



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
June 26, 2024
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes – May 22, 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. 16 – Palm Beach Park of Commerce
Consider Acceptance of Water Management Easement
 - b) Unit 31 – BallenIsles Country Club
Consider Purchase Order to Top Dog Industries, LLC
 - c) Unit No. 43 – Mirasol
Consider Change Order to CJ Contracting, LLC (CO No. 2)
 - d) Payment Requests
- 7) **Regular Agenda**
 - a) Unit No. 2C – Alton
 - i) Consider Award of Contract to J.W. Cheatham, LLC
Ask for Public Comment
 - ii) Consider Refunding Award Resolution (2024-01)
Ask for Public Comment
 - b) Unit No. 11 – PGA National
Motion to Remove from Table and Consider Renewal of Annual Service Contract and Change Order Nos. 4 and 5 – Aquatic Vegetation Control, Inc. - Aquatic Weed Control and Marsh Maintenance
Ask for Public Comment

- c) Unit No. 14 – Eastpointe
 - i) Consider Acceptance of Bill of Sale and Execution of Inspection Agreement - Eastpointe Country Club, Inc.
Ask for Public Comment
 - ii) Consider Acceptance of Bill of Sale and Authorization to Backfill Canal – EPBG, LLC.
Ask for Public Comment
- d) Unit No. 16 – Palm Beach Park of Commerce
Consider Bill of Sale to Palm Beach Park of Commerce Association
Ask for Public Comment
- e) Unit No. 43 – Mirasol
Consider Payment Request to WGI
Ask for Public Comment
- f) Unit No. 53 - Arden
 - i) Consider Acceptance of Flowage Easement
Ask for Public Comment
 - ii) Consider Partial Release of Blanket Water Management Easement – Pod D-SW
Ask for Public Comment
- g) General
 - i) Consider TRIM Resolution for Proposed Fiscal Year 2024-2025 Annual Budget (2024-02)
Ask for Public Comment
 - ii) South Florida Wildlife Center Presentation
- 8) Miscellaneous Reports:
 - a) Engineer
 - b) Attorney
 - c) Executive Director - Public & Community Relations Report
- 9) Committee Reports:
 - a) Personnel Committee
 - i) Consider Committee Recommendations (under separate cover)
Ask for Public Comment
 - ii) Consider Approval of June 5, 2024 Minutes (under separate cover)
- 10) Receive and File
- 11) Comments from the Board
- 12) Adjourn

Please note the following upcoming meetings:

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

August 28, 2024 – 8:00 a.m.- Regular Meeting

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 05/22/24**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District was called to order at approximately 8:01 a.m. on May 22, 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, and Ellen T. Baker; 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; Permit Coordinator Kimberly Marcello; Technical Assistant/Records Management Specialist Kathleen Maloney-Pollack; Environmental Manager Lucas Schaffer; Jim Sullivan of BGE; Francisco Reina of Reina Engineering; Ray Spear of The Grassroots Corporation; and Jim Kraus and Keith Ahronheim of PGA National (Unit 11).

2) ESTABLISHMENT OF A QUORUM

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

3) ADDITIONS OR DELETIONS TO THE AGENDA

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

4) APPROVAL OF MINUTES

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed approving the Minutes of the April 24, 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) Multi-Unit
 - i) Consider Renewal of Annual Service Contracts
 - ii) Consider Renewal of Annual Service Contract and Change Order No. 7 - Aquatic Vegetation Control, Inc. - Aquatic Weed Control and Marsh Maintenance
 - iii) Consider Renewal of Annual Service Contract and Consider Change Order No. 13 - Aquatic Vegetation Control, Inc. - Preserve Maintenance
 - iv) Consider Renewal of Annual Service Contract, Change Order No. 3 and Retainage Amendment - Palmera Enterprises, LLC – Annual Landscape Maintenance Contract No. 1
 - v) Consider Renewal of Annual Service Contract, Change Order No. 3 and Retainage Amendment - Palmera Enterprises, LLC – Annual Landscape Maintenance Contract No. 2
 - vi) Consider Renewal of Annual Service Contract, Change Order No. 4 and Retainage Amendment - The Grassroots Corporation - Annual Landscape Maintenance Contract No. 3
 - vii) Consider Renewal of Annual Service Contract, Change Order No. 14 and Retainage Amendment - Future Horizons, Inc. - Aquatic Weed Control
 - viii) Consider Renewal of Annual Service Contract and Change Order No. 11 – SOLitude Lake Management, LLC - Aquatic Weed Control (Rural Areas)
- b) Unit No. 2A – MacArthur Overlay
 - Consider Certificates of Correction (7)

- c) Unit No. 2C – Alton
Consider Bill of Sale to Alton Neighborhood 3 Association, Inc. & Bill of Sale to Alton Neighborhood 4 Association, Inc.
- d) Unit Nos. 9A/9B – Abacoa I & II Consider Renewal of Annual Service Contract and Change Order No. 3 - Aquatic Vegetation Control, Inc. - Aquatic Weed Control, Greenway and Preserve Maintenance
- e) Unit No. 16 – Palm Beach Park of Commerce
 - i) Consider Acceptance of Bill of Sale
 - ii) Consider Change Order to J.W. Cheatham, LLC (CO No.6)
- f) General
 - i) Consider Approval of General Services Contract – Flotech Environmental, LLC
 - ii) Consider Approval of General Services Contract – Top Dog Industries, LLC
- g) Payment Requests

copies of which are contained in applicable Northern files.

7) **REGULAR AGENDA**

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

i) **Consider Non-Interference Agreement**

Ms. Leser explained that she would be presenting four separate agreements which are all associated with the Unit No. 2C, Alton Final Paving Project in Neighborhood 2, Parcel D.

She stated that the Non-Interference Agreement is associated with the private work that will be ongoing for home construction during Northern’s paving project, noting that it has been signed by KH Alton in order to protect Northern should conflicts arise. Ms. Leser stated that there are no fiscal impacts associated with the item 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 the proposed Non-Interference Agreement with KH Alton LLC.

ii) Consider Temporary License Agreement

Ms. Leser stated that this Temporary License Agreement is with the Alton Neighborhood 2 Association and is associated with the same paving project. She explained that the alleyways were requested to be included in the public bid project as an Alternate and, in order to construct the improvements, Northern's contractor will require access on private property. This Agreement authorizes this activity 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 the Temporary License Agreement, as presented.

iii) Consider Funding Agreement No. 22

Ms. Leser explained that Funding Agreement No. 22 is for public improvements. She stated that the engineer's estimate for the public improvement portion of this project is \$227,659.70. She further stated that \$284,574.63, Northern's required contingency of 125%, will be provided by a combination of bond funds and funds from KH Alton and approval of Funding Agreement No. 22 is recommended.

Mr. Edwards added that this Funding Agreement is somewhat unusual, in that Northern is requesting funding for some of the public improvements, separate from the private improvements, but he noted that approval is still 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 Funding Agreement No. 22.

iv) Consider Funding Agreement No. 23

Ms. Leser explained this Funding Agreement is for the private improvement portion of the project involving alleyway improvements which are being bid as an Alternate to the public improvement project in Parcel D and is being paid for directly by KH Alton. She stated that the engineer's estimate for

the private improvements is \$176,077.80, and with the contingency of 125%, amounts to a total of \$220,097.25 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 Funding Agreement No. 23.

Mr. Boykin asked Staff how many more Funding Agreements are anticipated for this project and Ms. Leser advised that she believes this might be the last.

**b) UNIT OF DEVELOPMENT NO. 11 – PGA NATIONAL
Consider Renewal of Annual Service Contract and Change Order Nos. 4 and 5 – Aquatic
Vegetation Control, Inc. - Aquatic Weed Control and Marsh Maintenance**

Mr. Beatty stated that this item is to consider renewal of the annual service contract and approval of Change Order Nos. 4 & 5 to Aquatic Vegetation Control, Inc. (AVC) for aquatic weed control and marsh maintenance. He reported that Change Order No. 4 is for the standard 3% annual price increase which amounts to \$25,712.59. He then explained that Change Order No. 5 is significantly higher as it is for an additional five-man crew amounting to \$293,221.50, which brings the total amount of Change Orders 4 and 5 to \$318,934.09.

Mr. Beatty stated that there are residents from Unit No. 11 in attendance that have questions regarding the Change Orders and renewal of the contract with AVC. He explained that AVC has had the contract for quite some time, but it is felt that an additional crew is needed in order to fully achieve the terms and intent of the contract.

Jim Kraus introduced himself as a resident of PGA National as well as a member of the Board of Governors and Chairperson of the newly-formed Lakes Committee, noting that he has been working regularly with Mr. Beatty and Ms. Roundtree on some of these items.

Mr. Kraus stated that what Mr. Beatty said is correct, but the residents have an issue with the addition of another five-man crew resulting in a 37% increase to their budget. He stated that Northern has explained that the additional crew is needed due to many resident requests for additional work by AVC and to provide a higher level of service within PGA National. He then read parts of the contract stating that the contractor will meet 95% control over invasive species. Mr. Krause believes that if they are not achieving the requirements of the contract at this time, why should residents pay an additional 37% and he wants to know how the level of service will be improved.

Mr. Boykin asked if AVC is adding a crew with no additional scope to the contract and Mr. Beatty asked Lucas Schaffer, Northern's Environmental Manager, to address the Board to answer that question. Mr. Boykin then asked how AVC was meeting the scope of the contract previously and Mr. Beatty stated that it is his understanding that AVC is not currently able to achieve the scope of the contract with the current manpower, but asked Mr. Schaffer to explain further.

Mr. Schaffer explained the contract has different categories, the lake side and marsh side. He further explained that over time algae has become a huge issue requiring more crew time and maintenance needs have also increased due to the age of the lakes and the marshes.

A general discussion followed with regard to how golf tournament needs and algae bloom issues affect what is required of the crew. Mr. Schaffer provided reasons why another crew is needed--with the age and condition of the lakes and marshes being the biggest issue. He further detailed the size and number of water bodies and marshes requiring maintenance and stated that the 95% level may have been achievable in the past, but environmental issues arise that affect all of the water bodies at the same time.

Mr. Boykin asked when the contract was last bid and Mr. Beatty advised that it was probably about four years ago. Mr. Beatty stated that Northern could rebid the contract, but there are only a few contractors that do this type of work and most of the contractors rely on spraying and do not have the manpower to do hand removal as required in PGA National, which is necessary due to the problems he listed that arise with

only spraying. He noted that Northern previously had to terminate a contract with another contractor due to their inability to provide the manpower.

Mr. Kraus reviewed the current contract amounts, noting that the request for a 3% increase to the contract becomes a 37% increase to the contract by adding an additional crew. He stated that the crew is being added for work that AVC has already been contractually obligated to provide.

Mr. Boykin explained that it appears that the current crew cannot up with the requirements of the contract with the changing environmental conditions, so he asked Mr. Kraus what the POA would like to have happen.

Mr. Kraus responded that their preference is to have some definitive statement as to what will be accomplished by adding this additional crew.

A general discussion followed with regard to the impact of calls from individual residents requesting service.

Mr. Edwards suggested that based on time constraints and the scope of the matter that this issue be tabled and brought back to the Board at the June Board Meeting.

Mr. Boykin stated that he agreed that this item should be tabled for a month and would like Staff to work with the contractor to determine what needs to be done to meet the 95% threshold and recommend some changes to how individual resident requests are handled.

Mr. Edwards once again recommended that this issue should be tabled at this time to allow Northern Staff, AVC and the POA to meet and work out some of the issues.

There was no additional public comment regarding this item.

A **motion** was made by Mr. Block, seconded by Ms. Baker and unanimously passed tabling this item until next month with the understandings as expressed.

**b) UNIT OF DEVELOPMENT NO. 18 – IBIS GOLF & COUNTRY CLUB
Consider Renewal of Annual Service Contract and Change Order Nos. 14 and 15 – Aquatic
Vegetation Control, Inc. - Aquatic Weed Control and Marsh Maintenance**

Mr. Beatty explained that that this item is for the annual renewal of the same type of contract as was just discussed for AVC, as well as approval of Change Order No. 14 for the 3% increase amounting to \$18,122 and Change Order No. 15 for an additional five-man crew. He stated that Staff has met with the Ibis POA and they are in support of the Change Orders which brings the total contract price to \$773,251 and Staff recommends approval.

There was no public comment regarding this item.

A **motion** was made by Ms. Baker, seconded by Mr. Block and unanimously passed approving renewal of the annual contract for the period October 1, 2024 through September 30, 2025, and approval of Change Order Nos. 14 and 15 to Aquatic Vegetation Control, Inc., increasing the contract by \$169,175.76.

**c) UNIT OF DEVELOPMENT NO. 53 - ARDEN
Consider Bill of Sale and No Lien Affidavit for Pod D-Southwest**

Ms. Leser explained that this item is associated with a public improvement project in Arden, Pod D-Southwest. She stated that the Notice to Proceed was issued in September of 2023, the work is now complete and but for some remaining tests ready to be turned over to Palm Beach County Water Utilities for ownership and maintenance. The Bill of Sale and No Lien Affidavit conveys these improvements to Palm Beach County Water Utilities and Staff recommends execution of these documents.

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 execution of the attached Bill of Sale and No Lien Affidavit to Palm Beach County Water Utilities for submittal upon completion of remaining testing required by Palm Beach County Water Utilities for the Pod D-Southwest Water & Sewer Improvements.

d) GENERAL
Presentation of the Proposed 2024/2025 Budget

Ms. Roundtree began the presentation by acknowledging that Lucas Schaffer, Northern's Environmental Manager, took the Budget's cover photo of a Button Buck in Unit No 43, Mirasol. She also acknowledged Laura Ham, Northern's Budget & Assessment Roll Manager, and Northern's senior intern, Quinton Dang, for putting this presentation together.

Ms. Roundtree then gave a PowerPoint presentation and highlighted some information from Northern's proposed Fiscal Year (FY) 2024/2025 Budget. She explained that the proposed FY 2024/2025 Budget is \$46.1 million, which is an 8.7% or approximately \$3.7 million increase from the FY 2023/2024 Budget. She further explained that Staff has remained mindful of the current economic conditions and took that into consideration when evaluating increased assessments. She noted that, where available, excess fund balances were used to reduce assessments or projects were planned over several years to reduce the increase.

She presented charts showing the budgets for the past 10 years and the expected debt service for the next 20 years. She also presented a chart comparing the proposed FY 2024/2025 Budget to the FY 2023/2024 Budget and gave a general review of the increases and decreases. Ms. Roundtree showed the Board more detailed charts involving major components of the FY 2024/2025 Budget.

Ms. Roundtree noted that although 70% of Northern's Units have proposed increases, most of those increases result in less than 10% or \$100.00 per parcel, with almost half being less than \$25.00. She reviewed some of the larger assessment increases and explained the reason for each. She then reviewed the process for finalizing the FY 2024/2025 Budget.

Mr. Boykin thanked Ms. Roundtree and asked the Board if they had any additional questions.

Ms. Roundtree thanked Laura Ham for putting the budget together. She stated that each of the Board Members have a copy of the proposed Budget to take with them and can call if they have any questions.

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

8) MISCELLANEOUS REPORTS

a) ENGINEER

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

Unit No. 2C - Alton: Ms. Leser stated that the final paving project for Parcel D has been advertised for bid, the Pre-Bid Meeting will take place following this meeting at 10 a.m. and the Award of Contract should be brought to the Board for consideration at the June Board Meeting.

Unit No. 5 – Henry Rolf: Ms. Leser stated that this pipe rehabilitation project is in the home stretch and she showed various progress photos of the project. She stated that the final lift should be done in the next few weeks, Vista Parkway is now open and the project is on track for completion.

Unit No. 16 – Palm Beach Park of Commerce: Ms. Leser stated that the Board previously approved a Change Order on the Consent Agenda, noting that the County did their inspection and provided a minor punch list which is almost complete. Staff expects to recommend final payment on this project next month.

Unit No. 43 – Mirasol: Ms. Leser reported that a Change Order was processed for 61 days for material delays, but the project is well underway. She displayed drone aerial view photos of the progress thus far.

Unit No. 53 – Arden: Ms. Leser stated that Pod D-Southwest project is almost complete, noting that earlier in this meeting the Board approved a Bill of Sale to Palm Beach County Water Utilities for the subject improvements. She explained that Pod H-North, the project in which Northern gave the Landowner approval to install some of the public improvements, is now moving forward. She concluded her report by showing some photos of the Pod D-Southwest project.

Ms. Baker asked if any of Northern's canals have guard rails, and Mr. Beatty advised that Northern has some guard rails in place where required for safety purposes.

b) ATTORNEY

Mr. Edwards began his report by reminding the Board to submit their Form 1 and complete their new education requirements.

He then reported that House Bill 7013 was signed by the Governor. He explained that the 12-year term limit takes effect for any terms that start after November 5, 2024, noting that they may serve the balance of their current term and the 12-term limit would commence with their next election. He stated that Staff will need to begin work on describing Northern's goals and objectives as required under the new statute. Mr. Edwards also stated that although the statute prohibits the creation of new Safe Neighborhood Districts, it does not impact the Steeplechase Safe Neighborhood District, as it was grandfathered in.

Mr. Edwards reported that Ms. Roundtree brought to his attention a pending new bill requiring local governments to use only steel and iron produced in the United States. He explained that many other events need to take place before this new law will take effect. He further explained that if the bill is passed, it could result in changes to the RFP process and related construction contracts.

c) EXECUTIVE DIRECTOR

Mr. Beatty acknowledged Ms. Baker's appointment to the Legislative Affairs Committee of the Florida Association of Special Districts (FASD). He then asked for a motion approving Ms. Baker's attendance at the FASD Annual Conference

There was no public comment with respect to this item.

A **motion** was made by Mr. Block, seconded by Mr. Cohn and passed by the voting members approving Ms. Baker's attendance at the FASD Annual Conference.

Ms. Baker did not vote on this item and extended her thanks to the Board following the vote.

9) RECEIVE AND FILE

The following items were presented to be received and filed:

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

copies of which are contained in Northern’s records.

10) COMMENTS FROM THE BOARD

Mr. Boykin once again commended Staff on the preparation of the Budget.

11) ADJOURN

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

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

President

Assistant Secretary



Northern Palm Beach County Improvement District
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EXECUTIVE SUMMARY

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

DATE: June 26, 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 Acceptance of Water Management Easement
Associated with Palm Beach Park of Commerce-Lot 7 – PER-16-192

Background

Northern owns and maintains stormwater facilities within Palm Beach Park of Commerce (PBPOC). This includes conveyance of stormwater through culverts from Northern roadways and adjacent parcels to the perimeter canals. The design and permitting of PBPOC-Lot 7 – PER-16-192 is complete and the property owner has been requested to provide a Water Management Easement by means of separate instrument to provide legal access for Northern to maintain the adjacent stormwater facilities. The sketch and description for the Water Management Easement was prepared by Keshavarz & Associates, Inc., which is under contract with Northern to perform plat and survey services. The Water Management Easement is being executed by the property owner at this time.

Fiscal Impact

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

Recommendation

The District Engineer recommends approval of the Water Management Easement in form and the subsequent acceptance of the executed easement upon receipt.

This Instrument was Prepared by
and is to be Returned to:

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

WATER MANAGEMENT EASEMENT

This Water Management Easement (the “Easement”) is granted this _____ day of _____, 2024 by Coco Ventures, LLC, a Florida Limited Liability Company, whose office address is 12820 Marsh Landing, Palm Beach Gardens, FL 33418 (hereinafter referred to as the “Grantor”), to Northern Palm Beach County Improvement District, an independent special district of the State of Florida, whose office address is 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, (hereinafter referred to as “Northern”).

W I T N E S S E T H:

WHEREAS, Grantor is the record fee simple absolute owner of that real property described in attached Exhibit “A” (said real property being hereinafter referred to as the “Easement Area”); and,

WHEREAS, Northern requires an easement in, over, under and upon the Easement Area for access and surface/stormwater storage, management and drainage purposes; and

WHEREAS, the Grantor intends by this Easement to grant to Northern a perpetual non-exclusive easement in, over, under and upon the Easement Area for access and surface water/stormwater storage, management and drainage purposes.

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

1. **RECITALS.** The above recitals are hereby incorporated herein and made a part hereof.
2. **EASEMENT.** The Grantor hereby grants to Northern a perpetual non-exclusive easement in, over, under and upon the Easement Area for: (a) an ingress and egress easement for the purpose of providing ingress and egress for pedestrian, vehicular and/or equipment usage, including temporary storage and parking, by Northern, together with its authorized employees, contractors, suppliers, consultants, licensees and agents, for usage in conjunction with the hereinafter described usage easement, (b) a usage easement for the installation, construction, operation, inspection, maintenance, enlargement, upgrade, repair and/or replacement of surface water/stormwater storage, management and drainage facilities, systems, structures and works, which may include but are not limited to lakes, canals, berms, pipes, controls, culverts and appurtenances and (c) the use, relocation, removal and/or disposal, without charge, of any debris, soil or fill located therein or thereon.
3. **USAGE.** Northern’s employees, consultants, agents, licensees, suppliers and contractors are authorized to use the Easement granted herein for the purposes herein specified and the Grantor agrees that unless and until specifically approved in a written permit issued by Northern, it will not authorize or allow any trees, fixtures, facilities, works or structures to be installed in, over, under or upon the Easement Area.
4. **ASSIGNMENT.** Northern shall not assign, convey or transfer any of the rights or easements granted to it hereunder, either directly or indirectly, without the prior written consent of the Grantor or the then fee simple absolute owner, as the case may be, of the Easement Area and any attempt to do so shall be

null and void; provided, however, this prohibition shall not apply to an assignment by Northern to a governmental entity or agency.

