 42,596,838	\$ 13,519,514	\$ 56,116,351	4.460%	0.125%	3.415%	5.320%	(1.905%)
9/30/2023	\$ 41,759,297	\$ 13,191,948	\$ 54,951,245	3.152%	0.125%	2.426%	5.330%	(2.904%)
10/31/2023	\$ 39,290,227	\$ 13,222,054	\$ 52,512,281	4.794%	0.125%	3.618%	5.330%	(1.712%)
11/30/2023	\$ 49,229,394	\$ 13,185,691	\$ 62,415,085	3.850%	0.125%	3.063%	5.330%	(2.267%)
12/31/2023	\$ 73,012,772	\$ 13,092,124	\$ 86,104,896	2.436%	0.125%	2.085%	5.330%	(3.245%)
1/31/2024	\$ 68,849,710	\$ 15,724,429	\$ 84,574,139	2.761%	0.125%	2.271%	5.330%	(3.059%)
2/29/2024	\$ 68,898,128	\$ 11,932,481	\$ 80,830,609	2.755%	0.125%	2.367%	5.330%	(2.963%)
3/31/2024	\$ 66,854,931	\$ 11,948,912	\$ 78,803,843	2.948%	0.125%	2.520%	5.330%	(2.810%)



Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual- General Fund (Cash Basis)
GEN - General Fund
From 10/1/2023 Through 3/31/2024

	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	15,442.68	0.00	15,442.68
Miscellaneous	2,807.28	0.00	2,807.28
Total Revenues:	18,249.96	0.00	18,249.96
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	1,102,557.82	2,529,714.00	1,427,156.18
ENGINEERING FEES	1,901.00	30,000.00	28,099.00
LEGAL SERVICES	43,848.68	100,000.00	56,151.32
IT Services	50,591.54	73,905.00	23,313.46
MOWING & LANDSCAPE MAINTENANCE	22,256.88	55,963.00	33,706.12
ELECTRICITY	7,676.31	29,380.00	21,703.69
INSURANCE-GENERAL	379,456.40	356,480.00	(22,976.40)
REPAIR & MAINT-BLDG	20,358.58	74,480.00	54,121.42
R & M - HVAC REPAIRS	21,794.70	50,000.00	28,205.30
PUBLIC INFORMATION	9,717.34	25,000.00	15,282.66
FUEL-VEHICLES	23,258.46	68,500.00	45,241.54
Other	675,625.97	1,573,757.00	898,131.03
Total Physical Environment	2,359,043.68	4,967,179.00	2,608,135.32
Capital outlay			
FURNITURE	0.00	0.00	0.00
Other	117,613.03	401,000.00	283,386.97
Total Capital outlay	117,613.03	401,000.00	283,386.97
Principal	0.00	18,659.00	18,659.00
Interest	882.58	1,765.00	882.42
Total Expenditures:	2,477,539.29	5,388,603.00	2,911,063.71
Excess (deficiency) of revenues over expenditures	(2,459,289.33)	(5,388,603.00)	2,929,313.67
Other financing sources (uses):			
Transfers in	2,448,877.29	5,188,603.00	(2,739,725.71)
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	14,068.81	0.00	14,068.81
Total Other financing sources (uses):	2,462,946.10	5,188,603.00	(2,725,656.90)
Net change in fund balance	3,656.77	(200,000.00)	203,656.77
Fund balances, beginning of year	1,194,994.83	0.00	1,194,994.83
Total Fund balances, beginning of year	1,194,994.83	0.00	1,194,994.83
Fund balance, end of year	1,198,651.60	(200,000.00)	1,398,651.60

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 1
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	130,736	134,625	(3,889)
Intergovernmental revenues	0	0	0
Investment income	5,351	0	5,351
Miscellaneous	1,110	0	1,110
Total Revenues:	<u>137,197</u>	<u>134,625</u>	<u>2,572</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	656	752	96
CHEMICAL WEED CONTROL	7,747	15,493	7,746
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	10,689	27,734	17,045
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	3,303	10,000	6,698
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMTRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	532	565	33
Total Physical Environment	<u>22,926</u>	<u>70,544</u>	<u>47,618</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	684	2,818	2,134
Total Capital outlay	<u>684</u>	<u>2,818</u>	<u>2,134</u>
Total Expenditures:	<u>23,611</u>	<u>73,362</u>	<u>49,751</u>
Excess (deficiency) of revenues over expenditures	<u>113,587</u>	<u>61,263</u>	<u>52,324</u>
Other financing sources (uses):			
Transfers out	(32,129)	(72,763)	40,634
Total Other financing sources (uses):	<u>(32,129)</u>	<u>(72,763)</u>	<u>40,634</u>
Net change in fund balance	81,458	(11,500)	92,958
Fund balances, beginning of year	210,558	0	210,558
Total Fund balances, beginning of year	<u>210,558</u>	<u>0</u>	<u>210,558</u>
Fund balance, end of period	<u>292,016</u>	<u>(11,500)</u>	<u>303,516</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	356,082	378,486	(22,404)
Intergovernmental revenues	0	0	0
Investment income	12,279	0	12,279
Miscellaneous	23,910	0	23,910
Total Revenues:	392,272	378,486	13,786
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	2,000	2,000
ENGINEERING-PERMITS	0	0	0
ENVIRONMENTAL LIASON	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,597	1,832	235
CHEMICAL WEED CONTROL	9,563	19,126	9,563
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	6,788	17,612	10,824
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	12,415	38,646	26,231
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,753	5,000	2,248
REPAIR & MAINT - GENERAL	0	4,500	4,500
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	0	7,000	7,000
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	15,000	15,000
Other	14,929	31,894	16,965
Total Physical Environment	48,045	152,610	104,565
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	23,000	23,000
Other	3,127	12,884	9,757
Total Capital outlay	3,127	35,884	32,757
Total Expenditures:	51,173	188,494	137,321
Excess (deficiency) of revenues over expenditures	341,099	189,992	151,107
Other financing sources (uses):			
Transfers out	(84,686)	(189,992)	105,306
Total Other financing sources (uses):	(84,686)	(189,992)	105,306
Net change in fund balance	256,413	0	256,413
Fund balances, beginning of year	491,941	0	491,941

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	491,941	0	491,941
Fund balance, end of period	748,353	0	748,353

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2A
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	134,464	143,593	(9,129)
Intergovernmental revenues	0	0	0
Investment income	7,803	0	7,803
Miscellaneous	1,107	0	1,107
Total Revenues:	143,373	143,593	(220)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	200	200
AUDITORS SERVICES	1,266	1,452	186
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,838	4,530	2,692
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	15,000	15,000
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	0	9,000	9,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	3,000	3,000
REPAIR & MAINT - GATE/FENCE	0	3,000	3,000
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	18,000	18,000
Other	3,495	4,451	956
Total Physical Environment	6,599	70,633	64,034
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:	6,599	70,633	64,034
Excess (deficiency) of revenues over expenditures	136,774	72,960	63,814
Other financing sources (uses):			
Transfers out	(31,078)	(72,960)	41,882
Total Other financing sources (uses):	(31,078)	(72,960)	41,882
Net change in fund balance	105,696	0	105,696
Fund balances, beginning of year	367,353	0	367,353
Total Fund balances, beginning of year	367,353	0	367,353

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 2A
 From 10/1/2023 Through 3/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	473,049	0	473,049

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2C
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	379,843	396,934	(17,091)
Intergovernmental revenues	0	0	0
Investment income	13,647	0	13,647
Miscellaneous	13,693	0	13,693
Total Revenues:	407,183	396,934	10,249
Expenditures:			
Physical Environment			
ENGINEERING FEES	283	5,000	4,718
ENGINEERING-PERMITS	1,265	0	(1,265)
LEGAL SERVICES	112	2,500	2,388
FINANCIAL CONS./ADVISOR	0	400	400
AUDITORS SERVICES	1,269	1,456	187
CHEMICAL WEED CONTROL	825	1,650	825
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,710	3,596	1,886
PRESERVE/EXOTIC MAINT	12,134	146,395	134,261
REPAIR & MAINT-AERATORS	14,260	29,040	14,780
REPAIR & MAINT-PUMP STATN	93	0	(93)
REPAIR & MAINT - GENERAL	25	10,000	9,975
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-ROADS	4,000	10,000	6,000
REPAIR & MAINT-CULVERTS	0	30,000	30,000
R&M- Aerator refurbishments	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	5,048	5,890	842
Total Physical Environment	41,024	253,927	212,903
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	40,000	40,000
MACHINERY & EQUIPMENT	0	23,000	23,000
Other	1,875	0	(1,875)
Total Capital outlay	1,875	63,000	61,125
Total Expenditures:	42,899	316,927	274,028
Excess (deficiency) of revenues over expenditures	364,284	80,007	284,277
Other financing sources (uses):			
Transfers out	(62,029)	(100,007)	37,978
Capital contributions from landowners	950	0	950
Total Other financing sources (uses):	(61,079)	(100,007)	38,928
Net change in fund balance	303,206	(20,000)	323,206
Fund balances, beginning of year	544,864	0	544,864
Total Fund balances, beginning of year	544,864	0	544,864
Fund balance, end of period	848,069	(20,000)	868,069

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	344,425	372,951	(28,526)
Intergovernmental revenues	0	0	0
Investment income	10,625	0	10,625
Miscellaneous	7,700	0	7,700
Total Revenues:	<u>362,751</u>	<u>372,951</u>	<u>(10,200)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	10,205	10,000	(205)
ENGINEERING-PERMITS	485	0	(485)
LEGAL SERVICES	812	1,000	188
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,127	1,293	166
CHEMICAL WEED CONTROL	12,689	32,923	20,234
MOWING SERVICES	0	0	0
SECURITY SERVICES	110	0	(110)
TRASH DISPOSAL	15,000	30,000	15,000
MOWING & LANDSCAPE MAINTENANCE	17,460	45,322	27,862
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	4,233	14,634	10,401
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	26,230	68,360	42,130
REPAIR & MAINT - GENERAL	0	6,000	6,000
REPAIR & MAINT-TELEMTRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE/FENCE	0	3,000	3,000
Repairs & Maint - Catch Basins	0	3,000	3,000
REPAIR & MAINT- RTU GATES	0	4,000	4,000
REPAIR & MAINT- WATER CTRL STR	165	8,000	7,835
Other	7,264	4,664	(2,600)
Total Physical Environment	<u>95,780</u>	<u>240,696</u>	<u>144,916</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	50,283	46,000	(4,283)
Other	989	3,558	2,569
Total Capital outlay	<u>51,271</u>	<u>49,558</u>	<u>(1,713)</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>147,052</u>	<u>290,254</u>	<u>143,202</u>
Excess (deficiency) of revenues over expenditures	<u>215,699</u>	<u>82,697</u>	<u>133,002</u>
Other financing sources (uses):			
Transfers out	(52,548)	(124,253)	71,705

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Capital contributions from landowners	<u>6,154</u>	<u>11,556</u>	<u>(5,402)</u>
Total Other financing sources (uses):	<u>(46,394)</u>	<u>(112,697)</u>	<u>66,303</u>
Net change in fund balance	169,305	(30,000)	199,305
Fund balances, beginning of year			
	<u>461,041</u>	<u>0</u>	<u>461,041</u>
Total Fund balances, beginning of year	<u>461,041</u>	<u>0</u>	<u>461,041</u>
Fund balance, end of period	<u><u>630,346</u></u>	<u><u>(30,000)</u></u>	<u><u>660,346</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3A
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	268,702	281,417	(12,715)
Intergovernmental revenues	0	0	0
Investment income	10,050	0	10,050
Miscellaneous	(60)	0	(60)
Total Revenues:	278,692	281,417	(2,725)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,573	1,500	(73)
FINANCIAL CONS./ADVISOR	0	200	200
IT Services	0	0	0
AUDITORS SERVICES	1,152	1,321	169
CHEMICAL WEED CONTROL	3,650	9,471	5,821
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	16,800	41,085	24,285
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-ROADS	0	23,000	23,000
REPAIR & MAINT-CULVERTS	0	80,000	80,000
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	10,000	10,000
R&M- Aerator refurbishments	0	14,000	14,000
REPAIR & MAINT- STREET SWEEP	8,066	19,272	11,206
Other	15,765	36,403	20,638
Total Physical Environment	47,005	250,752	203,747
Capital outlay			
MACHINERY & EQUIPMENT	0	23,000	23,000
Total Capital outlay	0	23,000	23,000
Total Expenditures:	47,005	273,752	226,747
Excess (deficiency) of revenues over expenditures	231,687	7,665	224,022
Other financing sources (uses):			
Transfers out	(26,442)	(70,665)	44,223
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(26,442)	(70,665)	44,223
Net change in fund balance	205,246	(63,000)	268,246
Fund balances, beginning of year	424,254	0	424,254
Total Fund balances, beginning of year	424,254	0	424,254
Fund balance, end of period	629,500	(63,000)	692,500

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 4
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	558,793	604,095	(45,302)
Intergovernmental revenues	0	0	0
Investment income	18,958	0	18,958
Miscellaneous	4,540	0	4,540
Total Revenues:	582,291	604,095	(21,804)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	2,372	0	(2,372)
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,881	2,158	277
CHEMICAL WEED CONTROL	7,685	19,938	12,254
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	7,501	19,461	11,960
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	42,962	99,621	56,659
REPAIR & MAINT-CANAL/LAKE	4,203	17,500	13,298
REPAIR & MAINT - GENERAL	0	4,000	4,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	300,000	300,000
REPAIR & MAINT - GATE/FENCE	0	3,000	3,000
R&M- Aerator refurbishments	0	14,000	14,000
REPAIR & MAINT- RTU GATES	0	6,000	6,000
REPAIR & MAINT- WATER CTRL STR	0	10,000	10,000
Other	32,837	60,408	27,571
Total Physical Environment	99,440	567,586	468,146
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	69,000	69,000
Other	2,402	9,896	7,494
Total Capital outlay	2,402	78,896	76,494
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	101,842	646,482	544,640
Excess (deficiency) of revenues over expenditures	480,449	(42,387)	522,836
Other financing sources (uses):			
Transfers out	(89,958)	(190,828)	100,871
Total Other financing sources (uses):	(89,958)	(190,828)	100,871
Net change in fund balance	390,491	(233,215)	623,706
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 4
 From 10/1/2023 Through 3/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	795,409	0	795,409
Total Fund balances, beginning of year	795,409	0	795,409
Fund balance, end of period	1,185,900	(233,215)	1,419,115

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	556,027	585,505	(29,478)
Intergovernmental revenues	0	0	0
Investment income	17,104	0	17,104
Miscellaneous	40	0	40
Total Revenues:	<u>573,171</u>	<u>585,505</u>	<u>(12,334)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	290	500	210
WATER QUALITY	2,373	4,492	2,119
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	745	855	110
CHEMICAL WEED CONTROL	5,235	10,470	5,235
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	5,423	14,070	8,647
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	5,600	25,000	19,400
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	500	500
Other	5,525	5,735	210
Total Physical Environment	<u>25,192</u>	<u>65,122</u>	<u>39,930</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	2,200	9,064	6,864
Total Capital outlay	<u>2,200</u>	<u>9,064</u>	<u>6,864</u>
Principal	111,253	224,469	113,216
Interest	41,181	80,399	39,218
Total Expenditures:	<u>179,826</u>	<u>379,054</u>	<u>199,228</u>
Excess (deficiency) of revenues over expenditures	<u>393,345</u>	<u>206,451</u>	<u>186,894</u>
Other financing sources (uses):			
Transfers out	(760,707)	(131,451)	(629,256)
Total Other financing sources (uses):	<u>(760,707)</u>	<u>(131,451)</u>	<u>(629,256)</u>
Net change in fund balance	(367,363)	75,000	(442,363)
Fund balances, beginning of year	<u>802,936</u>	<u>0</u>	<u>802,936</u>
Total Fund balances, beginning of year	<u>802,936</u>	<u>0</u>	<u>802,936</u>
Fund balance, end of period	<u>435,573</u>	<u>75,000</u>	<u>360,573</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5A
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	806,853	827,308	(20,455)
Intergovernmental revenues	0	0	0
Investment income	21,768	0	21,768
Miscellaneous	3,557	0	3,557
Total Revenues:	<u>832,178</u>	<u>827,308</u>	<u>4,870</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	494	19,000	18,507
ENGINEERING-PERMITS	2,396	0	(2,396)
LEGAL SERVICES	2,552	2,000	(552)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,130	1,296	166
MARSH MAINT-LITTORAL ZONE	232	18,779	18,547
CHEMICAL WEED CONTROL	12,743	38,229	25,486
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	62,000	62,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	174,150	250,000	75,850
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	14,728	22,605	7,877
Total Physical Environment	<u>208,423</u>	<u>427,409</u>	<u>218,986</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Principal	172,242	246,990	74,748
Interest	22,129	127,500	105,371
Total Expenditures:	<u>402,794</u>	<u>801,899</u>	<u>399,105</u>
Excess (deficiency) of revenues over expenditures	<u>429,384</u>	<u>25,409</u>	<u>403,975</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(68,932)	(150,409)	81,477
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(68,932)</u>	<u>(150,409)</u>	<u>81,477</u>
Net change in fund balance	360,452	(125,000)	485,452
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 5A
 From 10/1/2023 Through 3/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	839,921	0	839,921
Total Fund balances, beginning of year	839,921	0	839,921
Fund balance, end of period	1,200,373	(125,000)	1,325,373

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5B
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	137,451	146,540	(9,089)
Intergovernmental revenues	0	0	0
Investment income	4,643	0	4,643
Miscellaneous	0	0	0
Total Revenues:	142,094	146,540	(4,446)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	3,000	3,000
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	200	200
OTHER PROFESSIONAL SVCS	0	235	235
AUDITORS SERVICES	637	731	94
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	2,046	5,309	3,263
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	362	20,000	19,638
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	6,000	6,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	578	16,000	15,422
REPAIR & MAINT - GATE/FENCE	0	2,000	2,000
R&M- GENERATORS	3,147	12,500	9,353
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	2,816	8,921	6,105
Total Physical Environment	9,587	84,896	75,309
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	31,250	31,250
Other	0	0	0
Total Capital outlay	0	31,250	31,250
Principal	0	0	0
Total Expenditures:	9,587	116,146	106,559
Excess (deficiency) of revenues over expenditures	132,507	30,394	102,113
Other financing sources (uses):			
Transfers out	(26,733)	(52,040)	25,307
Total Other financing sources (uses):	(26,733)	(52,040)	25,307
Net change in fund balance	105,774	(21,646)	127,420
Fund balances, beginning of year	187,447	0	187,447
Total Fund balances, beginning of year	187,447	0	187,447

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 5B
 From 10/1/2023 Through 3/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	293,221	(21,646)	314,867

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5C
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	47,317	50,737	(3,420)
Investment income	5,260	0	5,260
Miscellaneous	0	0	0
Total Revenues:	<u>52,577</u>	<u>50,737</u>	<u>1,840</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	463	531	68
TRASH DISPOSAL	1,700	3,400	1,700
MOWING & LANDSCAPE MAINTENANCE	450	1,166	716
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,600	1,600
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMTRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	7,000	7,000
REPAIR & MAINT - GATE/FENCE	0	1,000	1,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	<u>629</u>	<u>848</u>	<u>219</u>
Total Physical Environment	<u>3,242</u>	<u>29,045</u>	<u>25,803</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	9,600	12,500	2,900
MACHINERY & EQUIPMENT	0	0	0
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>9,600</u>	<u>12,500</u>	<u>2,900</u>
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>12,842</u>	<u>41,545</u>	<u>28,703</u>
Excess (deficiency) of revenues over expenditures	<u>39,735</u>	<u>9,192</u>	<u>30,543</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(12,342)</u>	<u>(21,692)</u>	<u>9,350</u>
Total Other financing sources (uses):	<u>(12,342)</u>	<u>(21,692)</u>	<u>9,350</u>
Net change in fund balance	27,393	(12,500)	39,893
Fund balances, beginning of year	<u>272,040</u>	<u>0</u>	<u>272,040</u>
Total Fund balances, beginning of year	<u>272,040</u>	<u>0</u>	<u>272,040</u>
Fund balance, end of period	<u>299,432</u>	<u>(12,500)</u>	<u>311,932</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5D
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	123,431	131,701	(8,270)
Intergovernmental revenues	0	0	0
Investment income	6,000	0	6,000
Miscellaneous	0	0	0
Total Revenues:	129,432	131,701	(2,269)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	272	272
Special Legislative Activities	0	0	0
AUDITORS SERVICES	732	840	108
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,068	2,771	1,703
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	166	20,000	19,834
REPAIR & MAINT-CANAL/LAKE	0	7,500	7,500
REPAIR & MAINT-BLDG	0	3,000	3,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	578	18,000	17,422
REPAIR & MAINT - GATE/FENCE	0	2,500	2,500
R&M- GENERATORS	2,045	12,500	10,455
REPAIR & MAINT- WATER CTRL STR	0	1,600	1,600
Other	2,843	6,820	3,977
Total Physical Environment	7,433	83,303	75,870
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	7,106	61,250	54,144
Total Capital outlay	7,106	61,250	54,144
Total Expenditures:	14,539	144,553	130,014
Excess (deficiency) of revenues over expenditures	114,893	(12,852)	127,745
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(22,385)	(48,398)	26,013
Total Other financing sources (uses):	(22,385)	(48,398)	26,013
Net change in fund balance	92,507	(61,250)	153,757
Fund balances, beginning of year	272,622	0	272,622
Total Fund balances, beginning of year	272,622	0	272,622