5. **JOINDER AND SUBORDINATION.** Grantor does hereby agree that upon Northern's written request, to provide to Northern a customary joinder and subordination agreement, in recordable form, executed by all mortgagees having an interest in the Easement Area, in which said mortgagees subordinate their mortgage interests in the Easement Area to the easements and authorizations granted herein (while retaining their mortgage liens on the underlying fee owned by Grantor) and, if requested by Northern, a full release executed by any and all property owners, creditors, construction lienors, or holders of any other security interests which encumber the Easement Area that is subject to the easements and authorizations herein.

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

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

8. **PARTIES BOUND BY AGREEMENT.** This Easement, including all rights, easements, authorizations and conditions, shall be binding upon and enure to the benefit of the Grantor and Northern, together with their respective grantees, successors and assigns, and shall be a covenant that runs with the land.

9. **MODIFICATIONS.** Any modification of this Easement shall be binding only if evidenced in a written instrument signed by each party or an authorized representative of each party that is recorded in the Official Records of Palm Beach County, Florida.

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

11. **CONSTRUCTION.** The parties acknowledge that each has shared equally in the drafting of this Easement and, accordingly, no court construing this Easement shall construe it more strictly against one party than the other and every covenant, term and provision of this Easement shall be construed simply according to its fair meaning.

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

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

14. **EFFECTIVE DATE.** This Easement shall be effective as of the date it is signed by the last of all parties hereto to sign same.

IN WITNESS WHEREOF, the undersigned have signed and sealed this document on the day and

year hereinafter set forth.

Executed by GRANTOR, this _____ day of _____, 2024.

Signed, Sealed and Delivered
in the presence of the following
subscribing witnesses:

Coco Ventures, LLC,
a Florida Limited Liability Company

Witness

By: _____

Print: Daniel Cohen

Title: Manager

Printed Name

Address:

Witness

Printed Name

Address:

STATE OF FLORIDA }
COUNTY OF PALM BEACH }

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 2024, by Daniel Cohen, as Manager for Coco Ventures, LLC.

(Notary Seal)

Notary Public State of _____

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

A C C E P T A N C E

Northern Palm Beach County Improvement District, by and through its undersigned authorized officer does hereby accept and consent to the terms and conditions of this Easement this _____ day of _____, 2024.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

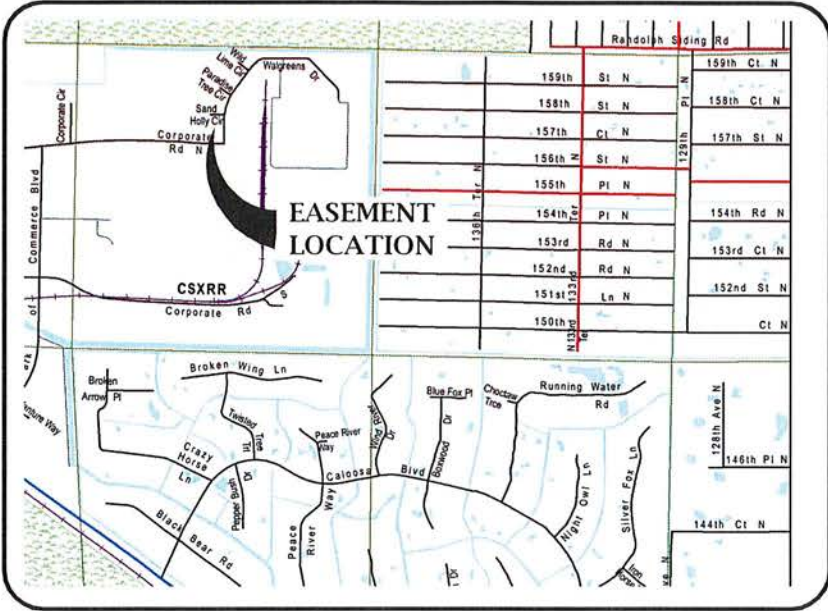
By: _____
Assistant Secretary

By: _____
Print: _____
Title: _____

Exhibit "A"

[SEE ATTACHED LEGAL DESCRIPTION]

P:\21-1390 NPBCID Plat Reviews\KA DWG\02-xSY-044_Unit_16_PB_114_Pg_5_Lot_7 WME.dwg Wednesday, May 29, 2024 12:48:12 PM



LOCATION MAP ~ NOT TO SCALE

EXHIBIT "A"
A PORTION OF LOT 7
PALM BEACH PARK OF COMMERCE,
P.I.P.D. - PLAT IX
(PLAT BOOK 114, PAGE 5, P.B.C.R.)

SURVEYORS' NOTES:

1. THIS SKETCH AND DESCRIPTION IS NOT A SURVEY.
2. THERE MAY BE ADDITIONAL RESTRICTIONS THAT ARE NOT SHOWN ON THIS SKETCH THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THIS COUNTY. NO SEARCH OF THE PUBLIC RECORDS HAS BEEN PERFORMED BY KESHAVARZ & ASSOCIATES, INC.
3. THIS SKETCH MEETS THE STANDARDS OF PRACTICE SET FORTH IN RULE 5J-17.050-.052, OF THE FLORIDA ADMINISTRATIVE CODE, ADOPTED BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS PURSUANT TO CHAPTER 472.027 OF THE FLORIDA STATUTES.
4. THE DESCRIPTION TEXT AND THE SKETCH OF DESCRIPTION COMPRISE THE COMPLETE LEGAL DESCRIPTION. THE LEGAL DESCRIPTION IS NOT VALID UNLESS BOTH ACCOMPANY EACH OTHER.
5. BEARINGS SHOWN HEREON ARE BASED ON PALM BEACH PARK OF COMMERCE, P.I.P.D. - PLAT IX, PLAT BOOK 114, PAGE 5, PUBLIC RECORDS, PALM BEACH COUNTY, FLORIDA. THE NORTH LINE OF LOT 7 OF THE SAID PLAT, BEARS SOUTH 89°51'16" EAST AS SHOWN ON THE SAID PLAT AND ALL OTHER BEARINGS SHOWN HERON ARE RELATED THERETO.
6. THIS LEGAL DESCRIPTION AND SKETCH IS NOT VALID WITHOUT THE SIGNATURE AND THE ORIGINAL RAISED SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER OR ITS AUTHENTICATED DIGITAL EQUIVALENT OF A LICENSED SURVEYOR AND MAPPER, EMPLOYED BY KESHAVARZ & ASSOCIATES, INC.

LEGEND

- C/L = CENTERLINE
- D.E. = DRAINAGE EASEMENT
- LB = LICENSED BUSINESS
- LS = LICENSED SURVEYOR
- O.R.B. = OFFICIAL RECORD BOOK
- P.B. = PLAT BOOK
- PG. = PAGE
- POB = POINT OF BEGINNING
- POC = POINT OF COMMENCEMENT
- POT = POINT OF TERMINUS
- ROW = RIGHT-OF-WAY
- U.E. = UTILITY EASEMENT
- Δ = DELTA ANGLE
- R = RADIUS
- L = ARC LENGTH
- C = CHORD LENGTH
- CB = CHORD BEARING
- P.B.C.R. = PALM BEACH COUNTY RECORDS
- N.P.B.C.I.D. = NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

DATE OF LEGAL DESCRIPTION: MAY 29, 2024.

KESHAVARZ & ASSOCIATES, INC.

Scott F. Bryson

SCOTT F. BRYSON
PROFESSIONAL SURVEYOR & MAPPER
FLORIDA CERTIFICATE No.: 5991



Digitally
signed by
Scott F Bryson

Date:
2024.05.29
14:46:36
-04'00'



KESHAVARZ & ASSOCIATES

Civil Engineers • Land Surveyors

711 North Dixie Highway, Suite 201

West Palm Beach, Florida 33401

Tel: (561) 689-8600 Fax: (561) 689-7476

DESCRIPTION & SKETCH PREPARED FOR:
N.P.B.C.I.D.

WATER MANAGEMENT EASEMENT

DRAWN: SFB	DATE: 05/29/24	SCALE: N/A
CHECKED: SFB	PROJECT No: 21-1390	DWG No: 21-1390A
APPROVED: SFB		SHEET No: 1 OF 3

EXHIBIT "A"

A PORTION OF LOT 7
PALM BEACH PARK OF COMMERCE,
P.I.P.D. - PLAT IX
(PLAT BOOK 114, PAGE 5, P.B.C.R.)

LEGAL DESCRIPTION:

A PARCEL OF LAND BEING A PORTION OF LOT 7, PALM BEACH PARK OF COMMERCE, P.I.P.D. - PLAT IX, PLAT BOOK 114, PAGE 5, PUBLIC RECORDS, PALM BEACH COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHWEST CORNER OF SAID LOT 7; THENCE SOUTH 89°51'16" EAST, ALONG THE NORTH LINE OF SAID LOT 7, A DISTANCE OF 17.52 FEET TO A POINT OF INTERSECTION WITH THE NORTHWESTERLY LINE OF A 6.00 FOOT WIDE UTILITY EASEMENT AS SHOWN ON THE SAID PLAT; THENCE SOUTH 45°12'58" WEST, DEPARTING THE SAID NORTH LINE AND ALONG THE SAID NORTHWESTERLY UTILITY EASEMENT LINE, A DISTANCE OF 24.74 FEET TO A POINT ON THE WEST LINE OF SAID LOT 7; THENCE NORTH 00°08'39" EAST, DEPARTING THE SAID NORTHWESTERLY UTILITY EASEMENT LINE AND ALONG THE WEST LINE OF SAID LOT 7, A DISTANCE OF 17.47 FEET TO THE POINT OF BEGINNING.

CONTAINING IN ALL 153.015 SQUARE FEET AND / OR 0.0035 ACRES, MORE OR LESS.

P:\21-1390 NPBCID Plat Reviews\KA DWG\02-xSV-044 Unit 16_PB 114 Pg 5_Lot 7 WME.dwg Wednesday, May 29, 2024 12:48:14 PM



KESHAVARZ & ASSOCIATES

Civil Engineers • Land Surveyors

711 North Dixie Highway, Suite 201

West Palm Beach, Florida 33401

Tel: (561) 689-8600 Fax: (561) 689-7476

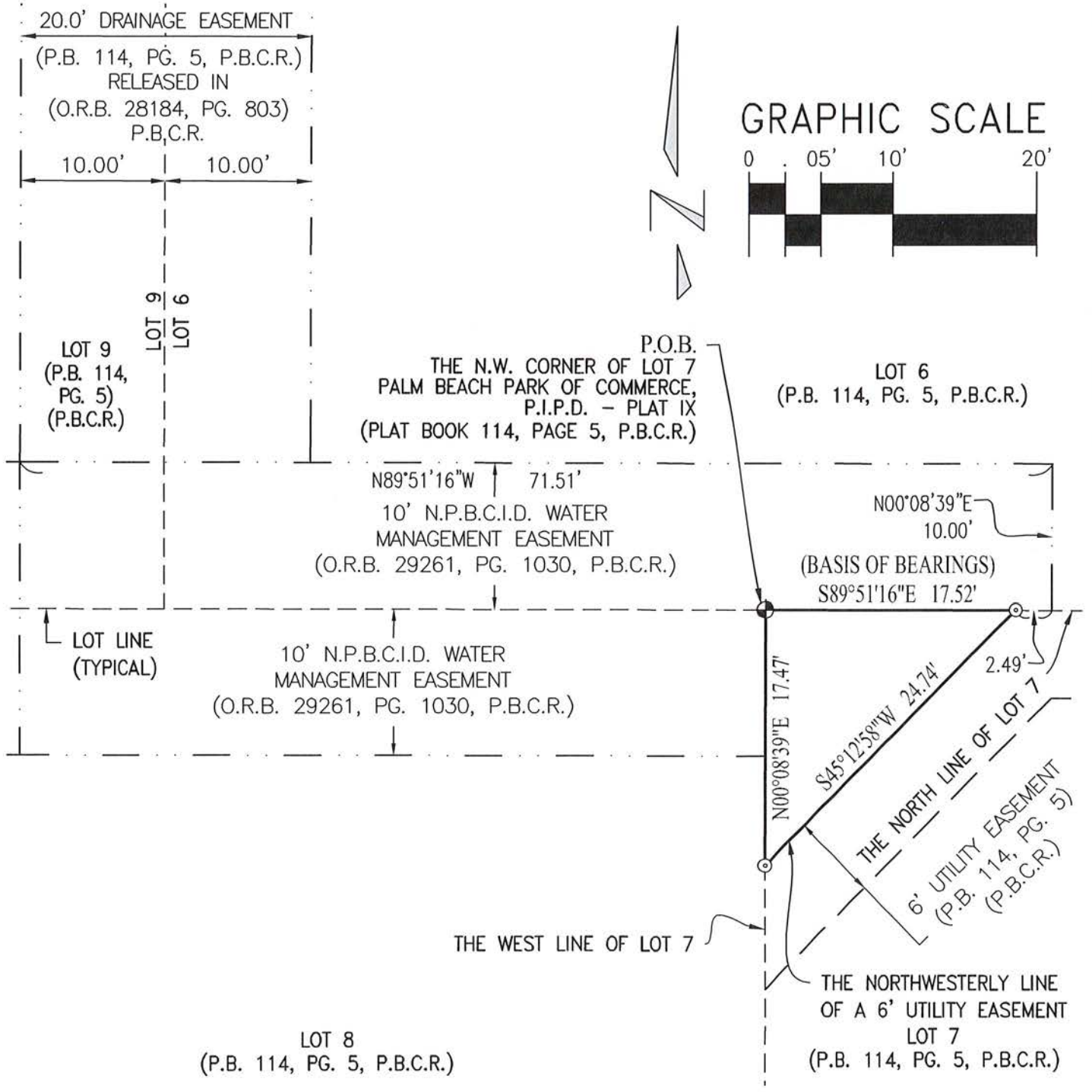
DESCRIPTION & SKETCH PREPARED FOR:
N.P.B.C.I.D.

WATER MANAGEMENT EASEMENT

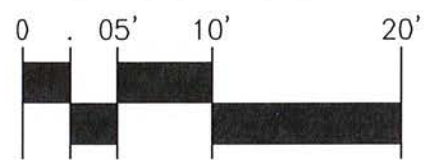
DRAWN: SFB	DATE: 05/28/24	SCALE: N/A
CHECKED: SFB	PROJECT No: 21-1390	DWG No: 21-1390A
APPROVED: SFB	21-1390	SHEET No: 2 OF 3

EXHIBIT "A"

A PORTION OF LOT 7
 PALM BEACH PARK OF COMMERCE,
 P.I.P.D. - PLAT IX
 (PLAT BOOK 114, PAGE 5, P.B.C.R.)



GRAPHIC SCALE



P:\21-1390 NPBCID Plat Reviews\KA DWG\02-xSV-044_Unit 16_PB 114 Pg 5_Lot 7 WME.dwg Wednesday, May 29, 2024 12:48:19 PM



KESHAVARZ & ASSOCIATES
 Civil Engineers • Land Surveyors
 711 North Dixie Highway, Suite 201
 West Palm Beach, Florida 33401
 Tel: (561) 689-8600 Fax: (561) 689-7476

DESCRIPTION & SKETCH PREPARED FOR: N.P.B.C.I.D.		
WATER MANAGEMENT EASEMENT		
DRAWN: SFB	DATE: 05/28/24	SCALE: 1" = 10'
CHECKED: SFB	PROJECT No: 21-1390	DWG No: 21-1390A
APPROVED: SFB	21-1390	SHEET No: 3 OF 3



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: June 26, 2024

FROM: Kenneth R. Roundtree, Director of Operations

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

RE: Unit of Development No. 31 - BallenIsles Country Club
Consider Purchase Order No. 24-725 to Top Dog Industries, LLC
Roadway Catch Basin Cleaning

Background

Northern Palm Beach County Improvement District owns and maintains the surface water management system in Unit 31, BallenIsles. Northern's maintenance program includes cleaning and inspecting roadway catch basins every five years. This activity was planned and budgeted for during this fiscal year. Requests for proposals were sent to three of Northern's contractors and three responses were received. Top Dog Industries, LLC submitted the lowest quote in the amount of \$61,874.57.

Fiscal Impact

There are sufficient maintenance funds in the 23/24 budget for this expenditure.

Recommendation

Northern Staff recommends Board approval of Purchase Order No. 24-725 to Top Dog Industries, LLC in the amount of \$61,874.57 and waiver of the Payment and Performance Bond requirement as stipulated in the Engineering Standards Manual.



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

Purchase Order
No.

24-725

Vendor :2121

Top Dog Industries, LLC

3114 Tuxedo Avenue
West Palm Beach, FL 33405
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 06/07/2024
Required Date 06/17/2024
Prepared By Greg Sale

Workflow ID 07
Status Board 2 Documents
Description Unit 31 Street Drain Cleaning East Island Way Bid

Change Order 0
Project No
Invoice to follow Y

Comments : June 2024 board- request board waiver of P&P bonds

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	3101	54617	Unit 31 Street Drain Cleaning East Island Way Bid	61,874.57	61,874.57

Total : \$61,874.57

Approval Information

SUSAN P. SCHEFF Board - Approved 61,874.57 06/17/2024 4:37 PM
KATHLEEN E. ROUNDTREE Executive Director - Approved 61,874.57 06/17/2024 4:28 PM
KATHLEEN E. ROUNDTREE Finance Director - Approved 61,874.57 06/17/2024 4:28 PM
LAURA L. HAM Budget Manager - Approved 61,874.57 06/12/2024 11:35 AM
Kimberly A. Leser District Engineer - Approved 61,874.57 06/12/2024 11:17 AM
KENNITH R. ROUNDTREE Department Manager - Approved 61,874.57 06/07/2024 1:19 PM
Greg Sale Requester - Submitted 61,874.57 06/07/2024 7:55 AM

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



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

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

DATE: June 26, 2024

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

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

RE: Unit of Development No. 43 – Mirasol
Consider Change Order No. 2 to CJ Contracting, LLC
Purchase Order No. 24-75
Mirasol Boardwalk Repair and Renovation Project

Background

On November 15, 2023, Northern approved an Award of Contract to CJ Contracting, LLC to construct the Mirasol Boardwalk Repair and Renovation Project. Change Order No. 1 was approved and processed by the District Engineer on May 8, 2024 for 61 days of additional contract time due to delays in material production and delivery. Change Order No. 2 includes costs associated with removal and replacement of an additional eight (8) joists and painting of exposed joists not initially included in the contract. Change Order No. 2 requests \$17,000 and 30 days of contract time to complete the additional work.

Fiscal Impact

Funds are available in undesignated reserves as they were budgeted in a prior year. Northern was also awarded a Florida Recreation Development Assistance Grant (FRDAP) through the Florida Department of Environmental Protection. The grant reimburses the District up to fifty percent of the approved project estimate, or up to \$200,000.

Recommendation

The District Engineer recommends approval of Change Order No. 2 for \$17,000 and an additional 30 days of contract time to CJ Contracting, LLC.

CHANGE ORDER

No. 2

PROJECT: Unit No. 43 Mirasol Boardwalk Renovation Project

DATE: 5/31/24

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

OWNER's Contract No.: PRJ 637

PROJECT ENGINEER: WGI, Inc.

CONTRACTOR: CJ Contracting, LLC.

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

Description:

Extend contract time by 30 days and increase contract cost by \$17,000.

Reason for Change Order:

Change Order No. 2 requests an increase in the contract time of 30 days and additional cost of \$17,000 due to the additional labor, material, and equipment needed to remove and replace (8) additional joists and paint the exposed side and bottom of all exterior joists.

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ 385,000.00	Original Contract Time: Substantial Completion 90 days (5/6/24) Ready for final payment: 120 days (6/5/24) days and dates
Net Changes from Previous Change Orders: No. 0 to No. 0 \$ 0.00	Net change from Previous Change Orders: No. 120 to No. 181 61 days
Contract Price prior to this Change Order: \$ 385,000.00	Contract Time prior to this Change Order: Ready for final payment: 181 days (8/5/24) days and dates
Net Increase (Decrease) of this Change Order: \$ 17,000	Net Increase (Decrease) of this Change Order: 30 days
Contract Price with all approved Change Orders: \$ 402,000.00	Contract Time with all approved Change Orders: Substantial Completion 180 days (8/4/24) Ready for final payment: 211 days (9/4/24) days and dates

RECOMMENDED:
WGI, Inc.

BY: 
Project Engineer
Christopher LaForte
Senior Project Manager
Date: 4/4/24

APPROVED:
NPBCID

BY: _____
NPBCID
Matthew J. Boykin
Board President
Date: _____

ACCEPTED:
CJ Contracting, LLC

BY: 
Contractor
Date: 5/5/24

CJCONTRACTING, LLC

CGC1516638- CCC1330396

Licensed -Bonded- Insured

11924 Forest Hill Blvd Ste. 10A-267 Wellington,
FL, 33414

P: 561-273-9985, F: 561-228-1354

carl.CJContracting@gmail.com

Project Location: Mirasol Boardwalk

Project Name: Unit 43 Mirasol Boardwalk Repair and Renovation

Owner: NPBCID

Plans Date: 4/26/24

Drawing Revision: 4/26/24

Date: 5/31/2024

We propose to furnish the necessary labor, material and equipment to install the following phases of work. This proposal is based on the scope of work provided. Items not specifically listed are not included. Permit fees and Engineering fees are the sole responsibility of the owner.