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 5D
 From 10/1/2023 Through 3/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	365,130	(61,250)	426,380

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 7
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	119,872	125,999	(6,127)
Intergovernmental revenues	1,461	0	1,461
Investment income	8,423	0	8,423
Miscellaneous	8,948	0	8,948
Total Revenues:	138,704	125,999	12,705
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	1,461	4,513	3,052
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	588	675	87
CHEMICAL WEED CONTROL	2,894	5,789	2,895
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,200	1,200
MOWING & LANDSCAPE MAINTENANCE	6,491	16,842	10,351
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT - GATE/FENCE	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	1,333	1,570	237
Total Physical Environment	12,768	42,089	29,321
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	10,000	10,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	758	3,122	2,364
Total Capital outlay	758	13,122	12,364
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	13,526	55,211	41,685
Excess (deficiency) of revenues over expenditures	125,178	70,788	54,390
Other financing sources (uses):			
Transfers out	(29,403)	(70,788)	41,385
Total Other financing sources (uses):	(29,403)	(70,788)	41,385
Net change in fund balance	95,776	0	95,776
Fund balances, beginning of year	409,013	0	409,013
Total Fund balances, beginning of year	409,013	0	409,013

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 7
 From 10/1/2023 Through 3/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	504,788	0	504,788

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	128,734	135,931	(7,197)
Intergovernmental revenues	0	0	0
Investment income	7,643	0	7,643
Miscellaneous	(80)	0	(80)
Total Revenues:	<u>136,297</u>	<u>135,931</u>	<u>366</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	2,304	6,549	4,245
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	615	705	90
CHEMICAL WEED CONTROL	1,965	3,930	1,965
MOWING SERVICES	0	0	0
SECURITY SERVICES	110	0	(110)
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,334	6,056	3,722
SUPERVISORS EXPENSES	0	0	0
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,500	5,500
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	12,000	12,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT - IRRIGATION	0	0	0
REPAIR & MAINT- RTU GATES	0	6,000	6,000
REPAIR & MAINT- WATER CTRL STR	500	4,000	3,500
Other	1,387	1,665	278
Total Physical Environment	<u>9,214</u>	<u>75,405</u>	<u>66,191</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	11,472	0	(11,472)
Other	445	1,835	1,390
Total Capital outlay	<u>11,918</u>	<u>1,835</u>	<u>(10,083)</u>
Interest	0	0	0
Total Expenditures:	<u>21,132</u>	<u>77,240</u>	<u>56,108</u>
Excess (deficiency) of revenues over expenditures	<u>115,165</u>	<u>58,691</u>	<u>56,474</u>
Other financing sources (uses):			
Transfers out	(35,350)	(78,691)	43,341

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(35,350)</u>	<u>(78,691)</u>	<u>43,341</u>
Net change in fund balance	79,814	(20,000)	99,814
Fund balances, beginning of year	<u>367,166</u>	<u>0</u>	<u>367,166</u>
Total Fund balances, beginning of year	<u>367,166</u>	<u>0</u>	<u>367,166</u>
Fund balance, end of period	<u>446,981</u>	<u>(20,000)</u>	<u>466,981</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,062,314	1,146,109	(83,795)
Intergovernmental revenues	0	0	0
Investment income	30,292	0	30,292
Miscellaneous	166	0	166
Total Revenues:	<u>1,092,773</u>	<u>1,146,109</u>	<u>(53,336)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	2,000	2,000
WATER QUALITY	531	2,384	1,853
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	3,575	4,101	526
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	13,256	42,510	29,254
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	4,844	12,568	7,724
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	75,413	239,670	164,257
UPLAND MAINTENANCE	8,898	34,850	25,952
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	45,683	111,816	66,133
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	4,000	4,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	50,000	50,000
REPAIR & MAINT - GATE/FENCE	0	3,000	3,000
R&M- Aerator refurbishments	0	14,000	14,000
R & M PRESERVE STRUCTURES	0	150,000	150,000
REPAIR & MAINT- RTU GATES	555	1,000	445
REPAIR & MAINT- WATER CTRL STR	0	25,000	25,000
Other	61,214	133,194	71,980
Total Physical Environment	<u>213,969</u>	<u>905,593</u>	<u>691,624</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	20,000	20,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
MACHINERY & EQUIPMENT	0	69,000	69,000
Other	125	0	(125)
Total Capital outlay	<u>125</u>	<u>89,000</u>	<u>88,875</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Principal	0	0	0
Total Expenditures:	<u>214,094</u>	<u>994,593</u>	<u>780,499</u>
Excess (deficiency) of revenues over expenditures	<u>878,679</u>	<u>151,516</u>	<u>727,163</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(108,535)</u>	<u>(241,516)</u>	<u>132,981</u>
Total Other financing sources (uses):	<u>(108,535)</u>	<u>(241,516)</u>	<u>132,981</u>
Net change in fund balance	770,144	(90,000)	860,144
Fund balances, beginning of year	<u>1,186,990</u>	<u>0</u>	<u>1,186,990</u>
Total Fund balances, beginning of year	<u>1,186,990</u>	<u>0</u>	<u>1,186,990</u>
Fund balance, end of period	<u>1,957,134</u>	<u>(90,000)</u>	<u>2,047,134</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	857,747	930,539	(72,793)
Intergovernmental revenues	0	0	0
Investment income	23,938	0	23,938
Miscellaneous	0	0	0
Total Revenues:	881,685	930,539	(48,854)
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	2,789	3,199	410
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	5,663	18,161	12,498
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,016	2,635	1,619
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	75,413	239,670	164,257
UPLAND MAINTENANCE	21,751	85,190	63,439
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	32,415	46,341	13,926
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	8,000	8,000
REPAIR & MAINT-TELEMETRY	178	5,000	4,822
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	3,000	3,000
R&M- Aerator refurbishments	6,082	7,000	918
R & M PRESERVE STRUCTURES	11,179	150,000	138,821
REPAIR & MAINT- RTU GATES	0	5,000	5,000
REPAIR & MAINT- WATER CTRL STR	0	8,000	8,000
R&M- PRESERVE STRUCTURE/INLETS	25	0	(25)
Other	35,987	82,549	46,562
Total Physical Environment	192,499	751,945	559,446
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	20,000	20,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	23,000	23,000
Other	0	0	0
Total Capital outlay	0	43,000	43,000
Principal	0	0	0
Total Expenditures:	192,499	794,945	602,446

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>689,186</u>	<u>135,594</u>	<u>553,592</u>
Other financing sources (uses):			
Transfers out	<u>(89,964)</u>	<u>(178,594)</u>	<u>88,630</u>
Total Other financing sources (uses):	<u>(89,964)</u>	<u>(178,594)</u>	<u>88,630</u>
Net change in fund balance	599,221	(43,000)	642,221
Fund balances, beginning of year	<u>935,153</u>	<u>0</u>	<u>935,153</u>
Total Fund balances, beginning of year	<u>935,153</u>	<u>0</u>	<u>935,153</u>
Fund balance, end of period	<u>1,534,375</u>	<u>(43,000)</u>	<u>1,577,375</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	2,849,513	3,062,555	(213,042)
Intergovernmental revenues	0	0	0
Investment income	62,632	0	62,632
Miscellaneous	1,610	0	1,610
Total Revenues:	2,913,755	3,062,555	(148,800)
Expenditures:			
Physical Environment			
ENGINEERING FEES	13,693	54,000	40,307
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	783	5,000	4,217
WATER QUALITY	6,550	17,390	10,840
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	1,333	1,333
AUDITORS SERVICES	9,801	11,242	1,441
MARSH MAINT-LITTORAL ZONE	222,496	525,150	302,654
CHEMICAL WEED CONTROL	138,382	331,937	193,555
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	13,368	34,683	21,315
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	6,460	6,460
PRESERVE/EXOTIC MAINT	16,990	109,250	92,260
REPAIR & MAINT-AERATORS	120,903	254,110	133,207
REPAIR & MAINT-PUMP STATN	3,999	55,000	51,001
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	6,000	47,000	41,000
REPAIR & MAINT-BLDG	975	6,000	5,025
REPAIR & MAINT - GENERAL	0	15,000	15,000
REPAIR & MAINT-TELEMTRY	1,577	10,500	8,923
REPAIR & MAINT-ROADS	59,572	130,000	70,428
REPAIR & MAINT-CULVERTS	0	100,000	100,000
REPAIR & MAINT - GATE/FENCE	0	5,000	5,000
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	0	160,000	160,000
R&M- Aerator refurbishments	12,230	35,000	22,770
R&M- GENERATORS	6,838	17,500	10,663
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	4,500	4,500
R&M- PRESERVE STRUCTURE/INLETS	0	2,080	2,080
Other	126,348	268,540	142,192
Total Physical Environment	760,503	2,209,675	1,449,172
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	155,178	0	(155,178)
CULVERTS/STRUCTURES	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
MACHINERY & EQUIPMENT	35,195	202,500	167,305
Other	2,790	8,403	5,613
Total Capital outlay	193,162	210,903	17,741
Principal	0	179,522	179,522
Interest	8,492	16,983	8,491
Total Expenditures:	962,157	2,617,083	1,654,926
Excess (deficiency) of revenues over expenditures	1,951,598	445,472	1,506,126
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(324,711)	(695,472)	370,761
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(324,711)	(695,472)	370,761
Net change in fund balance	1,626,887	(250,000)	1,876,887
Fund balances, beginning of year	2,362,653	0	2,362,653
Total Fund balances, beginning of year	2,362,653	0	2,362,653
Fund balance, end of period	3,989,540	(250,000)	4,239,540

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	70,674	75,540	(4,866)
Intergovernmental revenues	0	0	0
Investment income	4,152	0	4,152
Miscellaneous	68	0	68
Total Revenues:	74,894	75,540	(646)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	302	346	44
CHEMICAL WEED CONTROL	97	194	97
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,303	3,381	2,078
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,850	1,000	(1,850)
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	707	754	47
Total Physical Environment	5,259	20,175	14,916
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	10,000	10,000
MACHINERY & EQUIPMENT	0	0	0
Other	507	2,088	1,581
Total Capital outlay	507	12,088	11,581
Total Expenditures:	5,766	32,263	26,497
Excess (deficiency) of revenues over expenditures	69,129	43,277	25,852
Other financing sources (uses):			
Transfers out	(24,263)	(53,277)	29,014
Total Other financing sources (uses):	(24,263)	(53,277)	29,014
Net change in fund balance	44,865	(10,000)	54,865
Fund balances, beginning of year	196,182	0	196,182
Total Fund balances, beginning of year	196,182	0	196,182
Fund balance, end of period	241,047	(10,000)	251,047