Change order # 2

1. Provide the necessary labor material and equipment to remove and replace (8) additional joists as requested by Owner 3x10x12 SYP #1 PT.
2. Provide the necessary labor , material and equipment to paint the exposed side and bottom of the exterior joists
3. . This proposal is based on utilizing Sherwin Williams exterior super paint .

Cost Breakdown : (8) 3x10x12 SYP#1 Pt = \$1,500.00

Painting :15,500.00 LS

Total Cost : 17,000.00

Additional Day Request for this change order :30

**RECOMMENDED DISBURSEMENTS FOR
JUNE 26, 2024 BOARD MEETING**

	BOND/COI**	EIPC*	NOTE PROCEEDS	LANDOWNER FUNDS	TOTALS
Unit No. 2C - Alton	12,660.68			-	12,660.68
Unit No. 5 - Henry Rolf		-	201,011.60		201,011.60
Unit No. 5A - Vista Center			56,157.50		56,157.50
Unit 16 - P. B. Park of Commerce	65,359.56			38,207.31	103,566.87
Unit No. 23 - The Shores		41,500.00			41,500.00
Unit No. 29 - North Fork		60,437.50			60,437.50
Unit No. 43 - Mirasol		75,365.40			75,365.40
Unit No. 53 - Arden	126,136.89				126,136.89
	204,157.13	177,302.90	257,169.10	38,207.31	676,836.44

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 185

JUNE 26, 2024

	BOND	LANDOWNER FUNDS	TOTALS
ENGINEERING:			
Michael B. Schorah & Assoc. (Phase 2 Final Asphalt)	<u>1,300.00</u>	-	1,300.00
OTHER PROFESSIONALS:			
Caldwell & Pacetti (Legal Services-INV#131598)	<u>6,003.00</u>	-	6,003.00
MISCELLANEOUS:			
NPBCID Reimbursement (NPBCID Personnel time & Auditor)	<u>5,357.68</u>		5,357.68
	12,660.68	-	12,660.68

UNIT OF DEVELOPMENT NO. 5
DISBURSEMENT NO. 31
June 26, 2024

	<u>NOTE PROCEEDS</u>	<u>TOTAL</u>
CONSTRUCTION:		
Johnson-Davis, Inc. (Vista Pkwy South R & R Culvert)	<u>177,076.80</u>	177,076.80
ENGINEERING:		
Mock Roos & Assoc., Inc. (Replace 96" CMP in Vista Ctr)	<u>23,934.80</u>	23,934.80
	<u>201,011.60</u>	<u>201,011.60</u>

**UNIT OF DEVELOPMENT NO. 5A
DISBURSEMENT NO. 52
JUNE 26, 2024**

	<u>NOTE PROCEEDS</u>	<u>TOTAL</u>
CONSTRUCTION:		
Shenandoah Construction (CIPP Pipe Rehab) FINAL	<u>56,157.50</u>	
		56,157.50
	<u><u>56,157.50</u></u>	<u><u>56,157.50</u></u>

**UNIT OF DEVELOPMENT NO. 16
DISBURSEMENT NO. 145
JUNE 26, 2024**

	BONDS	LANDOWNER FUNDS	TOTAL
CONSTRUCTION:			
J. W. Cheatham, LLC (Venture Way Extension #633) FINAL	<u>74,426.20</u>	<u>25,700.12</u>	100,126.32
ENGINEERING:			
Kimley-Horn & Assoc. (P.E. Services Venture Way)	<u>1,077.50</u>	<u>667.50</u>	
ARCADIS US (PE - Venture Way)	<u>78.00</u>	<u>-</u>	1,823.00
NPBCID Reimbursements:			
Reallocation of Kimley Horn pay app	(2,058.31)	2,058.31	
(NPBCID Personnel time and reallocation of time to L/O funds)	<u>(8,163.83)</u>	<u>9,781.38</u>	1,617.55
	<u>65,359.56</u>	<u>38,207.31</u>	<u>103,566.87</u>

**UNIT OF DEVELOPMENT NO. 23
DISBURSEMENT NO. 12
JUNE 26, 2024**

EIPC

TOTAL

CONSTRUCTION:

CROCS, LLC

(Clean & TV Lake Interconnects)

41,500.00

41,500.00

41,500.00

41,500.00

**UNIT OF DEVELOPMENT NO. 29
DISBURSEMENT NO. 3
JUNE 26, 2024**

	<u>EQUITY IN POOLED CASH</u>	<u>TOTAL</u>
CONSTRUCTION:		
CROCS, LLC	<u>60,437.50</u>	
(Pipe Cleaning PO#24-346)		60,437.50
	<u>60,437.50</u>	<u>60,437.50</u>

**UNIT OF DEVELOPMENT NO. 43
DISBURSEMENT NO. 95
JUNE 26, 2024**

EIPC

TOTAL

CONSTRUCTION:

C. J. Contracting, LLC

(Boardwalk Renovation Project PO#24-75)

75,365.40

75,365.40

75,365.40

75,365.40

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 134
JUNE 26, 2024**

	BOND	TOTAL
CONSTRUCTION:		
Centerline Utilities, Inc. FINAL-PA#19 & 20 (PODS D-southeast, D-southwest & I-north)	118,860.97	118,860.97
ENGINEERING:		
Michael B. Schorah & Assoc. (P.E. Services for Adren) FINAL	3,600.00	3,600.00
OTHER PROFESSIONALS:		
Caldwell & Pacetti (INV#131597 Legal)	2,204.00	2,204.00
MISCELLANEOUS:		
NPBCID Reimbursements: (NPBCID Personnel time & Auditor)	1,471.92	1,471.92
	126,136.89	- 126,136.89



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: June 26, 2024

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

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

RE: Unit of Development No. 2C – Alton
Consider Award of Contract to J.W. Cheatham, LLC
Purchase Order No. 24-755
Alton Phase 3 Final Paving Project

Background

In accordance with the Plan of Improvements (POI) for Unit 2C, Northern is authorized to construct the final lift of pavement within the public roadways in Alton. Plans for the final lift of pavement on the Parcel D Neighborhood roadways were prepared by Michael B. Schorah and Associates. Private alleyway improvements were also included and will be funded by the landowner, KH Alton, LLC. The plans include curb, sidewalk and roadway repair, final lift of pavement, paver installation and pavement markings. This project was advertised for public bid on May 12, 2024, and May 19, 2024. Three bids were received on June 12, 2024, and opened publicly at Northern's office. The bids were verified using a spreadsheet, and the apparent low bidder is J.W. Cheatham, LLC in the amount of \$253,355.47 for the public improvements and \$209,718.68 for the private improvements. The total bid amount for this project is \$463,074.15.

The engineer's opinion of probable cost for the public improvement project was \$227,659.70 and private improvements cost of \$176,077.80 for a total estimated project cost of \$403,737.50. Although the lowest bid received is higher than the engineer's estimate, it is the opinion of Northern's District Engineer that the bid represents the value of the project in the marketplace today.

Based on a review of the qualifications presented in the bid package and subject to the bidder's ability to provide the required payment and performance bonds, we recommend that J.W. Cheatham, LLC be designated the lowest and best bid for this project.

Fiscal Impact

On May 22, 2024, Northern entered into Funding Agreement No. 22 with KH Alton, LLC to supply the additional funds required for the Public Improvements. In addition, Northern entered into Funding Agreement No. 23 to fund the Private Improvements. Section 4(ii) of the Public Improvement Funding Agreement No. 22 and Section 4 (iii) of the Private Improvement Funding Agreement No. 23 address the process for obtaining additional Cost of Construction funds.

Recommendation

Northern Staff and the District Engineer recommend Award of Contract for Construction and Purchase Order No. 24-755 to J.W. Cheatham LLC in the amount of \$463,074.15, which includes \$253,355.47 for POI improvements and \$209,718.68 for private improvements.

**Alton Phase 3 Final Paving Project
Unit No. 2C - PRJ 642
Bid Summary**

	J.W. Cheatham	R & D Paving	MJC Land Development
Base (Public) Improvements Bid Grand Total:	\$ 253,355.47	\$ 307,061.57	\$ 371,833.27
Alternate 1 (Private) Improvements Bid Grand Total:	\$ 209,718.68	\$ 184,389.88	\$ 296,003.68
Base Bid and Alternate 1 Improvements Grand Total:	\$ 463,074.15	\$ 491,451.45	\$ 667,836.95



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

24-755

Purchase Order

Vendor :080

J.W. CHEATHAM, LLC.

7396 WESTPORT PLACE
WEST PALM BEACH, FL 33413
Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 06/13/2024
Required Date 06/23/2024
Prepared By KATHLEEN J. MALONEY-POLLACK

Workflow ID 07
Status Board 2 Documents
Description Alton Phase 3 Final Paving Project

Change Order 0

Project No 642
Invoice to Y
follow

Comments : This project was advertised for bid on May 12, 2024 and May 19, 2024.

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	02CA	56302	Alton Phase 3 Final Paving Project-Public Improvements	253,355.47	253,355.47
1	EA	02CB	56302	Alton Phase 3 Final Paving Project-Private Improvements	209,718.68	209,718.68
Total :					\$463,074.15	

Approval Information

SUSAN P. SCHEFF	Board - Approved	06/18/2024 1:31 PM
KATHLEEN E. ROUNDTREE	Executive Director - Approved 463,074.15	06/18/2024 1:29 PM
KATHLEEN E. ROUNDTREE	Finance Director - Approved 463,074.15	06/18/2024 1:28 PM
LAURA L. HAM	Budget Manager - Approved 463,074.15	06/18/2024 11:25 AM
Kimberly A. Leser	District Engineer - Approved 463,074.15	06/13/2024 4:07 PM
KENNITH R. ROUNDTREE	Department Manager - Approved 463,074.15	06/13/2024 2:53 PM
KATHLEEN J. MALONEY-POLLACK	Requester - Submitted 463,074.15	06/13/2024 2:04 PM

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

The Purchase Order number must appear on billing invoices and packages and billing of the purchase must be submitted to the address shown above. NPBCID is exempt from payment of State sales tax under Exemption 85-8012560376C-1 Exp. 5-31-28.

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



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EXECUTIVE SUMMARY

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

DATE: June 26, 2024

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

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

RE: Consider Refunding Award Resolution (2024-01)

Background

The Unit of Development No. 2C, Alton, Bonds were issued in 2014 to fund the initial cost of improvements within the Unit of Development. The bonds mature on August 1, 2046. The bonds may be redeemed at this time without penalty. In order to refund these bonds, Northern's Bond Counsel, Chris Traber with Nabors, Giblin & Nickerson, PA, has drafted an Award Resolution for the Board's consideration.

Northern Staff and consultants are pursuing a rating from Standard and Poor's. They are also contacting insurance companies to secure bond insurance and researching potential replacement of the cash reserve fund with a surety bond on the new debt.

The details of the refunding are presented as of June 10, 2024:

Unit of Development No. 2C Series 2014 Refunding Information:

Estimated Par Amount of New Bonds - \$50,845,000
Annual reduction in debt service from refunding - Approximately \$260,000 per year
Net present value debt service savings from refunding - \$3,400,000/ 6.6%

Fiscal Impact

There are significant savings achieved by refunding the debt for Unit 2C. The refunding meets the District's 3% or greater net present value savings refunding policy. Lowering debt service is advantageous to the landowners within this Unit of Development. All associated expenses will be paid through the proceeds of the transaction.

Recommendation

Northern Staff and consultants recommend Northern's Board of Supervisors adopt the attached Award Resolution No. 2024-01.

PUBLIC RESOURCES ADVISORY GROUP

MEMORANDUM TO: Katie Roundtree
Finance Director, Northern Palm Beach County Improvement District

FROM: Public Resources Advisory Group ("PRAG")

SUBJECT: Water Control and Improvement Refunding Bonds, Series 2024

DATE: June 10, 2024

The Northern Palm Beach County Improvement District (the "District") anticipates issuing its Water Control and Improvement Refunding Bonds, Series 2024 (the "Series 2024 Bonds") to (i) refund the Water Control and Improvement Bonds, Unit of Development No. 2C, Series 2014 (the "Series 2014 Bonds"); (ii) deposit funds (or pay the premium on a reserve account credit facility) into the Reserve Fund for the Series 2024 Bonds; and (iii) pay the costs of issuance of the Series 2024 Bonds. The Series 2014 Bonds were issued to fund a portion of the infrastructure improvements related to the District's Unit of Development, No. 2C and were issued without a credit rating due to the pre-development status of the area.

Given substantial completion of the development, known as Alton, within Unit 2C, the Series 2024 Bonds are expected to obtain an investment grade rating and potentially credit enhancement from a bond insurance company, allowing the District to generate savings on a refunding of the Series 2014 Bonds under current market conditions. The financing team is currently in the process of obtaining a credit rating on the Series 2024 Bonds from S&P and will request bids from the two major bond insurers once the S&P rating is finalized. We anticipate receipt of the S&P rating and bond insurance bids in early July.

Based on an assumed "A" credit rating from S&P, the use of bond insurance and market conditions as of June 4, 2024, a refunding of the Series 2014 Bonds generates an estimated \$5.7 million of total gross savings and \$3.4 million of net present value savings, representing 6.6% of the refunded par amount of \$50,845,000. This equates to gross savings of ~\$260,000 per year through final maturity on August 1, 2046. The final results will be determined at the time of pricing of the Series 2024 Bonds, currently scheduled for mid-July with a closing on August 1, 2024.

The Series 2024 Bonds will be secured by a lien upon and pledge of the proceeds of special assessments, known as Drainage Taxes, levied against the assessable lands within Unit 2C. The Series 2024 Bonds will be structured with the same level debt service structure and final maturity as the Series 2014 Bonds. Principal installments will be due August 1 of each year, beginning August 1, 2025 and ending August 1, 2046. The Series 2024 Bonds are expected to have a first optional redemption date of August 1, 2034, providing the District with the potential opportunity to refund the Series 2024 Bonds for savings in 2034 or later. The Series 2024 Bonds will have a Debt Service Reserve Fund, funded with cash, a surety policy or a combination of both, with the funding method determined prior to pricing of the Series 2024 Bonds.

Based on the security structure of the Series 2024 Bonds, development status of Alton, expected investment grade rating, evaluation of bond insurance and favorable interest rate environment to allow for the generation of debt service savings, PRAG recommends the District move forward with the sale of the Series 2024 Bonds, subject to the terms and parameters of Resolution No. 2024-01.

RESOLUTION NO. 2024-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT AUTHORIZING THE ISSUANCE OF NOT EXCEEDING \$55,000,000 PRINCIPAL AMOUNT OF THE DISTRICT'S WATER CONTROL AND IMPROVEMENT REFUNDING BONDS, UNIT OF DEVELOPMENT NO. 2C, SERIES 2024; PROVIDING A METHOD TO DETERMINE THE PRINCIPAL AMOUNT, INTEREST RATES, MATURITY SCHEDULE AND REDEMPTION PROVISIONS FOR SUCH BONDS; PROVIDING A METHOD FOR AWARDED THE SALE OF SUCH BONDS TO THE UNDERWRITERS AND MAKING CERTAIN FINDINGS IN CONNECTION THEREWITH; APPOINTING THE BANK OF NEW YORK MELLON TRUST COMPANY, N.A. AS TRUSTEE FOR SUCH BONDS; AUTHORIZING THE PREPARATION AND USE OF A PRELIMINARY OFFICIAL STATEMENT AND AUTHORIZING THE EXECUTION AND DELIVERY OF A FINAL OFFICIAL STATEMENT, A BOND PURCHASE AGREEMENT AND AN ESCROW DEPOSIT AGREEMENT; DELEGATING TO CERTAIN OFFICIALS THE AUTHORITY WHETHER TO UTILIZE MUNICIPAL BOND INSURANCE FOR THE BONDS, THE RESERVE ACCOUNT REQUIREMENT, IF ANY, THE RESERVE ACCOUNT INSURANCE PROVIDER, IF ANY, AND CERTAIN OTHER MATTERS; AUTHORIZING AND DIRECTING CERTAIN OFFICIALS TO TAKE ALL ACTION REQUIRED IN CONNECTION WITH THE ISSUANCE OF SUCH BONDS; MAKING CERTAIN OTHER COVENANTS AND AGREEMENTS IN CONNECTION WITH THE ISSUANCE OF THE BONDS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on March 26, 2014, the Board of Supervisors (the "Board") of Northern Palm Beach County Improvement District (the "Issuer") adopted a General Bond Resolution No. 2014-04 (as heretofore amended and supplemented, the "Bond Resolution") authorizing the issuance of one or more series of Water Control and Improvement Bonds, Unit of Development No. 2C of the Issuer; and

WHEREAS, the Issuer has issued its Water Control and Improvement Bonds, Unit of Development No. 2C, Series 2014 (the "Prior Bonds"); and

WHEREAS, the Issuer has determined that it would be financially desirable to refinance certain of the Prior Bonds that remain outstanding (such refinanced Prior Bonds, the "Refunded Bonds") in order to achieve debt service savings; and

WHEREAS, pursuant to the Bond Resolution, prior to the issuance of a series of Bonds thereunder there is to be adopted by the Issuer a Supplemental Resolution or Resolutions authorizing the issuance of such series of Bonds and fixing the details thereof; and

WHEREAS, the Issuer has determined to authorize its Water Control and Improvement Refunding Bonds, Unit of Development No. 2C, Series 2024 (the "Series 2024 Bonds") under the Bond Resolution as further provided herein in order to provide for the refinancing of the Refunded Bonds; and

WHEREAS, the Issuer expects to receive an offer to purchase the Series 2024 Bonds in the form of a Bond Purchase Agreement (the "Bond Purchase Agreement") from Piper Sandler & Co. and RBC Capital Markets, LLC (collectively, the "Underwriters"); and

WHEREAS, the Issuer desires to authorize the sale of the Series 2024 Bonds to the Underwriters pursuant to the terms and provisions of the Bond Purchase Agreement (as completed pursuant to the authority hereinafter granted); and

WHEREAS, it is necessary and desirable to authorize the preparation and utilization of a Preliminary Official Statement and to authorize the preparation, execution and delivery of an Official Statement in connection with the issuance of the Series 2024 Bonds; and

WHEREAS, it is necessary and desirable to delegate to certain officials of the Issuer the authority to specify the amount, the date, the interest rates, maturity dates, and prepayment or redemption provisions for the Series 2024 Bonds; and

WHEREAS, it is necessary and desirable to appoint The Bank of New York Mellon Trust Company, N.A. as trustee (the "Trustee") for the Series 2024 Bonds, and to authorize the execution of a Trustee Agreement between the Issuer and the Trustee (the "Trustee Agreement"); and

WHEREAS, it is necessary and desirable to provide for the optional redemption and payment of the Refunded Bonds and to utilize an Escrow Deposit Agreement between The Bank of New York Mellon Trust Company, N.A., as escrow agent (the "Escrow Agent") and the Issuer (the "Escrow Agreement"), and to authorize the execution of the Escrow Agreement; and

WHEREAS, the issuance of the Series 2024 Bonds and their sale to the Underwriters will, in the judgment of the Issuer, serve a public purpose and in all respects conform to the provisions and requirements of the Act;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Northern Palm Beach County Improvement District that:

SECTION 1. DEFINITIONS. Terms used herein in capitalized form and not otherwise defined herein have the meanings ascribed thereto in the Bond Resolution.

SECTION 2. AUTHORITY FOR THIS RESOLUTION. This resolution shall constitute a "Supplemental Resolution" as defined in the Bond Resolution and is adopted pursuant to the provisions of Chapter 2000-467, Laws of Florida, as amended and supplemented from time to time, applicable provisions of Chapter 298, Florida Statutes, and other applicable provisions of law (collectively, the "Act") and the Bond Resolution.

SECTION 3. AUTHORIZATION OF SERIES 2024 BONDS. Obligations of the Issuer known as "Water Control and Improvement Refunding Bonds, Unit of Development No. 2C, Series 2024" (the "Series 2024 Bonds") are hereby authorized to be issued under and pursuant to Section 2.02 of the Bond Resolution and in accordance with the terms set forth in Section 4 hereof. The Series 2024 Bonds shall be issued to provide funds, together with other available funds of the Issuer, to refund the Refunded Bonds and to pay costs of issuance of the Series 2024 Bonds.

Prior to the issuance of the Series 2024 Bonds, there shall be filed with the Trustee:

- (1) Copies, duly certified by the Secretary or a Supervisor, of the Bond Resolution and this resolution;
- (2) A copy, duly executed by the Issuer and the Escrow Agent, of the Escrow Agreement, if necessary;
- (3) If deemed necessary by Bond Counsel, a report prepared by a firm of certified public accountants demonstrating the sufficiency of amounts deposited with the Escrow Agent under the Escrow Agreement, including investment earnings on such amounts, to pay the principal, premium, if any, and interest on the Refunded Bonds to the date on which such Refunded Bonds are to be redeemed, together with an opinion of Bond Counsel that upon the issuance of the Series 2024 Bonds the lien of the Refunded Bonds on the Drainage Taxes will have been defeased in accordance with the provisions of the Bond Resolution; and
- (4) The items required by Section 2.10 of the Bond Resolution.

SECTION 4. TERMS OF THE SERIES 2024 BONDS. The Series 2024 Bonds shall be issued in denominations of \$5,000 and integral multiples thereof, shall be numbered consecutively from R-1 upward and shall be in the form of the Bond attached to the Bond Resolution as Exhibit A, with such changes as may be permitted or required by the Bond Resolution, as approved by the officers of the Issuer executing the Series 2024 Bonds, such execution to be conclusive evidence of such approval. The Series 2024 Bonds shall be issued on such date, shall be dated such date, and shall bear interest from such date, payable on the first day of February and August of each year (the "Interest Payment Dates"), commencing on such date, shall be issued in the aggregate principal amount (not exceeding \$55,000,000), shall bear interest at the rates per annum (not in excess of the maximum legal rate), computed on the basis of a 360-day year consisting of twelve thirty-day months, shall be subject to optional and/or mandatory redemption and shall mature on August 1 of the years, all as to be set forth in a certificate in the form attached hereto as EXHIBIT A (the "Bond Terms Certificate") completed and signed by the President, and in the absence or inability to act of the President, any other member of the Board, provided, however, that the final maturity date of the Series 2024 Bonds shall not be later than August 1, 2046 and the Issuer shall realize net present value debt service savings as a result of the issuance of the Series 2024 Bonds and refunding of the Refunded Bonds in an amount not less than 3% of the principal amount of the Refunded Bonds, calculated using the arbitrage yield on the Series 2024 Bonds as the discount rate; a certificate of Public Resources Advisory Group, Inc. (the "Financial Advisor") setting forth the net present value debt service savings shall be conclusive as to the satisfaction of the foregoing condition. The Bond Terms Certificate may reflect acceptance by the Issuer of commitments for a municipal bond insurance policy and/or a reserve fund insurance policy meeting the conditions set forth in Section 7 hereof. The President, and in the absence of the President, any other member of the Board, are, jointly and severally, authorized to determine the details of the Series 2024 Bonds within the parameters set forth above, and upon such determination to execute the Bond Terms Certificate, appropriately modified and completed with the details of the Series 2024 Bonds, thereby conclusively establishing such details.

Series 2024 Bonds issued in exchange for or upon the registration of transfer of the Series 2024 Bonds on or after the first Interest Payment Date thereon shall bear interest from the Interest Payment Date next preceding the date of authentication thereof, unless the date of such authentication shall be an Interest Payment Date to which interest on the Series 2024 Bonds has been paid in full or duly provided for, in which case such Series 2024 Bonds shall bear interest from such Interest Payment Date, provided that any Series 2024 Bond issued in exchange for or upon the transfer of any Series 2024 Bond on or after a Record Date and before the Interest Payment Date next succeeding such Record Date shall bear interest from such Interest Payment Date; provided further that if, as shown by the records of the Trustee, interest on the Series 2024 Bonds shall be in default, a Series 2024 Bond issued in exchange for or upon the registration of transfer of a Series 2024 Bond shall bear interest from the date to which interest has been paid in full on such Series 2024

Bond, or if no interest has been paid on the Series 2024 Bonds, from the dated date of such Series 2024 Bonds.

On each Interest Payment Date, interest accruing on the Series 2024 Bonds from and including the preceding Interest Payment Date (or the dated date of the Series 2024 Bonds, as the case may be), to but not including such Interest Payment Date shall be due and payable. Interest will be paid by check or draft mailed on the Interest Payment Date by the Trustee to the registered Owners as of the close of business at the Principal Office of the Trustee on the Record Date; provided, however, that upon the written request of and at the expense of any Owner of at least \$1,000,000 principal amount of Series 2024 Bonds (or of all Series 2024 Bonds if less than \$1,000,000 shall be unpaid), interest will be paid by wire transfer to a bank account specified in such written request. Principal, and premium, if any, of the Series 2024 Bonds is payable when due upon presentation and surrender of the Series 2024 Bonds at the Principal Office of the Trustee.

The Reserve Fund Requirement for the Series 2024 Bonds shall be as set forth in the Bond Terms Certificate.

SECTION 5. TRUSTEE. The Issuer hereby appoints The Bank of New York Mellon Trust Company, N.A., as the Trustee with respect to the Series 2024 Bonds. The President, and in the absence or inability to act of the President, any other member of the Board, are, jointly and severally, authorized and directed for and in the name of the Issuer to execute and deliver the Trustee Agreement, in such form as shall be approved by a herein authorized official executing the same consistent with this resolution and the terms of the Act, such execution to constitute conclusive evidence of such approval.

SECTION 6. AUTHORITY TO AWARD THE SERIES 2024 BONDS. The Issuer hereby determines that a negotiated sale of the Series 2024 Bonds is in the best interest of the Issuer and the citizens and inhabitants of the Issuer by reason of the volatility of the market for bonds such as the Series 2024 Bonds.

Upon establishment of the terms of the Series 2024 Bonds pursuant to Section 4 hereof, the President, and in the absence or inability to act of the President, any other member of the Board, are, jointly and severally, authorized to award the Series 2024 Bonds to the Underwriters at a price of not less than 98% of the par amount of the Series 2024 Bonds, exclusive of any original issue discount or original issue premium. Upon the award of the Series 2024 Bonds, the President, and in the absence or inability to act of the President, any other member of the Board, are, jointly and severally, authorized and directed for and in the name of the Issuer to execute and deliver the Bond Purchase Agreement between the Issuer and the Underwriters, in such form as shall be approved by the official executing the same consistent with this resolution and the terms of the Act, with such execution to constitute conclusive evidence of such approval by the Issuer. Prior to the execution by the Issuer of the Bond Purchase Agreement, the Underwriters shall have filed with the Issuer the disclosure statement required by Section 218.385(6), Florida

Statutes, and the competitive bidding for the Series 2024 Bonds is hereby waived by the Issuer pursuant to the authority of Section 218.385(1), Florida Statutes.

SECTION 7. MUNICIPAL BOND INSURANCE; RESERVE ACCOUNT INSURANCE POLICY. (a) If the President or the Executive Director determines, in consultation with the Financial Advisor and the Underwriters, that all or any portion of the Series 2024 Bonds (the "Insured Bonds") will be insured by a municipal bond insurance policy, then the President or the Executive Director, in consultation with the Financial Advisor and Bond Counsel to the Issuer, shall select either Assured Guaranty Municipal Corp. ("AGM") or Build America Mutual Assurance Company ("BAM") as the municipal bond insurer with respect to the Insured Bonds (the "Insurer") and a sufficient portion of the proceeds of the Series 2024 Bonds shall be applied to the payment of the premium for the Insurer's standard form of municipal bond insurance policy (the "Insurance Policy"). The President, and in the absence or inability to act of the President, any other member of the Board is authorized and directed to execute, any insurance agreement (the "Bond Insurance Agreement") that is necessary to incorporate the standard municipal bond insurance provisions required by the Insurer, such Bond Insurance Agreement to be subject to the approval of the Issuer's Counsel and Bond Counsel, such approval being evidenced by the execution thereof. So long as the Insurance Policy issued by the Insurer is in full force and effect and the Insurer has not defaulted in its payment obligations under the Insurance Policy, the Issuer agrees to comply with the provisions of any Insurance Agreement executed in accordance with this section.

(b) If the President or the Executive Director determines, in consultation with the Financial Advisor and the Underwriters, that the Reserve Fund Requirement for the Series 2024 Bonds is greater than \$0, then the President or the Executive Director, in consultation with the Financial Advisor and Bond Counsel to the Issuer, may select to fund such amount with proceeds of the Series 2024 Bonds, other legally available moneys or select either AGM or BAM (the "Reserve Fund Insurance Provider") as the provider of a debt service reserve fund insurance policy or surety bond with respect to the Series 2024 Bonds and a sufficient portion of the proceeds of the Series 2024 Bonds shall be applied to the payment of the premium for the Reserve Fund Insurance Provider's standard form of debt service reserve fund insurance policy or surety bond (the "Reserve Fund Insurance Policy"). The President, and in the absence or inability to act of the President, any other member of the Board is authorized and directed to execute, any insurance agreement (the "Reserve Fund Insurance Agreement") that is necessary to incorporate the standard Reserve Fund Insurance Policy provisions required by the Reserve Fund Insurance Provider, such Reserve Fund Insurance Agreement to be subject to the approval of the Issuer's Counsel and Bond Counsel, such approval being evidenced by the execution thereof. So long as the Reserve Fund Insurance Policy issued by the Reserve Fund Insurance Provider is in full force and effect and the Reserve Fund Insurance Provider has not defaulted in its payment obligations under the Reserve Fund Insurance Policy, the

Issuer agrees to comply with the provisions of any Reserve Fund Insurance Agreement executed in accordance with this section.

SECTION 8. PRELIMINARY AND FINAL OFFICIAL STATEMENT.

The Issuer hereby authorizes the President or Executive Director, jointly and severally, to approve the final form of a Preliminary Official Statement for the Series 2024 Bonds and to "deem final" the Preliminary Official Statement for purposes of Securities and Exchange Commission Rule 15c2-12 (the "Rule"), and upon such deeming, authorizes the utilization of the Preliminary Official Statement in connection with the offering of the Series 2024 Bonds. The Issuer hereby authorizes the preparation of a final Official Statement relating to the Series 2024 Bonds, which shall be in the form of the Preliminary Official Statement with such changes, alterations and corrections therein as may be approved by the official of the Issuer executing the same, with such approval to be conclusively established by such execution, and the President, and in the absence or inability to act of the President, any other member of the Board, are, jointly and severally, hereby authorized and directed for and in the name of the Issuer to execute and deliver the Official Statement, as hereby approved.

SECTION 9. REDEMPTION OF REFUNDED BONDS. The President, and in the absence or inability to act of the President, any other member of the Board, are, jointly and severally, authorized and directed for and in the name of the Issuer to direct the Trustee to send a conditional notice of redemption of the Refunded Bonds in accordance with the Bond Resolution and, if necessary, to execute and deliver the Escrow Agreement to provide for the refunding and redemption of such of the Refunded Bonds as shall be, in the determination of the President, in the best interests of the Issuer, in such form as shall be approved by the official executing the same consistent with this resolution and the terms of the Act, such execution to constitute conclusive evidence of such approval. The Issuer hereby appoints The Bank of New York Mellon Trust Company, N.A. as Escrow Agent pursuant to the Escrow Agreement, if such document is deemed necessary.

The Issuer hereby irrevocably elects, effective upon and only upon the issuance of the Series 2024 Bonds, that the Refunded Bonds shall be called for redemption on such date as indicated in the Escrow Agreement.

SECTION 10. APPLICATION OF BOND PROCEEDS. The proceeds from the sale of the Series 2024 Bonds and amounts held under the Bond Resolution at the time of issuance of the Series 2024 Bonds, together with any other funds available to the Issuer which, but for the refunding of the Refunded Bonds, would have been used to pay debt service on the Refunded Bonds, shall be applied for deposit to the funds and accounts established pursuant to the Bond Resolution and the Escrow Agreement, if any, and to pay the costs of issuance of the Series 2024 Bonds, all as provided in the Bond Terms Certificate, appropriately completed, and the President, and in the absence or inability to act of the President, any other member of the Board, are, jointly and severally, authorized

and directed to conclusively establish such application of funds by signing the Bond Terms Certificate.

SECTION 11. EXECUTION AND DELIVERY OF THE SERIES 2024 BONDS. The President, Secretary or Assistant Secretary are hereby authorized and directed on behalf of the Issuer to execute the Series 2024 Bonds as provided in the Bond Resolution and herein, and such officials are hereby authorized and directed upon the execution of the Series 2024 Bonds in the form and manner set forth herein and in the Bond Resolution to deliver the Series 2024 Bonds in the amount authorized to be issued hereunder to the Trustee for authentication and delivery to or upon the order of the Underwriters upon payment of the purchase price set forth in the Bond Terms Certificate as completed pursuant to the provisions of this resolution.

SECTION 12. CONTINUING DISCLOSURE. The Issuer agrees, in accordance with the provisions of, and to the degree necessary to comply with, the secondary market disclosure requirements of the Rule, to file with the MSRB (hereinafter defined) in an electronic format and with such identifying information as prescribed by the MSRB and described below:

(a) The following annual financial information and operating data (the "Annual Information"), commencing with the Fiscal Year ending September 30, 2024:

(i) updates of the financial information and operating data of the type set forth in the final Official Statement for the Series 2024 Bonds, including updates of the historical assessment levy and collection rates and assessed valuation data, in a form which is generally consistent with the presentation of such information in the final Official Statement for the Series 2024 Bonds; and

(ii) audited financial statements with respect to the Issuer utilizing generally accepted accounting principles to local governments.

The information in clauses (i) and (ii) above will be available for each Fiscal Year on or prior to the next May 1 following the end of such Fiscal Year. The audited financial statements referred to in clause (ii) above may be available separately from the information in clause (i) above and will be provided by the Issuer as soon as practical after acceptance of such statements from the auditors by the Issuer; if not available by the first May 1 after the end of the Fiscal Year, unaudited information will be provided in accordance with the time frame set forth above and such audited financial statements will be provided as soon after such time as they become available.

(b) In a timely manner not in excess of ten (10) Business Days after the event, notice of occurrence of any of the following events with respect to the Series 2024 Bonds:

- (i) principal and interest payment delinquencies;
- (ii) nonpayment related defaults, if material;
- (iii) unscheduled draws on debt service reserves reflecting financial difficulties;
- (iv) unscheduled draws on credit enhancements reflecting financial difficulties;
- (v) substitution of credit or liquidity providers, or their failure to perform;
- (vi) adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the security, or other material events affecting the tax status of the security;
- (vii) modifications to rights of security holders, if material;
- (viii) bond calls, if material, and tender offers;
- (ix) defeasance;
- (x) release, substitution or sale of any property securing repayment of the Series 2024 Bonds, if material;
- (xi) rating changes;
- (xii) bankruptcy, insolvency, receivership, or similar proceeding of the Issuer. For purposes of this clause (xii), any such event shall be considered to have occurred when any of the following occur: the appointment of a receiver, fiscal agent or similar officer for the Issuer in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the Issuer, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or

governmental authority having supervision or jurisdiction over substantially all of the assets or business of the Issuer;

(xiii) mergers, consolidations, or acquisitions of the Issuer, the sale of all or substantially all of the assets of the Issuer, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;

(xiv) appointment of a successor or additional trustee or paying agent or the change of the name of a trustee or paying agent, if material;

(xv) incurrence of a Financial Obligation of the Issuer, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the Issuer, any of which affect the Owners of the Series 2024 Bonds, if material; and

(xvi) default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the Issuer, any of which reflect financial difficulties.

For purposes of clauses (xv) and (xvi) above, the term "Financial Obligation" means a (A) debt obligation, (B) derivative instrument entered into in connection with or pledged as security or a source of payment for, an existing or planned debt obligation; or (C) a guarantee of (A) or (B).

(c) In a timely manner, to the MSRB, notice of its failure to provide the Annual Information with respect to itself.

For purposes of this Section 12, "MSRB" means the Municipal Securities Rulemaking Board established pursuant to Section 15B(b)(1) of the Securities Exchange Act of 1934, as amended.

The foregoing covenants shall run to the benefit of the Owners and the beneficial owners of Bonds owned in book entry format. However, failure to meet the covenants set forth in this Section 12 shall not be deemed to constitute an event of default or a breach of any other covenant under this resolution or the Bond Resolution, and the sole remedy for such a default or breach shall be as described in the next paragraph.

Any Owner or any beneficial owner may either at law or in equity, by suit, action, mandamus or other proceeding in any court or competent jurisdiction, protect and enforce any and all rights granted or contained in this Section 12 and may enforce and compel the performance of all duties required hereby to be performed by the Issuer or by any officers thereof.

Notwithstanding any other provision of this resolution or the Bond Resolution, this Section 12 may be amended only as follows: (a) the amendment may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature or status of the Issuer or the type of business conducted by the Issuer; (b) the provisions of this Section 12, as amended, would have complied with the requirements of the Rule as in effect as of the date of issuance of the Series 2024 Bonds, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances; and (c) the amendment does not materially impair the interest of the Owners and/or beneficial owners as determined by an opinion of Bond Counsel delivered to the Issuer, or by approving vote of the majority of Owners or beneficial owners of a maturity in principal amount of the Outstanding Series 2024 Bonds at the time of the amendment. In the event of any amendment hereto, the annual financial information provided subsequent to such amendment shall explain, in narrative form, the reasons for the amendment and the impact of the change in the type of operating data or financial information being provided by the Issuer. If the amendment affects the accounting principles to be followed in preparing financial statements of the Issuer, the annual financial information for the year in which the change is made must present a comparison between the financial statements or information prepared on the basis of the new accounting principles and those prepared on the basis of the former accounting principles. The comparison must include a qualitative discussion of the differences in the accounting principles and the impact of the change in the accounting principles on the presentation of the financial information, in order to provide information to investors to enable them to evaluate the ability of the Issuer to meet its obligations. To the extent reasonably feasible, the comparison should also be quantitative. A notice of the change in the accounting principles must be sent to the MSRB in the same manner as for listed events under Section 12(b) above.

SECTION 13. AUTHORIZATIONS. The Supervisors, Secretary, Assistant Secretary and Executive Director of the Issuer are hereby jointly and severally authorized to do all acts and things required of them by this resolution, the Bond Resolution and the Bond Purchase Agreement, or desirable or consistent with the requirements hereof or thereof, for the full, punctual and complete performance of all terms, covenants and agreements contained in the Series 2024 Bonds, the Bond Resolution, this resolution, the Trustee Agreement, the Escrow Agreement, if any and the Bond Purchase Agreement. Any or all of the Supervisors, Secretary, Assistant Secretary and Executive Director are hereby individually authorized to execute, publish, file and record such other documents, instruments, notices, and records and to take such other actions as shall be necessary or desirable to accomplish the purposes of this resolution and the Bond Resolution. If necessary, the Executive Director and/or the Escrow Agent are authorized to subscribe for United States Treasury Obligations - State and Local Government Series or to arrange for the purchase, from funds available for such purpose pursuant to the terms hereof, of other

United States Treasury obligations to the extent necessary to accomplish the refunding of the Refunded Bonds.

SECTION 14. RESOLUTION TO CONSTITUTE A CONTRACT. In consideration of the purchase and acceptance of the Series 2024 Bonds authorized to be issued hereunder by those who shall be the Owners thereof from time to time, this resolution shall constitute a contract between the Issuer and such Owners, and all covenants and agreements herein set forth to be performed by the Issuer for the benefit of the Owners shall be for the equal benefit and security of all of the Owners.

SECTION 15. NO IMPLIED BENEFICIARY. With the exception of any rights herein expressly conferred, nothing expressed or mentioned in or to be implied from this resolution or the Series 2024 Bonds is intended or shall be construed to give any person other than the Issuer, the Trustee, the Escrow Agent, the Underwriters and the Owners, any legal or equitable right, remedy or claim under or with respect to this resolution, or any covenants, conditions and provisions herein contained; this resolution and all of the covenants, conditions and provisions hereof being intended to be and being for the sole and exclusive benefit of the Issuer, the Trustee, the Escrow Agent, the Underwriters and the Owners.

SECTION 16. SEVERABILITY. If any provision of this resolution shall be held or deemed to be or shall, in fact, be illegal, inoperative or unenforceable in any context, the same shall not affect any other provision herein or render any other provision (or such provision in any other context) invalid, inoperative or unenforceable to any extent whatsoever, unless the same shall materially and adversely affect the obligations of the Issuer otherwise set forth herein.

SECTION 17. REPEALER. All resolutions or parts thereof of the Issuer in conflict with the provisions herein contained are, to the extent of any such conflict, hereby superseded and repealed.

[Signature page follows]

[SIGNATURE PAGE TO RESOLUTION]

SECTION 18. EFFECTIVE DATE. This resolution shall take effect immediately upon its adoption.

PASSED AND APPROVED this 26th day of June, 2024.

(SEAL)

President, Board of Supervisors

ATTEST:

Assistant Secretary, Board of Supervisors

EXHIBIT A

**FORM OF CERTIFICATE ESTABLISHING TERMS OF THE
SERIES 2024 BONDS**

- (a) Issue Date:
- (b) Amounts, Maturities and Interest Rates:

Amount	Maturity (August 1)	Interest Rate
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[*Denotes maturity subject to municipal insurance policy issued by _____.]

(c) Optional Redemption. The Series 2024 Bonds are not subject to redemption at the option of the Issuer prior to August 1, ____, except as described below. The Series 2024 Bonds are subject to redemption prior to maturity at the option of the Issuer, in whole or in part, on any date on or after August 1, ____ at the redemption price equal to the principal amount being redeemed, plus accrued interest thereon to the date of redemption.

(d) Mandatory Redemption of Term Bonds. The Series 2024 Bonds maturing on August 1, ____ shall be subject to mandatory redemption (except for the final installment due at maturity, which is not a redemption) in part by the Issuer at a redemption price equal to the unpaid principal amount thereof plus accrued interest thereon to the redemption date, on August 1 in the years and in the principal amounts set forth below:

Year	Principal Amount
*	\$
*Maturity	

The Series 2024 Bonds maturing on August 1, ____ shall be subject to mandatory redemption (except for the final installment due at maturity, which is not a redemption) in part by the Issuer at a redemption price equal to the unpaid principal amount thereof plus accrued interest thereon to the redemption date, on August 1 in the years and in the principal amounts set forth below:

<u>Year</u>	<u>Principal Amount</u>
*	\$

*Maturity

If as of any date the Issuer shall have discharged, whether through purchase for cancellation, redemption or otherwise, Series 2024 Bonds of a maturity in excess of the aggregate mandatory redemption requirements to but not including such date, such excess of Series 2024 Bonds of such maturity so discharged and not previously applied as a credit as described in this paragraph shall be credited over such of the remaining mandatory redemption dates for such Series 2024 Bonds as the Issuer shall determine, and shall reduce the amount of such Series 2024 Bonds of such maturity otherwise subject to mandatory redemption on such date(s). Provided, however, that no such excess shall be credited to the amount of Series 2024 Bonds subject to mandatory redemption on a particular August 1 after the selection of Series 2024 Bonds to be redeemed on such date has been made.