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12A
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	24,429	26,188	(1,759)
Intergovernmental revenues	0	0	0
Investment income	2,352	0	2,352
Miscellaneous	0	0	0
Total Revenues:	<u>26,781</u>	<u>26,188</u>	<u>593</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	120	138	18
CHEMICAL WEED CONTROL	484	1,255	771
TRASH DISPOSAL	0	1,500	1,500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	835	7,994	7,159
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE/FENCE	0	0	0
R&M- Aerator refurbishments	0	0	0
Other	1,328	2,989	1,661
Total Physical Environment	<u>2,767</u>	<u>18,876</u>	<u>16,109</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>2,767</u>	<u>18,876</u>	<u>16,109</u>
Excess (deficiency) of revenues over expenditures	<u>24,014</u>	<u>7,312</u>	<u>16,702</u>
Other financing sources (uses):			
Transfers out	(4,458)	(10,812)	6,354
Total Other financing sources (uses):	<u>(4,458)</u>	<u>(10,812)</u>	<u>6,354</u>
Net change in fund balance	19,556	(3,500)	23,056
Fund balances, beginning of year	118,843	0	118,843
Total Fund balances, beginning of year	<u>118,843</u>	<u>0</u>	<u>118,843</u>
Fund balance, end of period	<u>138,399</u>	<u>(3,500)</u>	<u>141,899</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	888,260	972,528	(84,268)
Intergovernmental revenues	0	0	0
Investment income	19,345	0	19,345
Miscellaneous	43,960	0	43,960
Total Revenues:	<u>951,565</u>	<u>972,528</u>	<u>(20,963)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	98	1,000	903
ENGINEERING-PERMITS	1,613	0	(1,613)
LEGAL SERVICES	4,918	5,000	82
WATER QUALITY	2,641	5,480	2,839
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	507	507
AUDITORS SERVICES	3,398	3,898	500
CHEMICAL WEED CONTROL	16,458	42,702	26,244
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	4,312	10,079	5,767
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	58,697	166,474	107,777
REPAIR & MAINT-PUMP STATN	2,266	20,000	17,734
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	0	1,000	1,000
REPAIR & MAINT - GENERAL	350	5,000	4,650
REPAIR & MAINT-TELEMTRY	578	6,000	5,422
REPAIR & MAINT-CULVERTS	10,500	40,000	29,500
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	7,042	28,000	20,958
R&M- GENERATORS	2,470	12,500	10,030
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	83,999	194,582	110,583
Total Physical Environment	<u>199,339</u>	<u>552,722</u>	<u>353,383</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	230,909	0	(230,909)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	7,106	115,500	108,394
Other	734	1,478	744
Total Capital outlay	<u>238,749</u>	<u>116,978</u>	<u>(121,771)</u>
Principal	0	96,407	96,407
Interest	4,560	9,120	4,560
Total Expenditures:	<u>442,648</u>	<u>775,227</u>	<u>332,579</u>
Excess (deficiency) of revenues over expenditures	<u>508,917</u>	<u>197,301</u>	<u>311,616</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers out	(94,335)	(181,097)	86,762
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(94,335)</u>	<u>(181,097)</u>	<u>86,762</u>
Net change in fund balance	414,582	16,204	398,378
Fund balances, beginning of year	<u>781,249</u>	<u>0</u>	<u>781,249</u>
Total Fund balances, beginning of year	<u>781,249</u>	<u>0</u>	<u>781,249</u>
Fund balance, end of period	<u><u>1,195,831</u></u>	<u><u>16,204</u></u>	<u><u>1,179,627</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	939,861	1,011,979	(72,118)
Intergovernmental revenues	0	0	0
Investment income	26,493	0	26,493
Miscellaneous	2,240	0	2,240
Total Revenues:	968,594	1,011,979	(43,385)
Expenditures:			
Physical Environment			
ENGINEERING FEES	1,468	5,000	3,532
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	899	1,200	301
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	3,079	3,532	453
CHEMICAL WEED CONTROL	31,611	82,018	50,407
MOWING SERVICES	0	0	0
TRASH DISPOSAL	12,500	30,000	17,500
MOWING & LANDSCAPE MAINTENANCE	5,622	14,587	8,965
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	57,920	193,608	135,688
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,400	25,000	23,600
REPAIR & MAINT - GENERAL	0	15,000	15,000
REPAIR & MAINT-TELEMETRY	179	6,000	5,821
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE/FENCE	0	3,500	3,500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	12,164	28,000	15,836
REPAIR & MAINT- RTU GATES	0	6,000	6,000
REPAIR & MAINT- WATER CTRL STR	0	11,000	11,000
Other	97,214	216,230	119,016
Total Physical Environment	224,057	670,675	446,618
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	17,800	501,500	483,700
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	16,352	92,000	75,648
Other	2,028	5,779	3,751
Total Capital outlay	36,180	599,279	563,099
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	260,237	1,269,954	1,009,717
Excess (deficiency) of revenues over expenditures	708,357	(257,975)	966,332

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Transfers out	(82,217)	(176,125)	93,908
Total Other financing sources (uses):	(82,217)	(176,125)	93,908
Net change in fund balance	626,141	(434,100)	1,060,241
Fund balances, beginning of year	1,024,729	0	1,024,729
Total Fund balances, beginning of year	1,024,729	0	1,024,729
Fund balance, end of period	1,650,869	(434,100)	2,084,969

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,285,944	1,321,965	(36,021)
Intergovernmental revenues	0	0	0
Investment income	41,152	0	41,152
Miscellaneous	31,363	0	31,363
Total Revenues:	<u>1,358,460</u>	<u>1,321,965</u>	<u>36,495</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	176	40,000	39,825
ENGINEERING-PERMITS	8,446	0	(8,446)
ENVIRONMENTAL LIASON	11,787	25,031	13,245
LEGAL SERVICES	10,556	15,000	4,444
WATER QUALITY	4,135	5,698	1,564
FINANCIAL CONS./ADVISOR	0	200	200
AUDITORS SERVICES	3,967	4,550	583
MARSH MAINT-LITTORAL ZONE	232	6,386	6,154
CHEMICAL WEED CONTROL	14,165	42,494	28,329
MOWING SERVICES	0	0	0
SECURITY SERVICES	269,110	461,331	192,221
TRASH DISPOSAL	0	5,000	5,000
MOWING & LANDSCAPE MAINTENANCE	17,882	46,395	28,514
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	206	26,220	26,015
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	20,000	20,000
REPAIR & MAINT - GENERAL	0	7,500	7,500
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT-ROADS	22,473	340,000	317,527
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	100,000	100,000
REPAIR & MAINT- STREET SWEEP	2,650	6,876	4,226
REPAIR & MAINT- WATER CTRL STR	0	5,000	5,000
Other	19,902	20,978	1,076
Total Physical Environment	<u>385,684</u>	<u>1,210,159</u>	<u>824,475</u>
Capital outlay			
ROADS/BRIDGES	0	550,000	550,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	2,898	3,186	288
Total Capital outlay	<u>2,898</u>	<u>553,186</u>	<u>550,288</u>
Principal	0	0	0
Total Expenditures:	<u>388,582</u>	<u>1,763,345</u>	<u>1,374,763</u>
Excess (deficiency) of revenues over expenditures	<u>969,878</u>	<u>(441,380)</u>	<u>1,411,258</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers out	(105,349)	(238,620)	133,271
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(105,349)</u>	<u>(238,620)</u>	<u>133,271</u>
Net change in fund balance	864,528	(680,000)	1,544,528
Fund balances, beginning of year	<u>1,708,189</u>	<u>0</u>	<u>1,708,189</u>
Total Fund balances, beginning of year	<u>1,708,189</u>	<u>0</u>	<u>1,708,189</u>
Fund balance, end of period	<u><u>2,572,717</u></u>	<u><u>(680,000)</u></u>	<u><u>3,252,717</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	2,004,828	2,141,417	(136,589)
Intergovernmental revenues	219,934	229,500	(9,566)
Investment income	57,522	0	57,522
Miscellaneous	4,193	0	4,193
Total Revenues:	2,286,477	2,370,917	(84,440)
Expenditures:			
Physical Environment			
ENGINEERING FEES	14,650	36,000	21,350
ENGINEERING-PERMITS	2,106	0	(2,106)
LEGAL SERVICES	2,494	18,000	15,506
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	297,709	378,187	80,478
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	545	545
AUDITORS SERVICES	6,870	7,880	1,010
MARSH MAINT-LITTORAL ZONE	157,073	411,018	253,945
CHEMICAL WEED CONTROL	80,510	193,057	112,547
TRASH DISPOSAL	295	1,300	1,005
MOWING & LANDSCAPE MAINTENANCE	6,484	16,822	10,339
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	24,718	24,718	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	84,907	189,135	104,228
REPAIR & MAINT-PUMP STATN	28,693	55,000	26,307
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT - GENERAL	750	15,000	14,250
REPAIR & MAINT-TELEMETRY	1,392	37,000	35,608
REPAIR & MAINT-ROADS	0	175,000	175,000
REPAIR & MAINT-CULVERTS	7,969	40,000	32,031
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	100,000	100,000
R&M- Aerator refurbishments	24,394	28,000	3,606
R&M- GENERATORS	5,880	17,500	11,620
REPAIR & MAINT- STREET SWEEP	15,397	29,655	14,258
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	114,754	266,258	151,504
Total Physical Environment	877,044	2,056,575	1,179,531
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	7,106	97,500	90,394
Other	733	3,020	2,287
Total Capital outlay	7,839	100,520	92,681

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Principal	34,448	49,398	14,950
Interest	4,426	25,500	21,074
Total Expenditures:	<u>923,758</u>	<u>2,231,993</u>	<u>1,308,235</u>
Excess (deficiency) of revenues over expenditures	<u>1,362,719</u>	<u>138,924</u>	<u>1,223,795</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(172,203)	(371,770)	199,567
Capital contributions from landowners	13,624	22,047	(8,423)
Total Other financing sources (uses):	<u>(158,579)</u>	<u>(349,723)</u>	<u>191,144</u>
Net change in fund balance	1,204,140	(210,799)	1,414,939
Fund balances, beginning of year	2,303,636	0	2,303,636
Total Fund balances, beginning of year	<u>2,303,636</u>	<u>0</u>	<u>2,303,636</u>
Fund balance, end of period	<u>3,507,776</u>	<u>(210,799)</u>	<u>3,718,575</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	535,306	553,885	(18,579)
Intergovernmental revenues	0	0	0
Investment income	14,642	0	14,642
Miscellaneous	1,010	0	1,010
Total Revenues:	<u>550,958</u>	<u>553,885</u>	<u>(2,927)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	6,842	14,762	7,920
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,761	2,020	259
MARSH MAINT-LITTORAL ZONE	232	26,665	26,433
CHEMICAL WEED CONTROL	10,188	30,563	20,375
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	2,130	5,526	3,396
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	20,706	20,706
REPAIR & MAINT-AERATORS	11,241	85,365	74,124
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	7,000	7,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	7,000	7,000
REPAIR & MAINT- RTU GATES	0	4,000	4,000
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	51,911	95,712	43,801
Total Physical Environment	<u>84,304</u>	<u>335,819</u>	<u>251,515</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	20,000	20,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	55,249	92,000	36,751
Other	448	1,845	1,397
Total Capital outlay	<u>55,697</u>	<u>113,845</u>	<u>58,148</u>
Interest	0	0	0
Total Expenditures:	<u>140,001</u>	<u>449,664</u>	<u>309,663</u>
Excess (deficiency) of revenues over expenditures	<u>410,957</u>	<u>104,221</u>	<u>306,736</u>

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers in	0	0	0
Transfers out	<u>(51,073)</u>	<u>(124,221)</u>	<u>73,148</u>
Total Other financing sources (uses):	<u>(51,073)</u>	<u>(124,221)</u>	<u>73,148</u>
Net change in fund balance	359,884	(20,000)	379,884
Fund balances, beginning of year	560,369	0	560,369
Total Fund balances, beginning of year	<u>560,369</u>	<u>0</u>	<u>560,369</u>
Fund balance, end of period	<u><u>920,253</u></u>	<u><u>(20,000)</u></u>	<u><u>940,253</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19A
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	38,913	40,096	(1,183)
Investment income	8,850	0	8,850
Miscellaneous	0	0	0
Total Revenues:	<u>47,763</u>	<u>40,096</u>	<u>7,667</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	77	88	11
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	0	0
Other	389	397	8
Total Physical Environment	<u>466</u>	<u>11,985</u>	<u>11,519</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>466</u>	<u>26,985</u>	<u>26,519</u>
Excess (deficiency) of revenues over expenditures	<u>47,297</u>	<u>13,111</u>	<u>34,186</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(8,224)	(17,611)	9,387
Total Other financing sources (uses):	<u>(8,224)</u>	<u>(17,611)</u>	<u>9,387</u>
Net change in fund balance	39,073	(4,500)	43,573
Fund balances, beginning of year	<u>471,285</u>	<u>0</u>	<u>471,285</u>
Total Fund balances, beginning of year	<u>471,285</u>	<u>0</u>	<u>471,285</u>
Fund balance, end of period	<u>510,358</u>	<u>(4,500)</u>	<u>514,858</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 20
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	212,580	228,772	(16,192)
Intergovernmental revenues	0	0	0
Investment income	7,676	0	7,676
Miscellaneous	3,435	0	3,435
Total Revenues:	<u>223,691</u>	<u>228,772</u>	<u>(5,081)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	15,381	5,000	(10,381)
ENGINEERING-PERMITS	250	0	(250)
LEGAL SERVICES	3,839	1,000	(2,839)
SPECIAL SERVICES	0	0	0
WATER QUALITY	920	1,577	657
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	490	562	72
CHEMICAL WEED CONTROL	2,910	7,550	4,640
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	5,000	12,000	7,000
REPAIR & MAINT - GENERAL	1,843	10,000	8,157
REPAIR & MAINT - GATE/FENCE	0	1,000	1,000
Repairs & Maint - Catch Basins	0	5,000	5,000
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	2,031	2,173	142
Total Physical Environment	<u>32,664</u>	<u>49,362</u>	<u>16,698</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	51,400	20,000	(31,400)
CULVERTS/STRUCTURES	0	0	0
Other	121	498	377
Total Capital outlay	<u>51,521</u>	<u>20,498</u>	<u>(31,023)</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>84,185</u>	<u>69,860</u>	<u>(14,325)</u>
Excess (deficiency) of revenues over expenditures	<u>139,506</u>	<u>158,912</u>	<u>(19,406)</u>
Other financing sources (uses):			
Transfers out	(23,590)	(43,912)	20,322
Capital contributions from landowners	0	0	0
Repayment to landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(23,590)</u>	<u>(43,912)</u>	<u>20,322</u>
Net change in fund balance	115,916	115,000	916
Fund balances, beginning of year	328,176	0	328,176

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 20
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	328,176	0	328,176
Fund balance, end of period	444,092	115,000	329,092

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	759,234	801,955	(42,721)
Intergovernmental revenues	0	0	0
Investment income	12,980	0	12,980
Miscellaneous	190	0	190
Total Revenues:	772,404	801,955	(29,551)
Expenditures:			
Physical Environment			
ENGINEERING FEES	6,000	10,000	4,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,500	1,500
WATER QUALITY	4,622	8,953	4,331
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	235	235
AUDITORS SERVICES	2,308	2,647	339
MARSH MAINT-LITTORAL ZONE	42,308	132,236	89,928
CHEMICAL WEED CONTROL	17,144	51,432	34,288
MOWING & LANDSCAPE MAINTENANCE	124	321	197
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	141,139	203,205	62,066
REPAIR & MAINT-AERATORS	2,408	52,940	50,532
REPAIR & MAINT-PUMP STATN	421	10,000	9,579
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,857	12,500	10,643
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	407	10,000	9,593
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	1,960	12,500	10,540
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
R&M- PRESERVE STRUCTURE/INLETS	0	2,080	2,080
Other	16,121	29,753	13,632
Total Physical Environment	236,818	559,802	322,984
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	31,250	31,250
Other	95	392	297
Total Capital outlay	95	31,642	31,547
Principal	17,224	24,699	7,475
Interest	2,213	12,750	10,537
Total Expenditures:	256,350	628,893	372,543

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>516,054</u>	<u>173,062</u>	<u>342,992</u>
Other financing sources (uses):			
Transfers out	(96,991)	(222,708)	125,717
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(96,991)</u>	<u>(222,708)</u>	<u>125,717</u>
Net change in fund balance	419,063	(49,646)	468,709
Fund balances, beginning of year	<u>424,374</u>	<u>0</u>	<u>424,374</u>
Total Fund balances, beginning of year	<u>424,374</u>	<u>0</u>	<u>424,374</u>
Fund balance, end of period	<u>843,437</u>	<u>(49,646)</u>	<u>893,083</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	303,137	322,542	(19,405)
Intergovernmental revenues	0	0	0
Investment income	8,632	0	8,632
Miscellaneous	380	0	380
Total Revenues:	<u>312,148</u>	<u>322,542</u>	<u>(10,394)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	180	500	320
WATER QUALITY	971	1,568	597
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,097	1,258	161
MARSH MAINT-LITTORAL ZONE	4,570	36,805	32,235
CHEMICAL WEED CONTROL	12,965	38,896	25,931
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	250	648	398
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	32,383	115,031	82,648
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	70	1,000	930
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	100,000	100,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
R&M- PRESERVE STRUCTURE/INLETS	0	2,912	2,912
Other	<u>3,085</u>	<u>3,440</u>	<u>355</u>
Total Physical Environment	<u>55,571</u>	<u>318,058</u>	<u>262,487</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	<u>223</u>	<u>919</u>	<u>696</u>
Total Capital outlay	<u>223</u>	<u>919</u>	<u>696</u>
Total Expenditures:	<u>55,794</u>	<u>318,977</u>	<u>263,183</u>
Excess (deficiency) of revenues over expenditures	<u>256,355</u>	<u>3,565</u>	<u>252,790</u>
Other financing sources (uses):			
Transfers out	(38,610)	(83,565)	44,955

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(38,610)</u>	<u>(83,565)</u>	<u>44,955</u>
Net change in fund balance	217,745	(80,000)	297,745
Fund balances, beginning of year	<u>327,633</u>	<u>0</u>	<u>327,633</u>
Total Fund balances, beginning of year	<u>327,633</u>	<u>0</u>	<u>327,633</u>
Fund balance, end of period	<u>545,378</u>	<u>(80,000)</u>	<u>625,378</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	313,437	335,774	(22,337)
Intergovernmental revenues	0	0	0
Investment income	17,492	0	17,492
Miscellaneous	73	0	73
Total Revenues:	331,001	335,774	(4,773)
Expenditures:			
Physical Environment			
ENGINEERING FEES	4,000	11,500	7,500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	116	1,000	884
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	272	272
AUDITORS SERVICES	1,274	1,461	187
MARSH MAINT-LITTORAL ZONE	3,304	48,071	44,767
CHEMICAL WEED CONTROL	14,048	39,200	25,152
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	9,619	24,956	15,337
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	24,157	24,157
REPAIR & MAINT-AERATORS	271	7,994	7,723
REPAIR & MAINT-PUMP STATN	400	20,000	19,600
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	113,500	113,500
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	578	5,000	4,422
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	60,000	60,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	0	0
R&M- GENERATORS	1,960	12,500	10,540
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	7,219	13,395	6,176
Total Physical Environment	42,790	399,506	356,716
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	150,000	150,000
MACHINERY & EQUIPMENT	7,106	61,250	54,144
Other	263	567	304
Total Capital outlay	7,369	211,817	204,448
Principal	0	0	0
Total Expenditures:	50,159	611,323	561,164