(e) Sale Price of Series 2024 Bonds to Underwriters: \$_____ (par, minus underwriters' discount of \$_____, minus original issue discount of \$_____ plus original issue premium of \$_____).

(f) Reserve Fund Requirement: \$_____

(g) Application of Proceeds of Series 2024 Bonds:

Deposit to Series 2024 Account of Bond Fund	\$_____
Deposit to Series 2024 Account of Reserve Fund	\$_____
Deposit to Series 2024 Account of Cost of Issuance Fund	\$_____
[Transfer for payment of municipal insurance policy/surety]	
[Deposit to Escrow Deposit Trust Fund]	\$_____

(h) Application of other available funds: [describe source and use].

(i) Costs of Issuance to be paid from Series 2024 Account of Cost of Issuance Fund:

Public Resources Advisory Group, Inc.	\$_____
Nabors, Giblin & Nickerson, P.A.	\$_____
Caldwell Pacetti Edwards Schoech & Viator LLP	\$_____
The Bank of New York Mellon Trust Company, N.A.	\$_____
Digital Assurance Certification, LLC	\$_____
S&P Global Ratings	\$_____
Causey Demgen & Moore, Inc.	\$_____
ImageMaster LLC	\$_____

The above terms and provisions relating to the Northern Palm Beach County Improvement District Water Control and Improvement Refunding Bonds, Unit of Development No. 2C, Series 2024, are hereby approved pursuant to the authority granted by a resolution adopted by the Board of Supervisors on June 26, 2024.

**NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT**

By: _____

Its: _____

Date: _____, 2024.



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: May 22, 2024

FROM: Kathleen Maloney-Pollack, Technical Assistant

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

RE: Unit of Development No. 11 – PGA National
Consider Renewal of Annual Service Contract and Change Order Nos. 4 and 5
Aquatic Vegetation Control, Inc.
Aquatic Weed Control and Marsh Maintenance

Background

On February, 23, 2022, Northern's Board approved a First Amendment to the Aquatic Weed Control & Marsh Maintenance contract for Unit No. 11, PGA National, to Aquatic Vegetation Control, Inc. (AVC) allowing for five one-year extensions through September 30, 2027.

AVC is requesting approval of a price increase of 3% (\$25,712.59) for fiscal year 2024/2025, as detailed in Change Order No. 4. Northern received many resident requests for additional work by AVC in fiscal year 2023/2024. In order to provide a higher level of service with the addition of a second five-man crew, Northern Staff is recommending approval of an additional \$293,221.50 increase to this contract, as detailed in Change Order No. 5, bringing the total amount of Change Order Nos. 4 and 5 to \$318,934.09. This amount will be added to the contracted price for future annual renewals.

PGA National has a unique ecosystem with a number of characteristics that create challenges in aquatic weed control and marsh maintenance. AVC has complied with the lakes and marshes maintenance specifications consistently in PGA National.

Fiscal Impact

This contract amendment and change orders will be included in the proposed budget for fiscal year 2024/2025.

Recommendation

Northern Staff recommends renewal of the annual contract for the period October 1, 2024 through September 30, 2025 and approval of Change Order Nos. 4 and 5 to Aquatic Vegetation Control, Inc., increasing the contract by \$318,934.09.

CHANGE ORDER

No. 4

PROJECT: Unit No. 11

DATE: 5/22/2024

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

CONTRACT FOR: Unit No. 11 – Aquatic Weed Control and Marsh Maintenance

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

Description: A 3% increase in price applicable to the extension for FYE 9/30/2025. The contractor's request for a price increase is attached.

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

Purpose: See description above

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ <u>570,820.00</u>	Original Contract Time <u>365 days</u> days or date
Previous Change Order No. <u>1</u> to No. <u>3</u> \$ <u>286,266.23</u>	Net change from previous Change Order <u>0 days</u>
Contract Price prior to this Change Order \$ <u>857,086.23</u>	Contract Time prior to this Change Order <u>365 days</u> days or date
Net Increase of this Change Order \$ <u>25,712.59</u>	Net Increase (decrease) of this Change Order <u>0 days</u>
Contract Price with all approved Change Orders \$ <u>882,798.82</u>	Contract Time with all approved Change Orders <u>365 days</u>

APPROVED:

APPROVED:

NPBCID
Matthew J. Boykin
President, Board of Supervisors

Contractor



Aquatic Vegetation Control, Inc.

Environmental Management

Riviera Beach, FL
Palm City, FL
Pembroke Pines, FL
Florida City, FL

February 1, 2024

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

RE: **Contract Extension and Increase request for Unit 11 PGA**

Dear Sam,

AVC would like to extend the Unit 11 PGA Contract for an additional year. We also respectfully request a 3% increase for the contract.

Labor costs are increasing 5 – 7% year over year since 2021 along with other costs such as herbicides and supplies. The Consumer Price Index increased 3.4% over the last 12 months according to the U.S. Bureau of Labor Statistics Economic News Release for January 11, 2024.

AVC sincerely values our long-term relationship with Northern Palm Beach County Improvement District and we look forward to working with you for an additional year.

Sincerely,

Sharon Gillenwalters
President

CHANGE ORDER

No. 5

PROJECT: Unit No. 11

DATE: 5/22/2024

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

CONTRACT FOR: Unit No. 11 – Aquatic Weed Control and Marsh Maintenance

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

Description: An increase of \$293,211.50 in level of service with addition of “Second 5-man crew” for 165 days applicable to the extension for FYE 9/30/2025. The contractor’s proposal for this additional service is attached.

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

Purpose: See description above

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ 570,820.00	Original Contract Time 365 days days or date
Previous Change Order No. 1 to No. 4 \$ 311,978.82	Net change from previous Change Order 0 days
Contract Price prior to this Change Order \$ 882,798.82	Contract Time prior to this Change Order 365 days days or date
Net Increase of this Change Order \$ 293,221.50	Net Increase (decrease) of this Change Order 0 days
Contract Price with all approved Change Orders \$ 1,176,020.32	Contract Time with all approved Change Orders 365 days

APPROVED:

APPROVED:

NPBCID
Matthew J. Boykin
President, Board of Supervisors

Contractor



Aquatic Vegetation Control, Inc.

1860 W 10th Street * Riviera Beach, FL 33404
(561) 845-5525 or (800) 327-8745 FAX (561) 845-5374
www.avcaquatic.com

PROPOSAL/AGREEMENT/CONTRACT

This agreement for environmental services is entered into contract between Aquatic Vegetation Control, Inc., hereinafter referred to as AVC, whose address is 1860 W 10th Street, Riviera Beach, FL 33404, and submitted to: NPBCID (CLIENT) whose address is listed below, on the latest date of execution of this Agreement by both parties.

Client Name: NPBCID

Client Address: 359 Hiatt Dr, Palm Beach Gardens, FL 33418

Client Phone: (561) 624-7830

Client Contact: Sam Payson

Client Email: sam@npbcid.org

Project Name: PGA National Unit 11 Additional Crew Estimate

Location: **PGA National Palm Beach Gardens Florida**

Scope of Services and Related Costs:

AVC does hereby agree to furnish all labor, equipment, herbicides, and materials, unless otherwise specified, for Aquatic Vegetation Control based service to be performed as **Daily Rate**

Description of Work: (Continued on Page 4)

This is an estimate for 1 unlicensed supervisor with an 5 man crew, dump truck, 4 wheeler, trailer and all the necessary equipment to perform the marsh cleaning maintenance.

AVC proposes to perform the work as specified for the sum of: \$ **1,777.10** per Event
Plus Applicable Sales Tax

Invoices will be submitted: **monthly.**

Invoices and Billing

Any fee disputed by NPBCID shall be brought to the attention of AVC, in writing, within fifteen (15) days of receipt of an invoice. If an invoice is not disputed within that time, the invoice shall be deemed acceptable and shall be paid within THIRTY (30) of receipt. Interest shall accrue on the invoice at a rate of 1.5% per month or the maximum rate allowed by law.

Terms and Conditions

All material is guaranteed to be as specified. All work will be completed in a skillful manner according to standard practices. Any modification from the above scope of work will be completed only upon a written work order signed by both parties, and will be at an extra charge over and above the cost specified in this agreement. This agreement is contingent upon strikes, accidents, or delays beyond our control. This agreement is subject to acceptance within 30 days and is void thereafter at the option of AVC. Each party shall acknowledge changes for any modifications, additions, and/or deletions to this Agreement.

This agreement shall be in effect for a period of one year. This agreement may be extended for an additional year or years on terms and conditions mutually agreeable to both parties. This agreement may be cancelled without penalty by either party with or without cause, in writing by certified mail or electronic mail. AVC reserves the right to include a CPI increase with proper written notice to CLIENT.

AVC planting work is guaranteed for plant health and professional installation, if applicable, under normal site and weather conditions. AVC cannot be held liable for plant mortality under abnormal site or weather conditions or acts of God. Plant sales and installation will be guaranteed for 0 days.

Liability

The parties to this agreement understand that AVC bears responsibility for their own willful or negligent actions that result in damages or injury to persons or property arising out of the performance of this Agreement and shall be limited to the amount of this Agreement.

All herbicides used in the program are approved by the Environmental Protection Agency (EPA). Safety and Data Sheets (SDS) are available upon request. AVC will assist CLIENT in obtaining a permit from the Department of Environmental Protection (DEP), if required. AVC will furnish proof of liability, Auto, Worker's compensation, and pollution liability upon request.

Accepted by:

Aquatic Vegetation Control, Inc.

Kevin Damaso (561) 262-2471

Project Manager

Authorized AVC Signatory **Sharon Gillenwalters, President**

Date

Accepted by CLIENT:

Company Name

Authorized Signature

Name and Title

Date

Contact Information

Please complete the following information upon acceptance of this Agreement.

Billing Information

Point of Contact:

Phone:

Email:

Address:

Send Invoices by Mail Email Other _____

Tax Exempt: YES (attached certificate) NO

Scope of Services Continued:

--



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: June 26, 2024

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

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

RE: Unit of Development No. 14 – Eastpointe
Consider Acceptance of Bill of Sale for Drainage Improvements
and Execution of Inspection Agreement
Permit No. PER-14-035

Background

On February 23, 2022, Northern approved Permit No. PER-14-035 for improvements associated with the redevelopment of the existing clubhouse. Permitted works included installation of a portion of the Underground Drainage System referenced in the Agreement dated June 27, 2019, and subsequent Amendments thereof between the Eastpointe Country Club, Inc., EPBG, LLC and NPBCID. This permitted work specifically included the installation of approximately 266 LF of 60-inch reinforced concrete (RCP) and three drainage structures with connection to an existing culvert and expanded lake system which was previously accepted by Northern in August 2022. The construction of this portion of the Underground Drainage System has been completed and certified by the engineer of record. Attached is a Bill of Sale to Northern from the Eastpointe Country Club, Inc. for the facilities.

The aforementioned tri-party agreement includes the requirement of execution and delivery of the Inspection Agreement referenced as “Exhibit G” by the Eastpointe Country Club, Inc. for the Underground Drainage System. Northern’s District Engineer has reviewed the related information and recommends acceptance of this Bill of Sale and execution of the Inspection Agreement upon receipt of the executed Inspection Agreement from the Eastpointe Country Club.

Fiscal Impact

The cost of maintaining these improvements will be included in the Unit 14 maintenance budget going forward.

Recommendation

The District Engineer and General Counsel recommend acceptance of the attached Bill of Sale upon receipt and execution of the Inspection Agreement.

Project Name: Eastpointe Country Club Clubhouse
Northern Palm Beach County Improvement District
Unit No. 14, Eastpointe
Bill of Sale

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

KNOW ALL MEN BY THESE PRESENTS, that Eastpointe Country Club, Inc., whose street address is 13535 Eastpointe Boulevard, Palm Beach Gardens, Florida 33418, 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 29 day of APRIL, 2024

Eastpointe Country Club, Inc.
(Name of First Party)

By: [Signature]
Print: Jean Cornet
Title: President

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 29 day of March, 2024 by Jean Cornet, as President, for Eastpointe Country Club.

(Notary Seal)



MOSELIE METINOR
Commission # HH 227443
Expires February 10, 2026

[Signature]
Notary Public State of Florida,
Moselie Metinor
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"
WORK AND MATERIALS TO BE TURNED OVER

Drainage to be turned over to Northern Palm Beach County Improvement District

Pipe

Quantity (1)	Material	Diameter	Unit	Unit Price	Extended Price
266	RCP	60"	LF	\$365.00	\$97,090.00

Structures

Quantity (1)	Material	Diameter	Unit	Unit Price	Extended Price
1	Precast Concrete	P-7	LS	\$19,380.00	\$19,380.00
1	Precast Concrete	P-8	LS	\$19,450.00	\$19,450.00
1	Precast Concrete	PR-9	LS	\$19,435.00	\$19,435.00

- 1.) Includes all material associated with installation.



Greg Fagan, PE

**INSPECTION AGREEMENT
BETWEEN
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
AND
EASTPOINTE COUNTRY CLUB, INC.
{Unit of Development No. 14}**

THIS INSPECTION AGREEMENT (the “Agreement”) shall be effective as of the _____ day of _____, 2024 (the “Effective Date”) and is being entered into by and between Eastpointe Country Club, Inc., a Florida not for profit corporation, whose mailing address is 13535 Eastpointe Boulevard, Palm Beach Gardens, FL 33418 (hereinafter referred to as “Country Club”), and Northern Palm Beach County Improvement District, an independent special district of the State of Florida, with offices at 359 Hiatt Drive, Palm Beach Gardens, Florida 33418 (hereinafter referred to as “Northern”).

WHEREAS, Northern is an independent special district of the State of Florida and wholly contained within its jurisdictional boundaries is its Unit of Development No. 14 (the “Unit”); and

WHEREAS, Northern has a real property interest in that area identified in attached Exhibit “A” (which is herein referred to as the “Improvement Site”) within which certain hereinafter described public infrastructure improvements (the “Improvements”) have been constructed or installed for the benefit of the Unit, all of which Improvements will be maintained by Northern in accordance with its standard level of maintenance and will require an annual inspection; and

WHEREAS, the Country Club shall be responsible for provision of the hereinafter specified Inspection Services for the Improvements located within the Improvement Site.

NOW, THEREFORE, in consideration of the mutual covenants, understandings and agreements contained herein, the Country Club and Northern agree as follows:

SECTION 1. RECITALS. The above recitals are deemed true and correct to the best of their knowledge and are incorporated into this Agreement and made a part hereof.

SECTION 2. PARTIES TO THE AGREEMENT. The parties to this Agreement are as follows:

(A) Northern which is an independent special district of the State of Florida created and operating pursuant to Chapter 2000-467, Laws of Florida, as amended, and applicable provisions of Chapter 298, Florida Statutes.

(B) The Country Club which is a Florida not-for-profit corporation.

SECTION 3. DESCRIPTION OF IMPROVEMENTS. The Improvements which are the subject of this Agreement are listed in attached Exhibit “B”.

SECTION 4. COUNTRY CLUB'S INSPECTION RESPONSIBILITIES. The Country Club hereby agrees as follows:

(A) The Country Club shall be solely responsible for all costs and liabilities that are associated with or arise out of the Country Club's provision of those Inspection Services described in attached Exhibit "C" (the "Inspection Services") for the Improvements.

(B) The Inspection Services shall be provided by the Country Club in a competent and professional manner using qualified and experienced employees or contractors.

SECTION 5. SCOPE OF RESPONSIBILITY. Northern and the Country Club agree that the Inspection Services herein assumed by the Country Club are not intended nor do they include the maintenance, repair or replacement of the Improvements.

SECTION 6. COMPLIANCE WITH GOVERNMENTAL REGULATIONS. The Inspection Services herein assumed by the Country Club for the Improvements shall be carried out in strict compliance with all required governmental entities' and agencies' permits, requirements, rules, acts, orders, regulations and restrictions, including, but not limited to, the following: (A) Northern Palm Beach County Improvement District, (B) South Florida Water Management District, (C) County of Palm Beach and (D) all other applicable building codes and/or ordinances.

SECTION 7. NORTHERN INGRESS AND EGRESS. The assumption by the Country Club of the provision of Inspection Services for the Improvements shall in no way interfere with Northern's right of ingress and egress to said Improvement or their maintenance, repair or replacement.

SECTION 8. REMEDIES UPON COUNTRY CLUB DEFAULT. Northern may elect any one of the following remedies if the Country Club should default in carrying out the terms and conditions of this Agreement, namely:

(A) In the event the Country Club should fail to comply or satisfy the requirements of Section 6 or Section 10 of this Agreement, such failure shall be deemed a **material** breach of the Agreement. Thereupon Northern may elect at its sole discretion and following verbal notice thereof to the Country Club to initiate its own Inspection program; provided, Northern shall be obligated to give written notice to the Country Club as soon thereafter as is reasonably possible, but in no event less than ten (10) business days after the assumption by Northern of the Inspection Services.

Upon Northern's assumption of the Inspection Services and annually thereafter, Northern shall issue to the Country Club a written invoice setting forth the estimated amount of money Northern reasonably calculates it will need to have on hand, in order to implement and carry out its annual Inspection Services. The Country Club shall be required to pay to Northern such invoiced sum of money within thirty (30) days of receipt of the Northern invoice.

The annual payment amounts shall be determined by Northern and based upon the amount of money that Northern reasonably anticipates it will have to expend annually for provision

of the Inspection Services.

At such time as Northern should assume the provision of the Inspection Services, the Country Club shall thereupon immediately discontinue the provision of Inspection Services as to same until such time as is otherwise agreed to by and between the parties hereto in writing.

(B) In the alternative, if Northern reasonably believes that the Country Club is or has failed to carry out any one or more of the Inspection Services as herein assumed by it or the Country Club fails to make proper payment to Northern as herein required, Northern may elect to take such legal or administrative action as Northern deems necessary in order to compel compliance; provided, however, before Northern may initiate any such action for the Country Club's failure to provide Inspection Services, Northern must first provide thirty (30) day advance written notice to the Country Club of the nature of the alleged default. The Country Club, following the date of receipt of said notice, shall then have thirty (30) calendar days to take appropriate and substantive remedial action to alleviate the alleged default.

SECTION 9. INDEMNIFICATION. The Country Club does hereby indemnify and hold Northern harmless of and from any and all loss or liability that Northern may sustain by reason of the Country Club's assumption of the Inspection Services, as may result from or arise out of the Country Club's misfeasance, malfeasance, non-feasance, negligence or failure to carry out its obligations under this Agreement, with said indemnification and hold harmless to include but not be limited to: (A) direct costs and damages, (B) indirect or consequential costs and damages (provided there is a proximate cause relationship) and (C) any and all injuries and/or damages sustained by persons or damage to property, including such reasonable attorney fees and costs (including appellate or mediation) that may be incurred by Northern that relate thereto. Provided, however, it is understood and agreed that this Section does not indemnify Northern for the Country Club's misfeasance, malfeasance, nonfeasance, negligence or failure to carry out the terms and conditions of this Agreement if same is caused by, or at the direction of Northern.

SECTION 10. INSURANCE. The Country Club shall be required, on or before the date of the execution of this Agreement and without any interruption or lapse thereafter, to provide to Northern, a Certificate of Insurance reflecting insurance coverage for the Country Club in such amounts and in accordance with the requirements set forth on attached Exhibit "D". Further said Certificate of Insurance shall on its face reflect the following:

(A) Northern as an additional insured to the extent set forth on attached Exhibit "D".

(B) Northern as the certificate holder of the Certificate of Insurance.

(C) That the insurance coverage represented by the Certificate of Insurance shall not be terminated or reduced unless thirty (30) days prior written notice of such termination or reduction (or ten (10) days if canceled for non-payment) is mailed by first class U.S. Mail to Northern.

SECTION 11. TERM OF THE AGREEMENT. Unless terminated as otherwise permitted in this Agreement, the Agreement shall continue for a period of ten (10) years from the Effective Date of this Agreement.

SECTION 12. MISCELLANEOUS PROVISIONS.

(A) **Notices.** All notices, requests, consents and other communications required or permitted under this Agreement shall be in writing (including telex, electronic mail or facsimile) and shall be (as elected by the person giving such notice) hand delivered by prepaid express overnight courier or messenger service, telecommunicated, or mailed (airmail if international) by registered or certified mail (postage prepaid), return receipt requested, to the following addresses:

AS TO NORTHERN:

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

AS TO COUNTRY CLUB:

EASTPOINTE COUNTRY CLUB INC.
13535 Eastpointe Boulevard
Palm Beach Gardens, FL 33418
Attention: President
Phone: _____
Email: _____

If either party changes its mailing address or designated recipient for notices, such change shall be communicated in writing to the other party within thirty (30) 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.

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

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

(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

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 have separately, knowingly and voluntarily given this waiver of right to trial by jury with the benefit of the availability of competent legal counsel.

(H) **Time of the Essence.** Time is of the essence with respect to this Agreement.

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

(J) **Right 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.

(K) **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.

(L) **Counterparts.** This Agreement 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.

(M) **Effective Date.** This Agreement shall be effective as of the last date that it is signed by all parties hereto.

[SIGNATURE PAGES ARE ATTACHED]

Executed by the **COUNTRY CLUB** this _____ day of _____, 2024

Signed, sealed and delivered
in the presence of the following
witnesses

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

(signature)

By: _____

(print name)

Print: _____

(signature)

Title: _____

(print name)

STATE OF FLORIDA

COUNTY OF PALM BEACH

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

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

Executed by **NORTHERN** this _____ day of _____, 2024.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST: _____
Assistant Secretary

By: _____

Print: _____

Title: _____

EXHIBIT “A”

LEGAL DESCRIPTION OF IMPROVEMENT SITE

The legal descriptions of the Improvement Site within which the Improvements are located is as follows:

Water Management Easements dedicated to Northern Palm Beach County Improvement District on the Plats of Eastpointe Country Club PUD Plat as recorded in Plat Book 134 Pages 9 through 13 and Eastpointe Country Club PUD Plat 16 as recorded in Plat Book 137 pages 123 through 126 all in the records of Palm Beach County Florida.

EXHIBIT “B”

LIST OF IMPROVEMENTS

The Improvements which are the subject of this Agreement are identified as follows:

1. Underground Drainage System consisting of:

- 150 LF-72 inch CAP as shown on the Eastpointe Redevelopment Area Lake Bank Asbuilts Signed and Sealed August 15, 2022 by Stephen L. Shirley, PLS.
- 2,112 LF-60 inch RCP and 11 (eleven) pre-cast concrete drainage structures referenced as P-1/P-2, P-3, P-4, P-5, P-6, P-7, P-10, P-12, P-14, P-17, P-19, P-21 on the Eastpointe Country Club Plat 16 Paving and Drainage Record Drawings Signed and Sealed May 15, 2024 by Stephen L. Shirley, PLS.
- 266 LF-60 inch RCP and 3 (three) pre-cast concrete drainage structures referenced as P-7, P-8 & P-9 on the Eastpointe Resort Clubhouse Paving and Drainage Record Drawings Signed and Sealed August 10, 2022 by Kevin M. Beck, PLS.

**EXHIBIT “C”
INSPECTION SERVICES**

The Inspection Services to be provided shall be as follows:

CULVERT/DRAINAGE PIPE

- 1) The culvert/drainage pipe shall be inspected at least once annually.
- 2) Inspect culvert/drainage pipe for structural deficiencies or damage that would prevent proper flow and conveyance.
- 3) Inspect culvert/drainage pipe to monitor sediment accumulation to prevent loss of storage volume and adverse impacts on flow and operation.
- 4) Inspect culvert/drainage pipe to monitor vegetation and litter/debris accumulation to prevent loss of storage volume and adverse impacts on flow and operation.
- 5) Inspections of culvert/drainage pipe can be done through a variety of methods, such as visual observations during normal operating conditions, TVing, mirroring or other appropriate method.
- 6) An Annual Inspection Report, signed by the entity providing the Inspections as to the above, shall be provided to Northern within five (5) business days of each Annual Inspection.
- 7) The Annual Inspections shall commence with the twelfth month following Northern’s acceptance of the Improvements and annually thereafter within such month.

EXHIBIT "D"
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
\$1,000,000 | Each Occurrence
Annual Aggregate |
| | Property Damage Limit:
\$1,000,000
\$1,000,000 | Each Occurrence
Annual Aggregate |
| (B) | or a Combined Single Limit of Bodily Injury and Property Damage:
\$1,000,000
\$1,000,000 | Each Occurrence
Annual Aggregate |
| (C) | The Commercial General Liability shall include Contractual Liability. | |

II. Comprehensive Automobile Liability:

- | | | |
|-----|---|--------------------------------|
| (A) | Bodily Injury Limit:
\$ 500,000
\$1,000,000 | Each Person
Each Occurrence |
| | Property Damage Limit:
\$ 500,000 | Each Person |
| (B) | or a Combined Single Limit of Bodily Injury and Property
Damage Liability:
\$1,000,000
\$1,000,000 | Each Person
Each Occurrence |

III. Workers Compensation

Statutory Limits

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

IV. 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.

V. 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).

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.



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: June 26, 2024

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

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

RE: Unit of Development No. 14 – Eastpointe
Consider Acceptance of Bill of Sale for Drainage Improvements and
Authorization to Backfill Canal
Permit No. PER-14-034

Background

On April 19, 2023, Northern issued Permit No. PER-14-035 for improvements associated with the Eastpointe Country Club Plat 16 residential development. The permitted works included installation of a large portion of the Underground Drainage System referenced in the Agreement dated June 27, 2019, and subsequent Amendments thereof between the Eastpointe Country Club, Inc., EPBG, LLC and NPBCID. This permitted work specifically included the installation of approximately 2112 LF of 60-inch reinforced concrete (RCP) and 11 drainage structures with connection to existing culverts at the north and south ends. The construction of the Underground Drainage System has been completed, certified by the engineer of record and is currently operational. Attached is a Bill of Sale to Northern from the EPBG, LLC for the facilities.

EPBG, LLC is also requesting authorization to backfill the existing non-operational open canal now that the Underground Drainage System is operational. Northern's District Engineer has reviewed the associated engineering documentation and recommends acceptance of this Bill of Sale and authorization to backfill the existing open canal upon completion of remaining wildlife relocation activities.

Fiscal Impact

The cost of maintaining these improvements will be included in the Unit 14 maintenance budget going forward.

Recommendation

The District Engineer recommends acceptance of the attached Bill of Sale and authorization to backfill the existing non-operational open canal upon completion of the remaining wildlife relocation activities being carried out therein.

Project Name: Eastpointe Country Club PUD Plat 16
Northern Palm Beach County Improvement District
Unit No.14, Eastpointe
Bill of Sale

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

KNOW ALL MEN BY THESE PRESENTS, that EPBG, LLC, whose street address is 8144 Okeechobee Blvd. Unit B West Palm Beach, FL 33401, Party of the First Part, for and in consideration of the sum of One (\$10.00) Dollars, 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 19th day of June, 2024.

EPBG, LLC
(Name of First Party)

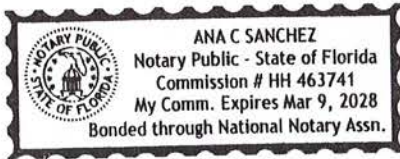
By: [Signature]
Print: Mike Smolak
Title: Authorized Signatory

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 19 day of June, 2024 by Michael Smolak, as Authorized Signatory for EPBG, LLC.

(Notary Seal)



[Signature]
Notary Public State of Florida
ANA C SANCHEZ
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"
WORK AND MATERIALS TO BE TURNED OVER

Drainage to be turned over to Northern Palm Beach County Improvement District

Pipe

Quantity (1)	Material	Diameter	Unit	Unit Price	Extended Price
2,112.00	RCP	60"	LF	\$ 430.00	\$ 908,160.00

Structures

Quantity (1)	Material	Structure	Unit	Unit Price	Extended Price
1	Precast Concrete	P-1 (One Structure Combined with P-2)	LS	\$ 43,050.00	\$ 43,050.00
1	Precast Concrete	P-2 (One Structure Combined with P-1)	LS	NA	NA
1	Precast Concrete	P-3	LS	\$ 18,905.00	\$ 18,905.00
1	Precast Concrete	P-4	LS	\$ 19,510.00	\$ 19,510.00
1	Precast Concrete	P-5	LS	\$ 21,715.00	\$ 21,715.00
1	Precast Concrete	P-7	LS	\$ 21,715.00	\$ 21,715.00
1	Precast Concrete	P-10	LS	\$ 17,710.00	\$ 17,710.00
1	Precast Concrete	P-12	LS	\$ 17,710.00	\$ 17,710.00
1	Precast Concrete	P-14	LS	\$ 17,710.00	\$ 17,710.00
1	Precast Concrete	P-17	LS	\$ 17,710.00	\$ 17,710.00
1	Precast Concrete	P-19	LS	\$ 21,715.00	\$ 21,715.00
1	Precast Concrete	P-21	LS	\$ 21,715.00	\$ 21,715.00

1.) Includes all material associated with installation



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: June 26, 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 Bill of Sale
Water Distribution and Sanitary Sewer Collection Improvements

Background

On February 22, 2023, Northern executed a contract with J.W. Cheatham, LLC to construct the extension of Venture Way within the Park Beach Park of Commerce. This contract included public improvements authorized by the Plan of Improvements and private utility improvements constructed on behalf of and to the benefit of the Palm Beach Park of Commerce Association, Inc. These utility improvements were funded by PB44 FL, LLC, a Florida limited liability company and have been completed.

This Bill of Sale transfers ownership of the utility improvements from Northern to the Palm Beach Park of Commerce Association, Inc., and concludes Northern's involvement with the private utility improvements constructed by J.W. Cheatham, LLC.

Fiscal Impact

These utility improvements were paid for by Northern utilizing funds contributed by PB44 FL, LLC, a Florida limited liability company pursuant to their Funding Agreement No. 3, dated December 14, 2022. There are no fiscal impacts associated with this Bill of Sale.

Recommendation

Northern's Staff, District Engineer and General Counsel recommend the approval of the Bill of Sale to the Palm Beach Park of Commerce Association, Inc.

NAME OF PROJECT:

Northern Palm Beach County Improvement District
Unit of Development No. 16

BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS, that Northern Palm Beach County Improvement District, an independent special district of the State of Florida, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, Party of the First Part, has granted, bargained, conveyed, transferred and delivered, and by these presents does grant, bargain, convey, transfer and deliver unto Palm Beach Park of Commerce Association, Inc., a Florida not for profit corporation, located at 15132 Park of Commerce Blvd., Suite 101, Jupiter, Florida 33478, the said Party of the Second Part, its successors and assigns, the following goods and chattels in their current “As-Is” condition, without warranties of any nature whatsoever by the Party of the First Part except as for those granted to the Party of the First Part by others as to said goods and chattels, all as located in the County of Palm Beach, Florida, to wit:

(See attached Exhibit “A”)

TO HAVE AND TO HOLD the same unto the said Party of the Second Part, its 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 goods and chattels described in attached Exhibit “A”; that the same are free from all encumbrances; that Party of the First Part has good right to convey the same as aforesaid; and, that Party of the First Part will warrant and defend the conveyance 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; and

Said Party of the First Part does further hereby assign to the Party of the Second Part any and all warranties and guarantees that it has received as to said goods and chattels to the extent that such warranties and guarantees may be assigned without recourse to the Party of the First Part.

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

[DISTRICT SEAL]

**NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT**

Attest: _____
Susan P. Scheff, Assistant Secretary

By: _____
Print: Matthew J. Boykin
Title: President

STATE OF FLORIDA
COUNTY OF PALM BEACH

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

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification

Type of Identification Produced _____.

EXHIBIT "A"
(Good and Chattels)

PRJ 633- Unit 16 PBPOC Venture Way Extension Project for NPBCID

Water Main

12" PVC Water Main	743	LF
12" DIP Water Main	20	LF
6" PVC Water Main	30	LF
12" Gate Valve	6	EA
6" Gate Valve	2	EA
Fire Hydrant Assembly	3	EA
1" Water Service	1	EA

Sewer Main

Sewer Manholes	4	EA
8" PVC Sewer Main	380	LF

All as shown on the PRJ 633- Unit 16 PBPOC Venture Way Extension Project for NPBCID Project Plans, Sheet C3.00 prepared by Kimley Horn and Associates, Inc. and constructed within the Venture Way and Park of Commerce Boulevard rights of way as platted in Plat Book 134, Page 35 and Plat Book 56, Page 172, resp. all in the records of Palm Beach County, Florida.

**UNIT OF DEVELOPMENT NO. 43
REGULAR AGENDA
DISBURSEMENT NO. 216B
JUNE 26, 2024**

	<u>EIPC</u>	<u>TOTALS</u>
ENGINEERING:		
WGI, Inc. (Wantman Group)		
(Boardwalk Repairs PO#23-48)	<u>6,713.25</u>	6,713.25
	<u>6,713.25</u>	<u>6,713.25</u>



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

EXECUTIVE SUMMARY

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

DATE: June 26, 2024

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

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

RE: Unit of Development No. 53 – Arden
Consider Acceptance of Flowage Easement

Background

The Unit 53 Plan of Improvements (POI) includes the construction of a linear park along the western and northern boundaries of the Unit as part of the developed community. The linear park will include landscaped and irrigated berms along with a meandering trail and shade structures that will be owned and maintained by Northern. Stormwater runoff from the linear park tracts discharges into and through privately-owned open space tracts, drainage easements and associated drainage facilities with ultimate discharge into Northern-owned drainage facilities and lakes.

The Flowage Easement provides Northern with right to free and uninterrupted flow of surface and stormwater from the linear park tracts into, upon and across the privately-owned open space tracts, drainage easements and associated drainage facilities located therein.

Fiscal Impact

There are no fiscal impacts relating to the acceptance of the Flowage Easement.

Recommendation

The District Engineer recommends acceptance of the attached Flowage Easement.

This Instrument Prepared by
and to be Returned to:

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

FLOWAGE EASEMENT

This Flowage Easement, (hereinafter referred to as the "Flowage Easement") is made this _____ day of _____, 2024, and is granted by the Arden Homeowners Association, Inc., whose street address is 2835 Arden Park Drive, Wellington, Florida 33470 and AG EHC II (LEN) Multi State 2, LLC, a Delaware limited liability company whose address is 8585 Hartford Drive, Suite 118, Scottsdale, AZ 85255, and Lennar Homes, LLC, whose address is 3931 RCA Blvd., Suite 3105, Palm Beach Gardens, Florida 33410 (individually or together they are hereinafter referred to as the "Grantor") to Northern Palm Beach County Improvement District, an independent special district of the State of Florida, (hereinafter referred to as the "Grantee"), of 359 Hiatt Drive, Palm Beach Gardens, Florida 33418.

WITNESSETH:

WHEREAS, the Grantor is the owner of one or more open space tracts and drainage easements located within the parcels of real property described in attached Exhibit "A" (the Grantor's open space tracts, drainage easements and associated drainage facilities located therein are hereinafter referred to as the "Accepting Drainage Sites"); and

WHEREAS, the Grantee is the owner of the tracts of land described in attached Exhibit "B" (hereinafter referred to as the "Discharging Property") which require surface and storm water outfall connections to and through the Accepting Drainage Sites; and

WHEREAS, the Grantor is willing to allow the Grantee's Discharging Property to discharge surface and storm water within and through the Accepting Drainage Sites.

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

1. **FLOWAGE EASEMENT.** The Grantor hereby grants to the Grantee a perpetual but nonexclusive Flowage Easement into, upon, over, through and across the Accepting Drainage Sites authorizing the free and uninterrupted flow of surface and storm water from the Grantee's Discharging Property into, upon, over, through and across the Accepting Drainage Sites.

In furtherance thereof, the Grantor hereby agrees: (a) that it will not modify the Accepting Drainage Sites in a manner that would adversely affect the free and uninterrupted flow

of water from the Grantee's Discharging Property into, upon, over, through and across the Accepting Drainage Sites, unless such modification is approved in writing and recordable form by the Grantee prior to such modification being implemented, (b) that the Grantee shall have the right to remove debris from the Accepting Drainage Sites, plus ingress and egress thereto, to the extent reasonably necessary in order to allow for the continued free and uninterrupted flow of water from the Discharging Property into, upon, over, through and across the Accepting Drainage Sites and (c) that it has not and will not authorize or grant any other individual or entity the right or authorization to modify the Accepting Drainage Sites in a manner prohibited in this Flowage Easement.

2. **LIMITATION.** The Flowage Easement is limited to the free and uninterrupted flow of surface water from the Grantee's Discharging Property into, upon, over, through and across the Accepting Drainage Sites and does not permit or authorize the Grantee to construct any improvements in, over, under or upon the Accepting Drainage Sites.

3. **MAINTENANCE.** The Grantee may, but is not obligated to carry out such reasonable maintenance of the Accepting Drainage Sites as it deems necessary and appropriate in order to maintain the free and uninterrupted flow of water from the Discharging Property into, upon, over, through and across the Accepting Drainage Sites.

4. **ASSIGNMENT.** The Grantee agrees that it shall not sell, assign or transfer any of its rights in or under this Flowage Easement without the prior written consent of Grantor and any attempt to do so without such written consent shall be null and void. However, this prohibition shall not apply to an assignment or transfer of any of its rights in or under this Flowage Easement as to a Discharging Property parcel to another governmental entity if said governmental entity assumes the limitations and obligations of the Grantee set forth herein.

5. **RELEASE OF FLOWAGE EASEMENT.** A material provision to the Grantor's grant of this Flowage Easement is the agreement by and between the Grantor and Grantee that unless the Grantee has assigned the Flowage Easement as herein authorized for a Discharging Property parcel, if the Grantee should subsequently determine that it no longer requires use of all or any portion of an Accepting Drainage Site, or rights or authorizations granted hereunder, an Accepting Drainage Site, or portion thereof that is no longer needed, shall upon Grantor's written request be terminated and released: (a) without the requirement for payment of any consideration for said release and (b) finalized pursuant to a full or partial written release of the Accepting Drainage Site, or portion thereof, as the case may be, from the Grantee which shall be recorded in the Official Records of Palm Beach County, Florida.

6. **SUCCESSORS AND ASSIGNS.** Where the context of this Flowage Easement allows or permits, the terms "Grantor" and "Grantee" shall also include said party's licensees, agents, successors and assigns.

7. **PARTIES BOUND BY AGREEMENT.** This Flowage Easement, including all easements, authorizations, warranties and conditions granted or agreed to herein, shall be binding upon and shall inure to the benefit of the Grantor and Grantee, together with their respective licensees, agents, successors and assigns.

8. **MODIFICATIONS.** Any modification of this Flowage Easement shall be binding only if evidenced in a written instrument signed by each party or an authorized representative of each party in such format that is recorded in the Official Records of Palm Beach County, Florida.

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

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

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

12. **RECORDING.** This Flowage Easement shall be recorded in the Public Records of Palm Beach County, Florida.

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

[SEE ATTACHED SIGNATURE PAGES]

EXECUTED by the Arden Homeowner's Association, Inc., this 6th day of May, 2024.

Signed, sealed and delivered in our presence:

[Signature]
Witness Name: Melissa Marie Kintzel

By: [Signature]
Print: T.R. Beer
Title: President

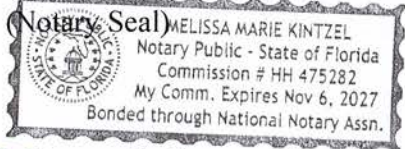
Address:
3931 RCA Blvd, Suite 3105
Palm Beach Gardens, FL. 33410

[Signature]
Witness Name: Wendy Cabral

Address:
3931 RCA Blvd, ste 3105
Palm Beach Gardens, FL 33410

STATE OF Florida
COUNTY OF Palm Beach

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 6th day of May, 2024, by T.R. Beer, as President, for Arden's Homeowner's Association, Inc.



[Signature]
Notary Public State of Florida
Melissa Marie Kintzel
Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

Executed by AG EHC II (LEN) Multi State 2, LLC, a Delaware limited liability company this 26 day of April, 2024.

Signed, sealed and delivered in our presence:

AG EHC II (LEN) Multi State 2, LLC

Jeanette Lakavage
Witness Name: Jeanette Lakavage

By: Steven S. Benson
Print: Steven S. Benson

Address:
8585 E HARTFORD DR., STE 118
SCOTTSDALE, AZ 85255

Title: Manager of Essential Housing Asset Management, LLC, an Arizona limited liability company, the Authorized Agent of AG EHC II (LEN) Multi State 2, LLC

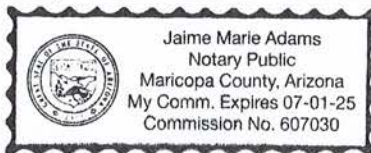
Wendy Stoeckel
Witness Name: Wendy Stoeckel

Address:
8585 E HARTFORD DR., STE 118
SCOTTSDALE, AZ 85255

STATE OF ARIZONA
COUNTY OF MARICOPA

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 26 day of April, 2024, by Steven S. Benson, Manager of Essential Housing Asset Management, LLC, the Authorized Agent, for AG EHC II (LEN) Multi State 2, LLC.

(Notary Seal)



Jaime Marie Adams
Notary Public State of Arizona
Jaime Marie Adams
Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

EXECUTED by Lennar Homes, LLC, a Florida limited liability company, this 6th day of May, 2024.

Signed, sealed and delivered in our presence:

[Signature]
Witness Name: Luis Carceno

By: [Signature]
Print: Gregory J. Pettibon
Title: Authorized Agent - VP

Address:
3931 RCA Blvd, suite 3105
Palm Beach Gardens, FL 33410

[Signature]
Witness Name: Melissa Berry

Address:
3931 RCA Blvd. Ste 3105
Palm Beach Gardens, FL 33410

STATE OF FLORIDA
COUNTY OF PALM BEACH

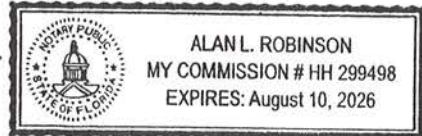
The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 6th day of May, 2024, by Gregory Pettibon, as Authorized Agent, for Lennar Homes LLC

(Notary Seal)

[Signature]
Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced n/a



EXECUTED by Grantee this _____ day of _____, 2024.

(DISTRICT SEAL)

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

By: _____

Assistant Secretary

Print: _____

Title: _____

STATE OF FLORIDA
COUNTY OF PALM BEACH

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

(Notary Seal)

Notary Public State of _____

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

Exhibit “A”

Accepting Drainage Sites

Open Space Tracts and Drainage Easements as shown on the Plat of Arden P.U.D. Pod A West and Pod B West as recorded in Plat Book 122 Pages 136 through 148.

Open Space Tracts and Drainage Easements as shown on the Plat of Arden P.U.D. Pod C South as recorded in Plat Book 128 Pages 48 through 55.