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>280,842</u>	<u>(275,549)</u>	<u>556,391</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(51,968)	(115,701)	63,733
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(51,968)</u>	<u>(115,701)</u>	<u>63,733</u>
Net change in fund balance	228,874	(391,250)	620,124
Fund balances, beginning of year	<u>829,074</u>	<u>0</u>	<u>829,074</u>
Total Fund balances, beginning of year	<u>829,074</u>	<u>0</u>	<u>829,074</u>
Fund balance, end of period	<u>1,057,949</u>	<u>(391,250)</u>	<u>1,449,199</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 27B
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	170,551	177,097	(6,547)
Investment income	7,317	0	7,317
Miscellaneous	350	0	350
Total Revenues:	<u>178,217</u>	<u>177,097</u>	<u>1,120</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	440	500	60
FINANCIAL CONS./ADVISOR	0	200	200
AUDITORS SERVICES	1,336	1,533	197
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	232	7,512	7,280
CHEMICAL WEED CONTROL	1,854	5,562	3,708
TRASH DISPOSAL	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	24,672	69,021	44,349
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	4,000	10,000	6,000
R & M PRESERVE STRUCTURES	0	15,000	15,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	3,056	2,778	(278)
Total Physical Environment	<u>35,589</u>	<u>120,106</u>	<u>84,517</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	171	703	532
Total Capital outlay	<u>171</u>	<u>703</u>	<u>532</u>
Total Expenditures:	<u>35,760</u>	<u>120,809</u>	<u>85,049</u>
Excess (deficiency) of revenues over expenditures	<u>142,457</u>	<u>56,288</u>	<u>86,169</u>
Other financing sources (uses):			
Transfers out	(25,621)	(56,288)	30,667
Total Other financing sources (uses):	<u>(25,621)</u>	<u>(56,288)</u>	<u>30,667</u>
Net change in fund balance	116,836	0	116,836
Fund balances, beginning of year	329,693	0	329,693
Total Fund balances, beginning of year	<u>329,693</u>	<u>0</u>	<u>329,693</u>
Fund balance, end of period	<u>446,530</u>	<u>0</u>	<u>446,530</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 29
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	85,899	91,247	(5,348)
Intergovernmental revenues	0	0	0
Investment income	2,192	0	2,192
Miscellaneous	0	0	0
Total Revenues:	<u>88,090</u>	<u>91,247</u>	<u>(3,157)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
WATER QUALITY	971	1,568	597
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	3,000	0	(3,000)
AUDITORS SERVICES	257	295	38
MARSH MAINT-LITTORAL ZONE	232	6,386	6,154
CHEMICAL WEED CONTROL	3,751	11,252	7,501
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	30,820	30,820
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
Other	859	903	44
Total Physical Environment	<u>9,069</u>	<u>52,724</u>	<u>43,655</u>
Capital outlay	41	171	130
Principal	5,741	8,233	2,492
Interest	738	4,250	3,512
Total Expenditures:	<u>15,590</u>	<u>65,378</u>	<u>49,788</u>
Excess (deficiency) of revenues over expenditures	<u>72,501</u>	<u>25,869</u>	<u>46,632</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(12,584)	(25,869)	13,285
Total Other financing sources (uses):	<u>(12,584)</u>	<u>(25,869)</u>	<u>13,285</u>
Net change in fund balance	59,917	0	59,917
Fund balances, beginning of year	<u>80,991</u>	<u>0</u>	<u>80,991</u>
Total Fund balances, beginning of year	<u>80,991</u>	<u>0</u>	<u>80,991</u>
Fund balance, end of period	<u>140,908</u>	<u>0</u>	<u>140,908</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	828,447	894,231	(65,784)
Intergovernmental revenues	0	0	0
Investment income	37,195	0	37,195
Miscellaneous	(1,631)	0	(1,631)
Total Revenues:	864,012	894,231	(30,219)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	18,000	18,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	435	5,000	4,565
WATER QUALITY	1,662	5,140	3,478
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,647	4,183	536
MOWING & LANDSCAPE MAINTENANCE	400	1,037	637
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	102,328	317,235	214,907
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	6,900	15,000	8,100
REPAIR & MAINT-BLDG	0	40,000	40,000
REPAIR & MAINT - GENERAL	77	10,000	9,923
REPAIR & MAINT-TELEMETRY	0	6,000	6,000
REPAIR & MAINT-ROADS	0	25,000	25,000
REPAIR & MAINT-CULVERTS	0	50,000	50,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	170,000	170,000
R&M- Aerator refurbishments	20,490	35,000	14,510
REPAIR & MAINT- RTU GATES	0	4,000	4,000
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	134,185	317,989	183,804
Total Physical Environment	270,122	1,028,084	757,962
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	60,000	60,000
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	115,650	138,000	22,350
Other	761	2,106	1,345
Total Capital outlay	116,411	200,106	83,695
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	386,533	1,228,190	841,657
Excess (deficiency) of revenues over expenditures	477,478	(333,959)	811,437

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(121,873)</u>	<u>(276,041)</u>	<u>154,168</u>
Total Other financing sources (uses):	<u>(121,873)</u>	<u>(276,041)</u>	<u>154,168</u>
Net change in fund balance	355,605	(610,000)	965,605
Fund balances, beginning of year	1,551,748	0	1,551,748
Total Fund balances, beginning of year	<u>1,551,748</u>	<u>0</u>	<u>1,551,748</u>
Fund balance, end of period	<u><u>1,907,353</u></u>	<u><u>(610,000)</u></u>	<u><u>2,517,353</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	20,704	21,587	(883)
Intergovernmental revenues	0	0	0
Investment income	721	0	721
Miscellaneous	0	0	0
Total Revenues:	21,425	21,587	(162)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	76	87	11
CHEMICAL WEED CONTROL	902	1,803	901
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	0	2,500	2,500
JANITORIAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	850	2,204	1,354
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	207	215	8
Total Physical Environment	2,034	15,809	13,775
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	5,000	5,000
CULVERTS/STRUCTURES	0	0	0
Other	18	72	54
Total Capital outlay	18	5,072	5,054
Total Expenditures:	2,052	20,881	18,829
Excess (deficiency) of revenues over expenditures	19,373	706	18,667
Other financing sources (uses):			
Transfers out	(3,034)	(7,781)	4,747
Total Other financing sources (uses):	(3,034)	(7,781)	4,747
Net change in fund balance	16,339	(7,075)	23,414
Fund balances, beginning of year	29,705	0	29,705
Total Fund balances, beginning of year	29,705	0	29,705
Fund balance, end of period	46,044	(7,075)	53,119

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32A
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	4,601	4,808	(207)
Investment income	<u>722</u>	<u>0</u>	<u>722</u>
Total Investment income	<u>722</u>	<u>0</u>	<u>722</u>
Total Revenues:	<u>5,322</u>	<u>4,808</u>	<u>514</u>
Expenditures:			
Physical Environment			
WATER QUALITY	971	1,568	597
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	38	44	6
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
MOWING & LANDSCAPE MAINTENANCE	850	2,204	1,354
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	<u>46</u>	<u>49</u>	<u>3</u>
Total Physical Environment	1,905	5,365	3,460
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>1,905</u>	<u>5,365</u>	<u>3,460</u>
Excess (deficiency) of revenues over expenditures	<u>3,418</u>	<u>(557)</u>	<u>3,975</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(407)</u>	<u>(943)</u>	<u>536</u>
Total Other financing sources (uses):	<u>(407)</u>	<u>(943)</u>	<u>536</u>
Net change in fund balance	3,011	(1,500)	4,511
Fund balances, beginning of year	<u>38,136</u>	<u>0</u>	<u>38,136</u>
Total Fund balances, beginning of year	<u>38,136</u>	<u>0</u>	<u>38,136</u>
Fund balance, end of period	<u>41,147</u>	<u>(1,500)</u>	<u>42,647</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 33
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	24,311	25,456	(1,145)
Intergovernmental revenues	0	0	0
Investment income	1,358	0	1,358
Miscellaneous	(5)	0	(5)
Total Revenues:	<u>25,664</u>	<u>25,456</u>	<u>208</u>
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
WATER QUALITY	971	1,568	597
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	93	107	14
CHEMICAL WEED CONTROL	1,013	2,026	1,013
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	11,505	11,505
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
REPAIR & MAINT-CULVERTS	3,000	3,000	0
Other	243	252	9
Total Physical Environment	<u>5,320</u>	<u>19,958</u>	<u>14,638</u>
Capital outlay	25	102	77
Total Expenditures:	<u>5,345</u>	<u>20,060</u>	<u>14,715</u>
Excess (deficiency) of revenues over expenditures	<u>20,319</u>	<u>5,396</u>	<u>14,923</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(4,480)	(9,396)	4,916
Total Other financing sources (uses):	<u>(4,480)</u>	<u>(9,396)</u>	<u>4,916</u>
Net change in fund balance	15,840	(4,000)	19,840
Fund balances, beginning of year	63,656	0	63,656
Total Fund balances, beginning of year	<u>63,656</u>	<u>0</u>	<u>63,656</u>
Fund balance, end of period	<u>79,496</u>	<u>(4,000)</u>	<u>83,496</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	165,521	190,698	(25,177)
Intergovernmental revenues	0	0	0
Investment income	6,246	0	6,246
Miscellaneous	190	0	190
Total Revenues:	171,957	190,698	(18,741)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	7,000	7,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	4,774	19,096	14,322
AUDITORS SERVICES	942	1,080	138
SECURITY SERVICES	110	0	(110)
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	4,540	11,780	7,240
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	4,420	10,000	5,580
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	26,000	26,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	8,161	10,000	1,839
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	20,000	20,000
Other	3,989	4,635	646
Total Physical Environment	26,936	112,591	85,655
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	7,500	7,500
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	4,398	0	(4,398)
Other	29	120	91
Total Capital outlay	4,427	7,620	3,193
Principal	0	21,668	21,668
Interest	2,665	5,200	2,535
Total Expenditures:	34,027	147,079	113,052
Excess (deficiency) of revenues over expenditures	137,929	43,619	94,310
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(35,309)	(71,829)	36,520
Total Other financing sources (uses):	(35,309)	(71,829)	36,520
Net change in fund balance	102,621	(28,210)	130,831
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 34
 From 10/1/2023 Through 3/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	276,936	0	276,936
Total Fund balances, beginning of year	276,936	0	276,936
Fund balance, end of period	379,556	(28,210)	407,766

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 38
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	70,368	75,242	(4,874)
Investment income	7,073	0	7,073
Total Investment income	7,073	0	7,073
Total Revenues:	77,441	75,242	2,199
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	8,000	8,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	207	237	30
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMTRY	0	0	0
REPAIR & MAINT-ROADS	3,150	20,000	16,850
REPAIR & MAINT-CULVERTS	0	3,000	3,000
Repairs & Maint - Catch Basins	0	70,000	70,000
Other	704	745	41
Total Physical Environment	4,060	107,482	103,422
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	31	128	97
Total Capital outlay	31	128	97
Total Expenditures:	4,091	107,610	103,519
Excess (deficiency) of revenues over expenditures	73,349	(32,368)	105,717
Other financing sources (uses):			
Transfers out	(10,124)	(24,632)	14,508
Total Other financing sources (uses):	(10,124)	(24,632)	14,508
Net change in fund balance	63,226	(57,000)	120,226
Fund balances, beginning of year	354,864	0	354,864
Total Fund balances, beginning of year	354,864	0	354,864
Fund balance, end of period	418,089	(57,000)	475,089