Open Space Tracts and Drainage Easements as shown on the Plat of Arden P.U.D. Pod K as recorded in Plat Book 129 Pages 76 through 185.

Open Space Tracts and Drainage Easements as shown on the Plat of Arden P.U.D. Pod C North as recorded in Plat Book 129 Pages 186 through 195.

Open Space Tracts and Drainage Easements as shown on the Plat of Arden P.U.D. Pod H South as recorded in Plat Book 132 Pages 83 through 91.

Open Space Tracts and Drainage Easements including those within Lot 152, as shown on the Plat of Arden P.U.D. Pod H North as recorded in Plat Book 133 Pages 47 through 53.

Open Space Tracts and Drainage Easements as shown on the Plat of Arden P.U.D. Pod I North as recorded in Plat Book 133 Pages 54 through 58.

Open Space Tracts and Drainage Easements as shown on the Plat of Arden P.U.D. Pod D Southwest as recorded in Plat Book 137 Pages 46 through 51.

Open Space Tracts and Drainage Easements as shown on the Plat of Arden P.U.D. Pod D Northwest as recorded in Plat Book 137 Pages 52 through 57.

Open Space Tracts and Drainage Easements as shown on the Plat of Arden P.U.D. Pod D Northeast as recorded in Plat Book 137 Pages 58 through 63.

Exhibit "B"
Discharging Property

Tracts B-1, B-2 and B-3 as shown on the Plat of Arden P.U.D. Pod A West and Pod B West as recorded in Plat Book 122 Pages 136 through 148.

Tract B as shown on the Plat of Arden P.U.D. Pod C South as recorded in Plat Book 128 Pages 48 through 55.

Tract B-1 as shown on the Plat of Arden P.U.D. Pod K as recorded in Plat Book 129 Pages 76 through 85.

Tract B as shown on the Plat of Arden P.U.D. Pod C North as recorded in Plat Book 129 Pages 186 through 195.

Tract B as shown on the Plat of Arden P.U.D. Pod H South as recorded in Plat Book 132 Pages 83 through 91.

Tract B as shown on the Plat of Arden P.U.D. Pod H North as recorded in Plat Book 133 Pages 47 through 53.

Tract B-2 as shown on the Plat of Arden P.U.D. Pod I North as recorded in Plat Book 133 Pages 54 through 58.

Tract B as shown on the Plat of Arden P.U.D. Pod D Southwest as recorded in Plat Book 137 Pages 46 through 51.

Tract B as shown on the Plat of Arden P.U.D. Pod D Northwest as recorded in Plat Book 137 Pages 52 through 57.

Tract B as shown on the Plat of Arden P.U.D. Pod D Northeast as recorded in Plat Book 137 Pages 58 through 63.



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: June 26, 2024

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

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

RE: Unit of Development No. 53 – Arden
Consider Partial Release of Blanket Water Management Easement

Background

The entire Arden site was initially encumbered with a Blanket Water Management Easement to allow Northern's access to the site and construction of Water Management Plan improvements. This easement was recorded on August 18, 2015 in Official Record Book 27746, Page 0699 of the Public Records of Palm Beach County, Florida. Northern no longer requires an easement over the property described as follows:

Arden P.U.D. Pod D Southwest, according to the plat thereof, as recorded in Plat Book 137, Page 46, Public Records of Palm Beach County, Florida.

Fiscal Impact

There are no fiscal impacts associated with this matter.

Recommendation

Northern's District Engineer and General Counsel recommend the Board of Supervisors approve the attached Partial Release of the Blanket Water Management Easement.

Prepared by and Return to:

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

PARTIAL RELEASE OF EASEMENT

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

W I T N E S S E T H:

WHEREAS, a tract of real property is subject to an easement granted to Northern Palm Beach County Improvement District, which easement was recorded in Official Record Book 27746, Page 0699 of the Public Records of Palm Beach County, Florida and hereinafter referred to as the “Easement”; and

WHEREAS, the Easement encumbers that certain hereinafter described parcel of real property over which the Easement is no longer required.

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

Arden P.U.D. Pod D Southwest, according to the plat thereof, as recorded in Plat Book 137, Page 46, of the Public Records of Palm Beach County, Florida

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

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

[SIGNATURE PAGE IS ON THE NEXT PAGE]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

WITNESSES:

Print Name: _____

Address:

By: _____

Print Name: _____

Title: _____

Print Names: _____

Address:

ATTEST:

By: _____
Assistant Secretary

[DISTRICT SEAL]

STATE OF FLORIDA

COUNTY OF PALM BEACH

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

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.



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: June 26, 2024

FROM: Katie Roundtree, Director of Finance & Administration

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

RE: Presentation of Fiscal Year 2024/2025 Annual Budget and Consideration of TRIM Resolution (2024-02)

Background

The Proposed Budget for Fiscal Year 2024/2025 was presented at the May 24, 2023 Board meeting. Staff has received and reviewed the 2024 tax roll from the Property Appraiser's Office. Changes in taxable acreage were very minor in most areas within the District. The rates presented at the May meeting have been modified to reflect the changes in the tax roll.

Attached are the Assessment Rates for TRIM (Truth in Millage) and the related Resolution. The Resolution allows for changes to the budget after its adoption. Any changes to the rates will then be brought back to the Board. The Assessment Rates will be considered again prior to final adoption.

Recommendation

Northern Staff recommends the Board approve the Proposed Budget for Fiscal Year 2024/2025 and Resolution 2024-02 for preparation of the Assessment Rates for TRIM.

Unit(s)	Description	Code	24/25 Tax Per Assessable Unit PROPOSED			23/24 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
			Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
1	ALL NON EXEMPT PARCELS	JA	-	70.79	70.79	-	64.68	64.68	-	6.11	6.11	9%	929.0000	Nearest Whole Acre
2	ALL NON EXEMPT PARCELS	JB	-	46.95	46.95	-	42.94	42.94	-	4.01	4.01	9%	3,235.0000	Nearest Whole Acre
2 and 28	ALL NON EXEMPT PARCELS	KP	-	46.95	46.95	-	42.94	42.94	-	4.01	4.01	9%	252.0000	Nearest Whole Acre
2 and 2A	ALL NON EXEMPT PARCELS	IR	61.82	78.44	140.26	62.36	69.77	132.13	(0.54)	8.67	8.13	6%	3,012.0000	Nearest Whole Acre
2 and 2A	MFR	IH	61.82	78.44	140.26	62.36	69.77	132.13	(0.54)	8.67	8.13	6%	132.0000	Nearest Whole Acre
2 and 2A	SFE	II	61.82	78.44	140.26	62.36	69.77	132.13	(0.54)	8.67	8.13	6%	33.0000	Nearest Whole Acre
2 and 2A	SFC	IJ	61.82	78.44	140.26	62.36	69.77	132.13	(0.54)	8.67	8.13	6%	798.0000	Nearest Whole Acre
2, 2A and 2C	Undifferentiated Blended Rate	93A	61.82	78.44	140.26	62.36	69.77	132.13	(0.54)	8.67	8.13	6%	29.0000	Nearest Whole Acre
2, 2A and 2C	Undifferentiated Blended Rate	93B	20,219.18	1,681.68	21,900.86	20,081.33	1,467.85	21,549.18	137.85	213.83	351.68	2%	29.4868	Actual Acreage
2, 2A and 2C	Community Only - Biotech A	111A	61.82	78.44	140.26	62.36	69.77	132.13	(0.54)	8.67	8.13	6%	70.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech A	111B	10,735.13	892.90	11,628.03	10,790.49	788.69	11,579.18	(55.36)	104.21	48.85	0%	69.8669	Actual Acreage
2, 2A and 2C	Community Only - Biotech B	112A	61.82	78.44	140.26	62.36	69.77	132.13	(0.54)	8.67	8.13	6%	7.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech B	112B	13,658.13	1,136.02	14,794.15	13,728.57	1,003.44	14,732.01	(70.44)	132.58	62.14	0%	6.5695	Actual Acreage
2, 2A and 2C	Community Only - Office	113A	61.82	78.44	140.26	62.36	69.77	132.13	(0.54)	8.67	8.13	6%	26.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Office	113B	15,791.77	1,313.49	17,105.26	15,873.21	1,160.19	17,033.40	(81.44)	153.30	71.86	0%	26.4179	Actual Acreage
2, 2A and 2C	Community Only - Hotel	114A	61.82	78.44	140.26	62.36	69.77	132.13	(0.54)	8.67	8.13	6%	-	Nearest Whole Acre
2, 2A and 2C	Community Only - Hotel	114B	39,928.40	3,321.07	43,249.47	40,134.31	2,933.46	43,067.77	(205.91)	387.61	181.70	0%	-	Actual Acreage
2, 2A and 2C	Community Only - Commercial/Retail	115A	61.82	78.44	140.26	62.36	69.77	132.13	(0.54)	8.67	8.13	6%	43.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Commercial/Retail	115B	11,343.85	943.53	12,287.38	11,402.35	833.41	12,235.76	(58.50)	110.12	51.62	0%	39.3471	Actual Acreage
2, 2A and 2C	Community Only - Apartment	116A	61.82	78.44	140.26	62.36	69.77	132.13	(0.54)	8.67	8.13	6%	13.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Apartment	116B	11,128.03	1,133.82	12,261.85	11,185.41	1,001.49	12,186.90	(57.38)	132.33	74.95	1%	12.7578	Actual Acreage
2, 2A and 2C	Community Only - Utility	119A	61.82	78.44	140.26	62.36	69.77	132.13	(0.54)	8.67	8.13	6%	5.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Utility	119B	3,658.45	304.29	3,962.74	3,677.32	268.78	3,946.10	(18.87)	35.51	16.64	0%	4.9994	Actual Acreage
2, 2A and 2C	Parcel C -Townhome – Residential	120A	432.99	109.31	542.30	435.45	97.04	532.49	(2.46)	12.27	9.81	2%	143.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C -Townhome – Residential	120B	18,792.28	1,563.06	20,355.34	18,889.20	1,380.63	20,269.83	(96.92)	182.43	85.51	0%	6.1103	Actual Acreage
2, 2A and 2C	Parcel C -Single Family – Residential	121A	1,244.00	176.77	1,420.77	1,250.63	156.62	1,407.25	(6.63)	20.15	13.52	1%	217.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C -Single Family – Residential	121B	9,403.42	782.13	10,185.55	9,451.91	690.85	10,142.76	(48.49)	91.28	42.79	0%	29.5319	Actual Acreage
2, 2A and 2C	Parcel D -Single Family – Residential	122A	1,137.16	167.88	1,305.04	1,143.24	148.77	1,292.01	(6.08)	19.11	13.03	1%	117.0000	Nearest Whole Acre
2, 2A and 2C	Parcel D -Single Family – Residential	122B	9,403.42	782.13	10,185.55	9,451.91	690.85	10,142.76	(48.49)	91.28	42.79	0%	16.1543	Actual Acreage
2, 2A and 2C	Parcel E -Single Family – Residential	123A	1,136.24	167.81	1,304.05	1,142.32	148.71	1,291.03	(6.08)	19.10	13.02	1%	199.0000	Nearest Whole Acre
2, 2A and 2C	Parcel E -Single Family – Residential	123B	9,403.42	782.13	10,185.55	9,451.91	690.85	10,142.76	(48.49)	91.28	42.79	0%	28.6451	Actual Acreage
2, 2A and 2C	Parcel F -Townhome – Residential	124A	739.19	140.27	879.46	743.23	124.38	867.61	(4.04)	15.89	11.85	1%	255.0000	Nearest Whole Acre
2, 2A and 2C	Parcel F -Townhome – Residential	124B	18,792.28	1,563.06	20,355.34	18,889.20	1,380.63	20,269.83	(96.92)	182.43	85.51	0%	10.3260	Actual Acreage
2, 2A and 2C	Parcel G -Single Family – Residential	125A	1,283.91	180.09	1,464.00	1,290.75	159.55	1,450.30	(6.84)	20.54	13.70	1%	458.0000	Nearest Whole Acre
2, 2A and 2C	Parcel G -Single Family – Residential	125B	9,403.42	782.13	10,185.55	9,451.91	690.85	10,142.76	(48.49)	91.28	42.79	0%	76.6618	Actual Acreage
3	ALL NON EXEMPT PARCELS	JC	-	167.05	167.05	-	141.17	141.17	-	25.88	25.88	18%	1,863.0000	Nearest Whole Acre
3 and 3A	PAR A	L7	495.33	555.74	1,051.07	506.91	490.76	997.67	(11.58)	64.98	53.40	5%	74.0000	Nearest Whole Acre
3 and 3A	PAR B	K2	468.80	534.93	1,003.73	479.76	472.03	951.79	(10.96)	62.90	51.94	5%	86.0000	Nearest Whole Acre
3 and 3A	PAR C	L2	445.69	516.80	962.49	456.12	455.73	911.85	(10.43)	61.07	50.64	6%	88.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 1	L3	498.62	558.33	1,056.95	510.28	493.08	1,003.36	(11.66)	65.25	53.59	5%	71.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 2	LY	446.57	517.48	964.05	457.01	456.35	913.36	(10.44)	61.13	50.69	6%	15.0000	Nearest Whole Acre
3 and 3A	PAR E	LZ	483.53	546.49	1,030.02	494.84	482.43	977.27	(11.31)	64.06	52.75	5%	114.0000	Nearest Whole Acre
3 and 3A	PAR F	O1	177.91	306.66	484.57	182.07	266.74	448.81	(4.16)	39.92	35.76	8%	136.0000	Nearest Whole Acre
3 and 3A	PAR G	L8	536.04	587.69	1,123.73	548.58	519.49	1,068.07	(12.54)	68.20	55.66	5%	40.0000	Nearest Whole Acre
3 and 3A	PAR H	K1	557.63	604.64	1,162.27	570.67	534.73	1,105.40	(13.04)	69.91	56.87	5%	54.0000	Nearest Whole Acre
3 and 3A	PAR J	LX	314.68	413.98	728.66	322.03	363.26	685.29	(7.35)	50.72	43.37	6%	132.0000	Nearest Whole Acre
3 and 3A	APTS & COMMERCIAL	L1	3,499.25	2,913.00	6,412.25	3,581.09	2,610.85	6,191.94	(81.84)	302.15	220.31	4%	24.0000	Nearest Whole Acre
4	ALL NON EXEMPT PARCELS	JD	-	70.71	70.71	-	71.39	71.39	-	(0.68)	(0.68)	-1%	8,559.0000	Nearest Whole Acre
5	ALL NON EXEMPT PARCELS	JE	-	66.15	66.15	-	74.62	74.62	-	(8.47)	(8.47)	-11%	1,642.0000	Nearest Whole Acre
5 and 5E	ALL NON EXEMPT PARCELS	LM	-	66.15	66.15	-	74.62	74.62	-	(8.47)	(8.47)	-11%	1,348.0000	Nearest Whole Acre
5 and 5A	GOLF COURSE	J1	-	619.08	619.08	-	528.35	528.35	-	90.73	90.73	17%	128.0000	Nearest Whole Acre
5 and 5A	INDUSTRIAL	JF	-	3,621.57	3,621.57	-	2,992.15	2,992.15	-	629.42	629.42	21%	196.0000	Nearest Whole Acre
5 and 5A	Emerald Dunes Condos	48	-	278.06	278.06	-	248.51	248.51	-	29.55	29.55	12%	302.0000	Nearest Whole Acre
5 and 5A	Business Park Vista Center	49	-	562.86	562.86	-	482.22	482.22	-	80.64	80.64	17%	136.0000	Nearest Whole Acre
5 and 5A	Ventura Greens at Emerald Dunes	64	-	574.07	574.07	-	491.41	491.41	-	82.66	82.66	17%	70.0000	Nearest Whole Acre

Unit(s)	Description	Code	24/25 Tax Per Assessable Unit PROPOSED			23/24 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
			Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
5 and 5A	Links at Emerald Dunes	65	-	354.43	354.43	-	311.18	311.18	-	43.25	43.25	14%	185.0000	Nearest Whole Acre
5 and 5A	Villas at Emerald Dunes	66	-	317.35	317.35	-	280.75	280.75	-	36.60	36.60	13%	184.0000	Nearest Whole Acre
5 and 5A	Vista Center Condos	76	-	1,251.29	1,251.29	-	1,047.13	1,047.13	-	204.16	204.16	19%	12.0000	Per Parcel
5 and 5B	RESIDENTIAL	KV	326.23	229.94	556.17	335.11	201.54	536.65	(8.88)	28.40	19.52	4%	1,082.0000	Nearest Whole Acre
5 and 5B	COMMERCIAL	02	2,372.17	1,257.14	3,629.31	2,436.72	997.48	3,434.20	(64.55)	259.66	195.11	6%	7.0000	Nearest Whole Acre
5 and 5B	Mezzano Condo	06	92.25	112.47	204.72	94.76	110.51	205.27	(2.51)	1.96	(0.55)	0%	240.0000	Nearest Whole Acre
5 and 5C	RESIDENTIAL	L5	-	116.62	116.62	-	113.22	113.22	-	3.40	3.40	3%	1,367.0000	Nearest Whole Acre
5 and 5D	COMMERCIAL/AC	IZ	-	214.57	214.57	-	174.20	174.20	-	40.37	40.37	23%	32.0000	Nearest Whole Acre
5 and 5D	San Michele condo	67	-	76.54	76.54	-	81.59	81.59	-	(5.05)	(5.05)	-6%	300.0000	Nearest Whole Acre
5 and 5D	RESIDENTIAL	LJ	-	288.95	288.95	-	224.10	224.10	-	64.85	64.85	29%	881.0000	Nearest Whole Acre
7	ALL NON EXEMPT PARCELS	JH	-	49.42	49.42	-	46.85	46.85	-	2.57	2.57	5%	2,797.0000	Nearest Whole Acre
9	ALL NON EXEMPT PARCELS	JI	-	85.12	85.12	-	78.40	78.40	-	6.72	6.72	9%	333.0000	Nearest Whole Acre
9 and 28	ALL NON EXEMPT PARCELS	KO	-	85.12	85.12	-	78.40	78.40	-	6.72	6.72	9%	90.0000	Nearest Whole Acre
9, 9A and 9B	RESIDENTIAL/AC	LC	2,436.50	1,595.45	4,031.95	2,511.89	1,335.54	3,847.43	(75.39)	259.91	184.52	5%	943.4400	NAV Factor
9, 9A and 9B	GOLF COURSE/AC	LD	743.11	502.74	1,245.85	761.47	431.95	1,193.42	(18.36)	70.79	52.43	4%	169.3400	NAV Factor
9, 9A and 9B	COMMERCIAL/AC	LF	7,707.41	5,142.83	12,850.24	7,975.97	4,249.60	12,225.57	(268.56)	893.23	624.67	5%	217.9400	NAV Factor
11	ALL NON EXEMPT PARCELS	JK	-	645.48	645.48	-	556.73	556.73	-	88.75	88.75	16%	3,976.0000	Nearest Whole Acre
11 and 11A	ALL NON EXEMPT PARCELS	JL	-	645.48	645.48	-	556.73	556.73	-	88.75	88.75	16%	1,747.0000	Nearest Whole Acre
12	ALL NON EXEMPT PARCELS	JM	-	42.55	42.55	-	39.30	39.30	-	3.25	3.25	8%	738.0000	Nearest Whole Acre
12 and 31	GOLF COURSE - 12/28/31	J7	-	499.04	499.04	-	364.46	364.46	-	134.58	134.58	37%	78.0000	Nearest Whole Acre
12 and 31	RESIDENTIAL - 12/28/31	KH	-	739.96	739.96	-	536.06	536.06	-	203.90	203.90	38%	1,057.0000	Nearest Whole Acre
12 and 12A	ALL NON EXEMPT PARCELS	JZ	-	271.34	271.34	-	253.76	253.76	-	17.58	17.58	7%	127.0000	Nearest Whole Acre
14	A	JN	-	954.83	954.83	-	893.88	893.88	-	60.95	60.95	7%	416.0000	Nearest Whole Acre
14	C (MARSH POINTE)	JO	-	528.62	528.62	-	494.88	494.88	-	33.74	33.74	7%	28.0000	Nearest Whole Acre
14	B	KS	-	954.83	954.83	-	893.88	893.88	-	60.95	60.95	7%	700.0000	Nearest Whole Acre
15	ALL NON EXEMPT PARCELS	JP	-	242.11	242.11	-	231.33	231.33	-	10.78	10.78	5%	4,307.0000	Nearest Whole Acre
16	ALL NON EXEMPT PARCELS	JY	301.58	1,798.88	2,100.46	588.52	1,505.85	2,094.37	(286.94)	293.03	6.09	0%	909.0000	Nearest Whole Acre
18	APARTMENTS	IX	-	3,773.95	3,773.95	-	3,459.40	3,459.40	-	314.55	314.55	9%	15.0000	Nearest Whole Acre
18	COMMERCIAL	IY	-	8,454.94	8,454.94	-	7,750.23	7,750.23	-	704.71	704.71	9%	15.0000	Nearest Whole Acre
18	GOLF COURSE	J3	-	909.01	909.01	-	833.24	833.24	-	75.77	75.77	9%	437.0000	Nearest Whole Acre
18	PSO	J5	-	2,490.32	2,490.32	-	2,282.76	2,282.76	-	207.56	207.56	9%	4.0000	Nearest Whole Acre
18	ERU	JQ	-	987.62	987.62	-	905.30	905.30	-	82.32	82.32	9%	1,862.0000	Nearest Whole Acre
19	Non-condo Parcels	10	-	1,819.50	1,819.50	-	1,665.47	1,665.47	-	154.03	154.03	9%	103.0000	Nearest Whole Acre
19 and 19A	52434205250010000	11	-	11,957.98	11,957.98	-	10,956.26	10,956.26	-	1,001.72	1,001.72	9%	1.0000	Per Parcel
19 and 19A	52434205260270051	12	-	3,997.32	3,997.32	-	3,662.57	3,662.57	-	334.75	334.75	9%	1.0000	Per Parcel
19 and 19A	52434205260270052	13	-	2,014.13	2,014.13	-	1,845.60	1,845.60	-	168.53	168.53	9%	1.0000	Per Parcel
19 and 19A	52434205260270062	15	-	2,093.27	2,093.27	-	1,918.85	1,918.85	-	174.42	174.42	9%	1.0000	Per Parcel
19 and 19A	52434205260270063	16	-	5,994.25	5,994.25	-	5,492.25	5,492.25	-	502.00	502.00	9%	1.0000	Per Parcel
19 and 19A	52434205260270064	17	-	6,024.96	6,024.96	-	5,520.68	5,520.68	-	504.28	504.28	9%	1.0000	Per Parcel
19 and 19A	52434205260270065	18	-	2,038.24	2,038.24	-	1,867.91	1,867.91	-	170.33	170.33	9%	1.0000	Per Parcel
19 and 19A	52434205260270067	19	-	2,015.49	2,015.49	-	1,846.86	1,846.86	-	168.63	168.63	9%	1.0000	Per Parcel
19 and 19A	52434205260270068	20	-	2,014.42	2,014.42	-	1,845.87	1,845.87	-	168.55	168.55	9%	1.0000	Per Parcel
19 and 19A	52434205260270069	21	-	2,028.85	2,028.85	-	1,859.23	1,859.23	-	169.62	169.62	9%	1.0000	Per Parcel
19 and 19A	2979 PGA CONDO	94	-	1,378.04	1,378.04	-	1,263.06	1,263.06	-	114.98	114.98	9%	3.0000	Per Parcel
19 and 19A	52434205270270042	23	-	4,058.40	4,058.40	-	3,719.10	3,719.10	-	339.30	339.30	9%	1.0000	Per Parcel
19 and 19A	52434206000001100	27	-	10,202.11	10,202.11	-	9,349.68	9,349.68	-	852.43	852.43	9%	1.0000	Per Parcel
19 and 19A	52434206000003040	28	-	10,029.48	10,029.48	-	9,189.91	9,189.91	-	839.57	839.57	9%	1.0000	Per Parcel
19 and 19A	52434206280010000	136	-	12,372.82	12,372.82	-	11,340.21	11,340.21	-	1,032.61	1,032.61	9%	1.0000	Per Parcel
19 and 19A	52434206030010000	31	-	6,083.28	6,083.28	-	5,574.66	5,574.66	-	508.62	508.62	9%	1.0000	Per Parcel
19 and 19A	52434206030030000	32	-	6,089.87	6,089.87	-	5,580.75	5,580.75	-	509.12	509.12	9%	1.0000	Per Parcel
19 and 19A	52434206050000000	33	-	47,711.45	47,711.45	-	43,732.05	43,732.05	-	3,979.40	3,979.40	9%	1.0000	Per Parcel
19 and 19A	52434206060000000	34	-	12,480.03	12,480.03	-	11,439.42	11,439.42	-	1,040.61	1,040.61	9%	1.0000	Per Parcel
19 and 19A	52434206070010010	35	-	3,979.64	3,979.64	-	3,646.21	3,646.21	-	333.43	333.43	9%	1.0000	Per Parcel
19 and 19A	52434206070010020	36	-	2,039.24	2,039.24	-	1,868.85	1,868.85	-	170.39	170.39	9%	1.0000	Per Parcel
19 and 19A	52434206070020000	37	-	6,047.69	6,047.69	-	5,541.71	5,541.71	-	505.98	505.98	9%	1.0000	Per Parcel
19 and 19A	52434206080010000	38	-	3,975.57	3,975.57	-	3,642.44	3,642.44	-	333.13	333.13	9%	1.0000	Per Parcel
19 and 19A	52434206120010020	41	-	18,996.46	18,996.46	-	17,414.96	17,414.96	-	1,581.50	1,581.50	9%	1.0000	Per Parcel