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 41
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	6,955	7,539	(584)
Investment income	748	0	748
Miscellaneous	0	0	0
Total Revenues:	<u>7,703</u>	<u>7,539</u>	<u>164</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	971	1,568	597
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	31	35	4
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	2,000	2,000
Other	70	75	5
Total Physical Environment	<u>1,071</u>	<u>3,678</u>	<u>2,607</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	12	50	38
Total Capital outlay	<u>12</u>	<u>50</u>	<u>38</u>
Total Expenditures:	<u>1,083</u>	<u>3,728</u>	<u>2,645</u>
Excess (deficiency) of revenues over expenditures	<u>6,620</u>	<u>3,811</u>	<u>2,809</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(2,100)	(5,811)	3,711
Total Other financing sources (uses):	<u>(2,100)</u>	<u>(5,811)</u>	<u>3,711</u>
Net change in fund balance	4,520	(2,000)	6,520
Fund balances, beginning of year	38,534	0	38,534
Total Fund balances, beginning of year	<u>38,534</u>	<u>0</u>	<u>38,534</u>
Fund balance, end of period	<u>43,053</u>	<u>(2,000)</u>	<u>45,053</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,001,337	1,034,066	(32,729)
Intergovernmental revenues	0	0	0
Investment income	28,042	0	28,042
Miscellaneous	1,198	0	1,198
Total Revenues:	1,030,577	1,034,066	(3,489)
Expenditures:			
Physical Environment			
ENGINEERING FEES	3,580	5,000	1,420
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	3,303	1,500	(1,803)
LEGAL - SPECIAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	200	200
OTHER PROFESSIONAL SVCS	0	601	601
AUDITORS SERVICES	4,154	4,765	611
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	48,379	125,525	77,146
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	6,016	15,609	9,593
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	164,547	422,752	258,205
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	402	40,000	39,598
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	0	15,000	15,000
REPAIR & MAINT - GENERAL	0	15,000	15,000
REPAIR & MAINT-TELEMETRY	985	12,000	11,015
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	4,500	4,500
REPAIR & MAINT - IRRIGATION	0	0	0
R&M- GENERATORS	2,900	14,000	11,100
R & M PRESERVE STRUCTURES	0	20,000	20,000
REPAIR & MAINT- RTU GATES	0	6,000	6,000
REPAIR & MAINT- WATER CTRL STR	0	6,000	6,000
R&M- PRESERVE STRUCTURE/INLETS	0	2,000	2,000
Other	19,960	42,582	22,622
Total Physical Environment	254,227	774,034	519,807
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	80,000	80,000
Other	241	995	754
Total Capital outlay	241	80,995	80,754
Total Expenditures:	254,469	855,029	600,560

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>776,108</u>	<u>179,037</u>	<u>597,071</u>
Other financing sources (uses):			
Transfers out	<u>(151,082)</u>	<u>(274,037)</u>	<u>122,955</u>
Total Other financing sources (uses):	<u>(151,082)</u>	<u>(274,037)</u>	<u>122,955</u>
Net change in fund balance	625,026	(95,000)	720,026
Fund balances, beginning of year			
	<u>1,113,556</u>	<u>0</u>	<u>1,113,556</u>
Total Fund balances, beginning of year	<u>1,113,556</u>	<u>0</u>	<u>1,113,556</u>
Fund balance, end of period	<u>1,738,582</u>	<u>(95,000)</u>	<u>1,833,582</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 44
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	108,305	119,939	(11,634)
Intergovernmental revenues	0	0	0
Investment income	10,212	0	10,212
Miscellaneous	2,280	0	2,280
Total Revenues:	120,798	119,939	859
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,334	500	(834)
FINANCIAL CONS./ADVISOR	0	400	400
AUDITORS SERVICES	1,789	2,052	263
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	100,000	100,000
Repairs & Maint - Catch Basins	0	200,000	200,000
REPAIR & MAINT- STREET SWEEP	2,914	7,200	4,286
Other	3,783	3,238	(545)
Total Physical Environment	9,820	314,390	304,570
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	63	258	195
Total Capital outlay	63	258	195
Total Expenditures:	9,882	314,648	304,766
Excess (deficiency) of revenues over expenditures	110,915	(194,709)	305,624
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(18,853)	(55,291)	36,438
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	(18,853)	(55,291)	36,438
Net change in fund balance	92,063	(250,000)	342,063
Fund balances, beginning of year	516,070	0	516,070
Total Fund balances, beginning of year	516,070	0	516,070
Fund balance, end of period	608,133	(250,000)	858,133

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 45
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	421,984	453,110	(31,126)
Intergovernmental revenues	0	0	0
Investment income	13,621	0	13,621
Total Investment income	13,621	0	13,621
Total Revenues:	435,605	453,110	(17,505)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
WATER QUALITY	971	1,568	597
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	1,170	1,342	172
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	232	6,386	6,154
CHEMICAL WEED CONTROL	2,738	8,214	5,476
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	49,161	93,462	44,301
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	4,200	200,000	195,800
REPAIR & MAINT-CULVERTS	6,450	10,000	3,550
Repairs & Maint - Catch Basins	0	3,000	3,000
R & M PRESERVE STRUCTURES	2,950	20,000	17,050
REPAIR & MAINT- STREET SWEEP	7,385	18,412	11,027
Other	4,220	4,485	265
Total Physical Environment	79,476	382,869	303,393
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	102	421	319
Total Capital outlay	102	421	319
Debt issuance costs	0	0	0
Total Expenditures:	79,578	383,290	303,712
Excess (deficiency) of revenues over expenditures	356,027	69,820	286,207
Other financing sources (uses):			
Transfers out	(42,941)	(90,451)	47,510
Total Other financing sources (uses):	(42,941)	(90,451)	47,510
Net change in fund balance	313,086	(20,631)	333,717
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 45
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	558,507	0	558,507
Total Fund balances, beginning of year	558,507	0	558,507
Fund balance, end of period	871,593	(20,631)	892,224

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 46
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	41,980	44,189	(2,209)
Investment income	5,616	0	5,616
Miscellaneous	(170)	0	(170)
Total Revenues:	<u>47,426</u>	<u>44,189</u>	<u>3,237</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	4,000	4,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	200	200
AUDITORS SERVICES	1,026	1,177	151
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	10,000	10,000
Other	420	1,465	1,045
Total Physical Environment	<u>1,446</u>	<u>19,342</u>	<u>17,896</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	261	1,075	814
Total Capital outlay	<u>261</u>	<u>1,075</u>	<u>814</u>
Total Expenditures:	<u>1,707</u>	<u>20,417</u>	<u>18,710</u>
Excess (deficiency) of revenues over expenditures	<u>45,719</u>	<u>23,772</u>	<u>21,947</u>
Other financing sources (uses):			
Transfers out	(10,548)	(23,772)	13,224
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(10,548)</u>	<u>(23,772)</u>	<u>13,224</u>
Net change in fund balance	35,172	0	35,172
Fund balances, beginning of year	291,971	0	291,971
Total Fund balances, beginning of year	<u>291,971</u>	<u>0</u>	<u>291,971</u>
Fund balance, end of period	<u>327,142</u>	<u>0</u>	<u>327,142</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 47
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	52,727	56,377	(3,650)
Intergovernmental revenues	0	0	0
Investment income	8,405	0	8,405
Miscellaneous	54	0	54
Total Revenues:	<u>61,186</u>	<u>56,377</u>	<u>4,809</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	971	1,568	597
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	229	263	34
MARSH MAINT-LITTORAL ZONE	0	0	0
MOWING & LANDSCAPE MAINTENANCE	649	1,685	1,036
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	7,500	7,500
REPAIR & MAINT - GENERAL	850	5,000	4,150
REPAIR & MAINT-TELEMETRY	1,495	5,000	3,505
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	75,000	75,000
REPAIR & MAINT- STREET SWEEP	0	3,000	3,000
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	1,520	1,610	90
Total Physical Environment	<u>5,714</u>	<u>107,626</u>	<u>101,912</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	152	627	475
Total Capital outlay	<u>152</u>	<u>627</u>	<u>475</u>
Total Expenditures:	<u>5,866</u>	<u>108,253</u>	<u>102,387</u>
Excess (deficiency) of revenues over expenditures	<u>55,320</u>	<u>(51,876)</u>	<u>107,196</u>
Other financing sources (uses):			
Transfers out	(13,949)	(35,624)	21,675
Capital contributions from landowners	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 47
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(13,949)</u>	<u>(35,624)</u>	<u>21,675</u>
Net change in fund balance	41,371	(87,500)	128,871
Fund balances, beginning of year	<u>444,966</u>	<u>0</u>	<u>444,966</u>
Total Fund balances, beginning of year	<u>444,966</u>	<u>0</u>	<u>444,966</u>
Fund balance, end of period	<u>486,337</u>	<u>(87,500)</u>	<u>573,837</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 49
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	80,591	87,661	(7,070)
Investment income	4,512	0	4,512
Miscellaneous	4,878	0	4,878
Total Revenues:	<u>89,981</u>	<u>87,661</u>	<u>2,320</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	2,782	0	(2,782)
LEGAL SERVICES	435	500	65
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	332	381	49
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	3,496	6,993	3,497
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,757	4,558	2,801
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	685	43,138	42,453
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	806	868	62
Total Physical Environment	<u>10,294</u>	<u>66,438</u>	<u>56,144</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	24	100	76
Total Capital outlay	<u>24</u>	<u>100</u>	<u>76</u>
Total Expenditures:	<u>10,318</u>	<u>66,538</u>	<u>56,220</u>
Excess (deficiency) of revenues over expenditures	<u>79,663</u>	<u>21,123</u>	<u>58,540</u>
Other financing sources (uses):			
Transfers out	(14,631)	(31,123)	16,492
Total Other financing sources (uses):	<u>(14,631)</u>	<u>(31,123)</u>	<u>16,492</u>
Net change in fund balance	65,033	(10,000)	75,033
Fund balances, beginning of year	213,398	0	213,398
Total Fund balances, beginning of year	<u>213,398</u>	<u>0</u>	<u>213,398</u>
Fund balance, end of period	<u>278,430</u>	<u>(10,000)</u>	<u>288,430</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 51
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	36,486	41,270	(4,784)
Investment income	2,447	0	2,447
Miscellaneous	0	0	0
Total Revenues:	<u>38,933</u>	<u>41,270</u>	<u>(2,337)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	8,000	8,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
AUDITORS SERVICES	115	132	17
MARSH MAINT-LITTORAL ZONE	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	365	408	43
Total Physical Environment	<u>480</u>	<u>24,040</u>	<u>23,560</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	25	101	77
Total Capital outlay	<u>25</u>	<u>101</u>	<u>77</u>
Total Expenditures:	<u>504</u>	<u>24,141</u>	<u>23,637</u>
Excess (deficiency) of revenues over expenditures	<u>38,429</u>	<u>17,129</u>	<u>21,300</u>
Other financing sources (uses):			
Transfers out	(5,281)	(12,596)	7,315
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(5,281)</u>	<u>(12,596)</u>	<u>7,315</u>
Net change in fund balance	33,148	4,533	28,615
Fund balances, beginning of year	<u>116,111</u>	<u>0</u>	<u>116,111</u>
Total Fund balances, beginning of year	<u>116,111</u>	<u>0</u>	<u>116,111</u>
Fund balance, end of period	<u>149,258</u>	<u>4,533</u>	<u>144,725</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 53
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	96,544	99,011	(2,467)
Investment income	6,243	0	6,243
Miscellaneous	40,680	0	40,680
Total Revenues:	<u>143,468</u>	<u>99,011</u>	<u>44,457</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	1,748	0	(1,748)
LEGAL SERVICES	783	500	(283)
FINANCIAL CONS./ADVISOR	0	600	600
AUDITORS SERVICES	1,506	1,727	221
TRASH DISPOSAL	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	195	1,000	805
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	30,000	30,000
Other	3,158	3,941	783
Total Physical Environment	<u>7,389</u>	<u>62,768</u>	<u>55,379</u>
Capital outlay	599	2,467	1,868
Total Expenditures:	<u>7,988</u>	<u>65,235</u>	<u>57,247</u>
Excess (deficiency) of revenues over expenditures	<u>135,480</u>	<u>33,776</u>	<u>101,704</u>
Other financing sources (uses):			
Transfers out	(16,058)	(33,776)	17,718
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(16,058)</u>	<u>(33,776)</u>	<u>17,718</u>
Net change in fund balance	119,422	0	119,422
Fund balances, beginning of year	<u>253,599</u>	<u>0</u>	<u>253,599</u>
Total Fund balances, beginning of year	<u>253,599</u>	<u>0</u>	<u>253,599</u>
Fund balance, end of period	<u>373,021</u>	<u>0</u>	<u>373,021</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Common area fund
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	1,971	0	1,971
Total Investment income	1,971	0	1,971
Total Revenues:	1,971	0	1,971
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	323	371	48
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	10,159	15,000	4,841
MOWING & LANDSCAPE MAINTENANCE	12,227	31,724	19,497
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	4,950	15,000	10,050
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	0	0
REPAIR & MAINT- STREET SWEEP	0	5,000	5,000
Other	13,999	21,906	7,907
Total Physical Environment	41,659	89,001	47,342
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	2,988	10,000	7,012
Other	0	0	0
Total Capital outlay	2,988	10,000	7,012
Total Expenditures:	44,647	99,001	54,354
Excess (deficiency) of revenues over expenditures	(42,675)	(99,001)	56,326
Other financing sources (uses):			
Transfers out	(1,405)	(3,404)	1,999
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	22,257	46,442	(24,185)
Other	12,681	55,963	(43,282)
Total Capital contributions from landowners	34,938	102,405	(67,467)
Total Other financing sources (uses):	33,533	99,001	(65,468)
Net change in fund balance	(9,142)	0	(9,142)
Fund balances, beginning of year	115,610	0	115,610
Total Fund balances, beginning of year	115,610	0	115,610

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Common area fund
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	106,468	0	106,468

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
NPDES funds
From 10/1/2023 Through 3/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Investment income	14,222	0	14,222
Miscellaneous	497,607	0	497,607
Total Revenues:	<u>511,829</u>	<u>0</u>	<u>511,829</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	136,161	0	(136,161)
LEGAL SERVICES	319	0	(319)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	26,735	0	(26,735)
Other	54,245	0	(54,245)
Total Physical Environment	<u>217,460</u>	<u>0</u>	<u>(217,460)</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>217,460</u>	<u>0</u>	<u>(217,460)</u>
Excess (deficiency) of revenues over expenditures	<u>294,369</u>	<u>0</u>	<u>294,369</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(845)	0	(845)
Total Other financing sources (uses):	<u>(845)</u>	<u>0</u>	<u>(845)</u>
Net change in fund balance	293,525	0	293,525
Fund balances, beginning of year	<u>485,376</u>	<u>0</u>	<u>485,376</u>
Total Fund balances, beginning of year	<u>485,376</u>	<u>0</u>	<u>485,376</u>
Fund balance, end of period	<u>778,900</u>	<u>0</u>	<u>778,900</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 3/31/2024

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A	Unit 5B
Revenues:				
Non-ad valorem assessments	312,545	5,151,169	389,619	362,922
Intergovernmental revenues	-	-	-	-
Investment income	4,175	222,502	5,212	4,412
Miscellaneous	-	-	-	-
Total Revenues:	316,721	5,373,671	394,831	367,334
Expenditures:				
Principal	-	-	-	-
Interest	32,136	1,823,100	39,775	8,482
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	3,125	51,512	3,896	3,629
Total Expenditures:	35,261	1,874,612	43,671	12,111
Excess (deficiency) of revenues over expenditures	281,459	3,499,059	351,159	355,223
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	-	-	-	-
(Discount)/Premium 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	281,459	3,499,059	351,159	355,223
Fund balances, beginning of year	45,597	8,270,602	55,827	23,585
Fund balance, end of period	327,056	11,769,662	406,986	378,808

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 3/31/2024

(In Whole Numbers)

	Unit 9A	Unit 9B	Unit 16	Unit 27B
Revenues:				
Non-ad valorem assessments	2,574,218	1,192,804	502,576	190,790
Intergovernmental revenues	-	-	-	-
Investment income	31,663	31,228	7,581	2,862
Miscellaneous	-	-	-	-
Total Revenues:	2,605,882	1,224,032	510,157	193,651
Expenditures:				
Principal	-	-	-	-
Interest	155,883	125,838	32,294	18,358
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	25,742	11,928	5,026	1,908
Total Expenditures:	181,626	137,766	37,320	20,266
Excess (deficiency) of revenues over expenditures	2,424,256	1,086,266	472,837	173,385
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	-	-	-	-
(Discount)/Premium on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	-	-
Total Payment to refunded bonds escrow agent	-	-	-	-
Total Other financing sources (uses):	-	-	-	-
Net change in fund balance	2,424,256	1,086,266	472,837	173,385
Fund balances, beginning of year	796,400	898,638	102,943	47,474
Fund balance, end of period	3,220,656	1,984,904	575,780	220,860

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 3/31/2024

(In Whole Numbers)

	Unit 43	Unit 44	Unit 45	Unit 46
Revenues:				
Non-ad valorem assessments	1,180,087	513,967	250,404	720,954
Intergovernmental revenues	-	-	-	-
Investment income	16,960	7,735	3,383	22,771
Miscellaneous	-	-	-	-
Total Revenues:	1,197,047	521,702	253,787	743,724
Expenditures:				
Principal	-	-	-	-
Interest	110,608	47,012	38,161	175,469
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	11,676	5,140	2,504	7,210
Total Expenditures:	122,284	52,152	40,665	182,678
Excess (deficiency) of revenues over expenditures	1,074,763	469,550	213,123	561,046
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	-	-	-	-
(Discount)/Premium 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	1,074,763	469,550	213,123	561,046
Fund balances, beginning of year	507,088	147,230	88,495	767,871
Fund balance, end of period	1,581,851	616,780	301,618	1,328,917

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 3/31/2024

(In Whole Numbers)

	Unit 53
Revenues:	
Non-ad valorem assessments	2,999,986
Intergovernmental revenues	-
Investment income	126,312
Miscellaneous	-
Total Revenues:	3,126,298
Expenditures:	
Principal	-
Interest	1,075,120
Debt issuance costs	-
Advance Refunding escrow agent	-
Other	30,000
Total Expenditures:	1,105,120
Excess (deficiency) of revenues over expenditures	2,021,178
Other financing sources (uses):	
Transfers in	-
Transfers out	-
Refunding debt Issued	-
(Discount)/Premium on refunded debt	-
Special assessment bond proceeds	-
Payment to refunded bonds escrow agent	-
Payment to Refunded Debt	-
Total Payment to refunded bonds escrow agent	-
Total Other financing sources (uses):	-
Net change in fund balance	2,021,178
Fund balances, beginning of year	4,826,031
Fund balance, end of period	6,847,209

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2023 Through 3/31/2024

(In Whole Numbers)

	Unit 2C	Unit 5	Unit 5A	Unit 16
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	32,427	37,129	31,384	10,280
Miscellaneous	-	-	-	-
Total Revenues:	32,427	37,129	31,384	10,280
Expenditures:				
Capital outlay	1,703,938	1,141,304	-	195,837
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	28,875	-
Total Expenditures:	1,703,938	1,141,304	28,875	195,837
Excess (deficiency) of revenues over expenditures	(1,671,511)	(1,104,175)	2,509	(185,557)
Other financing sources (uses):				
Transfers in	-	677,849	-	-
Transfers out	(16,361)	-	-	(3,178)
Capital contributions from landowners	-	-	-	-
Repayment to landowners	-	-	-	-
Promissory notes issued	-	-	3,000,000	-
Special assessment bond proceeds	-	-	-	-
Discount on special assessment bonds issued	-	-	-	-
Premium on special assessment bonds issued	-	-	-	-
Total Other financing sources (uses):	(16,361)	677,849	3,000,000	(3,178)
Net change in fund balance	(1,687,872)	(426,326)	3,002,509	(188,734)
Fund balances, beginning of year	2,690,891	2,388,986	-	643,910
Fund balance, end of period	1,003,020	1,962,660	3,002,509	455,176

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2023 Through 3/31/2024

(In Whole Numbers)

	Unit 18	Unit 21	Unit 25	Unit 29
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	6,277	3,138	373	1,046
Miscellaneous	-	-	-	-
Total Revenues:	6,277	3,138	373	1,046
Expenditures:				
Capital outlay	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	5,775	2,888	-	963
Total Expenditures:	5,775	2,888	-	963
Excess (deficiency) of revenues over expenditures	502	251	373	84
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Capital contributions from landowners	-	-	-	-
Repayment to landowners	-	-	-	-
Promissory notes issued	600,000	300,000	-	100,000
Special assessment bond proceeds	-	-	-	-
Discount on special assessment bonds issued	-	-	-	-
Premium on special assessment bonds issued	-	-	-	-
Total Other financing sources (uses):	600,000	300,000	-	100,000
Net change in fund balance	600,502	300,251	373	100,084
Fund balances, beginning of year	-	-	20,744	-
Fund balance, end of period	600,502	300,251	21,117	100,084

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2023 Through 3/31/2024

(In Whole Numbers)

	Unit 53
Revenues:	
Intergovernmental revenues	-
Investment income	39,604
Miscellaneous	-
Total Revenues:	39,604
Expenditures:	
Capital outlay	821,443
Principal	-
Interest	-
Debt issuance costs	-
Total Expenditures:	821,443
Excess (deficiency) of revenues over expenditures	(781,839)
Other financing sources (uses):	
Transfers in	-
Transfers out	(4,021)
Capital contributions from landowners	-
Repayment to landowners	-
Promissory notes issued	-
Special assessment bond proceeds	-
Discount on special assessment bonds issued	-
Premium on special assessment bonds issued	-
Total Other financing sources (uses):	(4,021)
Net change in fund balance	(785,860)
Fund balances, beginning of year	1,879,037
Fund balance, end of period	1,093,178

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STATE OF WISCONSIN, COUNTY OF BROWN

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

09/24/2023

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

Michele Jacobs

Legal Clerk

Kathleen Allen

Notary, State of WI, County of Brown

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Notary Public
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NOTICE OF ANNUAL MEETING SCHEDULE

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

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

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

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

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

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

BOARD OF SUPERVISORS
NORTHERN PALM BEACH
COUNTY IMPROVEMENT
DISTRICT
Matthew J. Boykin, President
9218757 9/24/23