Unit(s)	Description	Code	24/25 Tax Per Assessable Unit PROPOSED			23/24 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
			Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
19 and 19A	52434206120010040	135	-	4,112.91	4,112.91	-	3,769.55	3,769.55	-	343.36	343.36	9%	1.0000	Per Parcel
19 and 19A	52434206120020000	42	-	16,909.68	16,909.68	-	15,502.12	15,502.12	-	1,407.56	1,407.56	9%	1.0000	Per Parcel
19 and 19A	52434206120030000	43	-	2,112.42	2,112.42	-	1,936.57	1,936.57	-	175.85	175.85	9%	1.0000	Per Parcel
19 and 19A	52434206300010000	44	n/a	n/a	n/a	-	82,240.34	82,240.34	n/a	n/a	n/a	n/a	n/a	Per Parcel
19 and 19A	52434206300130000	142	-	1,977.28	1,977.28	-	1,811.50	1,811.50	-	165.78	165.78	9%	1.0000	Per Parcel
19 and 19A	52434206300180000	143	-	3,918.44	3,918.44	-	3,589.56	3,589.56	-	328.88	328.88	9%	1.0000	Per Parcel
19 and 19A	52434206300010010	144	-	87,842.02	87,842.02	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1.0000	Per Parcel
19 and 19A	52434206300010020	145	-	1,936.71	1,936.71	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1.0000	Per Parcel
19 and 19A	2701 PGA Blvd Condominium	68	-	666.69	666.69	-	610.86	610.86	-	55.83	55.83	9%	3.0000	Nearest Whole Acre
19 and 19A	Harbour Oaks (317 Units)	46	-	236.99	236.99	-	217.06	217.06	-	19.93	19.93	9%	317.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 710 sq ft	51	-	115.32	115.32	-	105.64	105.64	-	9.68	9.68	9%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 783-816 sq ft	52	-	116.40	116.40	-	106.64	106.64	-	9.76	9.76	9%	166.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 896 sq ft	53	-	117.33	117.33	-	107.50	107.50	-	9.83	9.83	9%	36.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 999-1016 sq ft	54	-	118.56	118.56	-	108.64	108.64	-	9.92	9.92	9%	194.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1081 sq ft	55	-	119.33	119.33	-	109.35	109.35	-	9.98	9.98	9%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1203 sq ft	56	-	120.65	120.65	-	110.57	110.57	-	10.08	10.08	9%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1288-1331 sq ft	57	-	121.86	121.86	-	111.69	111.69	-	10.17	10.17	9%	128.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1370 sq ft	58	-	122.45	122.45	-	112.24	112.24	-	10.21	10.21	9%	44.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1718-1730 sq ft	59	-	126.23	126.23	-	115.74	115.74	-	10.49	10.49	9%	20.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1818-1832 sq ft	60	-	127.36	127.36	-	116.78	116.78	-	10.58	10.58	9%	16.0000	Nearest Whole Acre
19 and 19A	52434206230010000	80	-	1,327.81	1,327.81	-	1,216.72	1,216.72	-	111.09	111.09	9%	1.0000	Per Parcel
19 and 19A	52434206230020000	81	-	597.36	597.36	-	547.38	547.38	-	49.98	49.98	9%	1.0000	Per Parcel
19 and 19A	52434206230020010	82	-	1,609.11	1,609.11	-	1,474.47	1,474.47	-	134.64	134.64	9%	1.0000	Per Parcel
19 and 19A	52434206230020020	83	-	1,203.10	1,203.10	-	1,102.44	1,102.44	-	100.66	100.66	9%	1.0000	Per Parcel
19 and 19A	52434206230030000	84	-	1,637.15	1,637.15	-	1,500.17	1,500.17	-	136.98	136.98	9%	1.0000	Per Parcel
19 and 19A	52434206230030010	85	-	2,336.83	2,336.83	-	2,141.31	2,141.31	-	195.52	195.52	9%	1.0000	Per Parcel
19 and 19A	52434206230030020	86	-	1,564.68	1,564.68	-	1,433.77	1,433.77	-	130.91	130.91	9%	1.0000	Per Parcel
19 and 19A	52434206230040000	87	-	899.96	899.96	-	824.66	824.66	-	75.30	75.30	9%	1.0000	Per Parcel
19 and 19A	52434206230050000	88	-	133.64	133.64	-	122.46	122.46	-	11.18	11.18	9%	1.0000	Per Parcel
19 and 19A	52434206230060000	89	-	779.60	779.60	-	714.36	714.36	-	65.24	65.24	9%	1.0000	Per Parcel
19 and 19A	Landmark at the Gardens Condos	75	-	59.85	59.85	-	54.84	54.84	-	5.01	5.01	9%	166.0000	Per Parcel
20	A	JS	-	561.67	561.67	-	1,080.96	1,080.96	-	(519.29)	(519.29)	-48%	96.0000	Nearest Whole Acre
20	B	JT	-	421.26	421.26	-	810.72	810.72	-	(389.46)	(389.46)	-48%	23.0000	Nearest Whole Acre
20	C	JU	-	280.84	280.84	-	540.48	540.48	-	(259.64)	(259.64)	-48%	154.0000	Nearest Whole Acre
20	D	JV	-	140.42	140.42	-	270.24	270.24	-	(129.82)	(129.82)	-48%	83.0000	Nearest Whole Acre
21	ALL NON EXEMPT PARCELS	JW	-	3,012.44	3,012.44	-	2,752.58	2,752.58	-	259.86	259.86	9%	303.0000	Nearest Whole Acre
23	ALL NON EXEMPT PARCELS	JX	-	517.31	517.31	-	472.58	472.58	-	44.73	44.73	9%	691.0000	Nearest Whole Acre
24 and 24A	ALL NON EXEMPT PARCELS	KJ	-	872.77	872.77	-	797.27	797.27	-	75.50	75.50	9%	438.0000	Nearest Whole Acre
27B	Condo units - tax per unit	ID	315.33	316.56	631.89	291.83	304.83	596.66	23.50	11.73	35.23	6%	265.0000	Nearest Whole Acre
27B	Townhomes	IE	341.37	256.39	597.76	315.93	246.90	562.83	25.44	9.49	34.93	6%	134.0000	Nearest Whole Acre
27B	Single Family - 40 ft lots	03	534.09	401.14	935.23	494.29	386.28	880.57	39.80	14.86	54.66	6%	60.0000	Nearest Whole Acre
27B	Single Family - 50 ft lots	04	667.61	501.42	1,169.03	617.86	482.85	1,100.71	49.75	18.57	68.32	6%	63.0000	Nearest Whole Acre
27B	Single Family - Preserve lots	05	801.16	601.73	1,402.89	741.46	579.44	1,320.90	59.70	22.29	81.99	6%	15.0000	Nearest Whole Acre
27B	Commercial	IG	1,219.31	1,418.34	2,637.65	1,128.45	1,365.80	2,494.25	90.86	52.54	143.40	6%	5.8784	Actual Acreage
29	ALL NON EXEMPT PARCELS	KC	-	784.58	784.58	-	718.92	718.92	-	65.66	65.66	9%	132.0000	Nearest Whole Acre
31	Commercial	I1	-	4,778.66	4,778.66	-	3,403.82	3,403.82	-	1,374.84	1,374.84	40%	2.0000	Nearest Whole Acre
31	GOLF COURSE 28/31	J9	-	456.49	456.49	-	325.16	325.16	-	131.33	131.33	40%	355.0000	Nearest Whole Acre
31	RESIDENTIAL 28/31	KG	-	697.41	697.41	-	496.76	496.76	-	200.65	200.65	40%	518.0000	Nearest Whole Acre
32	ALL NON EXEMPT PARCELS	KL	-	432.45	432.45	-	400.89	400.89	-	31.56	31.56	8%	27.0000	Nearest Whole Acre
32 and 32A	ALL NON EXEMPT PARCELS	KM	-	616.23	616.23	-	573.30	573.30	-	42.93	42.93	7%	29.0000	Nearest Whole Acre
33	ALL NON EXEMPT PARCELS	KN	-	361.71	361.71	-	335.12	335.12	-	26.59	26.59	8%	79.0000	Nearest Whole Acre
34	PER CONDO	K7	-	1,192.11	1,192.11	-	1,090.79	1,090.79	-	101.32	101.32	9%	20.0000	Nearest Whole Acre
34	SINGLE FAM	KU	-	2,642.54	2,642.54	-	2,417.95	2,417.95	-	224.59	224.59	9%	73.0000	Nearest Whole Acre
38	ALL NON EXEMPT PARCELS	LL	-	864.35	864.35	-	790.42	790.42	-	73.93	73.93	9%	99.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS - No Debt	IW	-	214.81	214.81	-	201.05	201.05	-	13.76	13.76	7%	10.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS	LO	-	214.81	214.81	-	201.05	201.05	-	13.76	13.76	7%	29.0000	Nearest Whole Acre
43	SINGLE FAM	LQ	2,690.48	2,541.80	5,232.28	2,707.66	2,084.80	4,792.46	(17.18)	457.00	439.82	9%	83.4207	Actual Acreage

Unit(s)	Description	Code	24/25 Tax Per Assessable Unit PROPOSED			23/24 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
			Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
43	MULTI FAM	LR	1,625.19	3,940.60	5,565.79	1,635.56	3,232.09	4,867.65	(10.37)	708.51	698.14	14%	30.9283	Actual Acreage
43	SINGLE FAM OTHER	LS	2,019.44	1,956.64	3,976.08	2,032.33	1,604.85	3,637.18	(12.89)	351.79	338.90	9%	279.5652	Actual Acreage
43	GOLF/PRIVATE	LT	1,019.72	988.00	2,007.72	1,026.23	810.36	1,836.59	(6.51)	177.64	171.13	9%	327.6779	Actual Acreage
43	COMMERCIAL	LW	4,751.67	6,146.69	10,898.36	4,782.00	5,041.54	9,823.54	(30.33)	1,105.15	1,074.82	11%	14.8688	Actual Acreage
43	CONDO	47	345.83	335.08	680.91	348.04	274.83	622.87	(2.21)	60.25	58.04	9%	32.0000	Nearest Whole Acre
44	GOLF COURSE	I6	1,419.28	385.77	1,805.05	1,430.91	301.53	1,732.44	(11.63)	84.24	72.61	4%	122.0000	Nearest Whole Acre
44	RES COTTAGES	I7	1,874.30	509.45	2,383.75	1,889.66	398.20	2,287.86	(15.36)	111.25	95.89	4%	24.0000	Nearest Whole Acre
44	SINGLE FAM RES	LV	6,149.84	1,671.58	7,821.42	6,200.23	1,306.54	7,506.77	(50.39)	365.04	314.65	4%	46.0000	Per Parcel
44	SINGLE FAM RES - 1 1/2 LOT	77	9,224.76	2,507.37	11,732.13	9,300.35	1,959.81	11,260.16	(75.59)	547.56	471.97	4%	-	Per Parcel
44	SINGLE FAM RES - DBL LOT	M4	12,299.68	3,343.16	15,642.84	12,400.46	2,613.08	15,013.54	(100.78)	730.08	629.30	4%	7.0000	Per Parcel
45	ALL NON EXEMPT PARCELS	IQ	837.78	1,511.76	2,349.54	860.40	1,449.95	2,310.35	(22.62)	61.81	39.19	2%	325.0000	Nearest Whole Acre
46	Sonoma Isles (fka Lakewood)	97	650.73	19.89	670.62	654.10	21.13	675.23	(3.37)	(1.24)	(4.61)	-1%	275.0000	Nearest Whole Acre
46	Jupiter CC- Single Family Lots	61	1,093.91	68.32	1,162.23	1,099.57	72.56	1,172.13	(5.66)	(4.24)	(9.90)	-1%	407.0000	Nearest Whole Acre
46	Jupiter CC-Multi Family Pod F Condos	74	1,073.94	67.07	1,141.01	1,079.50	71.23	1,150.73	(5.56)	(4.16)	(9.72)	-1%	149.0000	Per Parcel
47	ALL NON EXEMPT PARCELS	M1	-	132.08	132.08	-	121.14	121.14	-	10.94	10.94	9%	484.0000	Nearest Whole Acre
49	Parcels East of Congress	M2	-	2,634.98	2,634.98	-	2,418.61	2,418.61	-	216.37	216.37	9%	30.8638	Actual Acreage
49	Parcels West of Congress	78	-	488.67	488.67	-	448.55	448.55	-	40.12	40.12	9%	36.8288	Actual Acreage
51	SINGLE FAM	90	-	655.00	655.00	-	650.97	650.97	-	4.03	4.03	1%	48.0000	Nearest Whole Acre
51	MULTI FAM	91	-	391.56	391.56	-	389.15	389.15	-	2.41	2.41	1%	30.0000	Nearest Whole Acre
53	Lots - Townhome residential	134	1,069.70	24.51	1,094.21	1,065.36	34.28	1,099.64	4.34	(9.77)	(5.43)	0%	576.0000	Nearest Whole Acre
53	Lots -SF residential - ZLL	128	1,427.62	32.72	1,460.34	1,421.83	45.76	1,467.59	5.79	(13.04)	(7.25)	0%	1,116.0000	Nearest Whole Acre
53	Lots -SF residential - traditional	130	1,520.25	34.84	1,555.09	1,514.09	48.73	1,562.82	6.16	(13.89)	(7.73)	0%	642.0000	Nearest Whole Acre
53	Undeveloped undifferentiated	133	n/a	n/a	n/a	4,072.75	131.07	4,203.82	n/a	n/a	n/a	n/a	-	Actual Acreage

RESOLUTION NO. 2024-02

RESOLUTION OF THE BOARD OF SUPERVISORS OF NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT ADOPTING A PROPOSED FISCAL YEAR 2024/2025 BUDGET AND ASSESSMENT RATES FOR UTILIZATION BY THE PROPERTY APPRAISER IN PREPARING THE TRIM NOTICE REQUIRED BY SECTION 200.069, FLORIDA STATUTES

WHEREAS, Northern Palm Beach County Improvement District is an independent special district duly organized and validly existing under the Constitution and laws of the State of Florida, including applicable provisions of Chapter 298, Florida Statutes, and Chapter 2000-467, Laws of Florida, as amended and supplemented (together the “Act”); and

WHEREAS, the Board of Supervisors of Northern Palm Beach County Improvement District is authorized pursuant to the Act to levy non-ad valorem assessments upon certain designated lands lying within the jurisdictional boundaries of the District; and

WHEREAS, Northern Palm Beach County Improvement District has previously elected to use Florida Statute 197.3632 to levy and collect its non-ad valorem assessments; and

WHEREAS, Pursuant to Chapter 92-264, Laws of Florida, as amended and supplemented, Northern Palm Beach County Improvement District is required to provide the District’s proposed upcoming fiscal year’s non-ad valorem assessment rates expressed in dollars and cents per units of assessment, the associated non-ad valorem assessment amounts and the purpose of the non-ad valorem assessments to the Palm Beach County Property Appraiser by no later than August 1st of each year.

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

1. Subject to the provisions of Chapter 197.3632 and as may be required to be modified pursuant to subparagraph 2 of this Resolution, the attached proposed fiscal year 2024/2025 budget, including assessment rates, assessment amounts and purposes of the assessments as set forth therein or as may be revised or extended in the future if said proposed budget is modified as hereinafter authorized, is hereby authorized for utilization by staff in the preparation and submission of information to the Property Appraiser for inclusion in the TRIM Notice that is issued annually pursuant to Section 200.069, Florida Statutes.

2. If, following the adoption of this Resolution, it is determined that any one or more of the budget items contained in the proposed 2024/2025 budget needs to be modified (by either an increase or decrease in the budget amount) then in that event the Treasurer or Executive Director of Northern Palm Beach County Improvement District are each hereby individually authorized to make such adjustments (including extensions thereof for calculation of applicable assessment

rates, assessment amounts and purposes of the assessments), as deemed necessary in order to timely submit the District's proposed fiscal year 2024/2025 information in compliance with the provisions of Chapter 92-264, Laws of Florida, as amended and supplemented.

3. That the Executive Director or, if not available, the Director of Finance and Administration for the District, is hereby directed to convey to the Palm Beach County Property Appraiser such information, in appropriate format, as is required to be submitted under Chapter 92-264, Laws of Florida, as amended and supplemented, and to execute any and all necessary certifications relating thereto.

4. That all Northern Palm Beach County Improvement District resolutions or parts of resolutions in conflict herewith are hereby repealed.

5. This Resolution shall take effect immediately upon its adoption.

THIS RESOLUTION PASSED AND WAS ADOPTED THIS 26TH DAY OF JUNE, 2024.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

By: _____
Matthew Boykin, President

ATTEST: _____
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

MEMORANDUM

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

DATE: June 26, 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:
 - Florida Association of Special Districts
 - Florida Government Finance Officers Association (FGFOA)
 - Palm Beach County Local Mitigation Strategy
 - Safety Council of the Palm Beaches
- Northern Staff met with representatives of the following Units to discuss projects and provide information:

Unit No. 2C	Alton
Unit No. 11	PGA National
Unit No. 14	Eastpointe
Unit No. 18	Ibis Golf & Country Club
Unit No. 20	Juno Isles
Unit No. 34	Hidden Key
- Northern Staff is communicating, via email, in person and Zoom conferences, with Property Owners and Homeowners Associations to review their proposed 2025 Budgets.
- Board Supervisor Ellen Baker was selected as a member of the Leadership Palm Beach County Engage Class of 2025.

Training

1. Laura Ham participated in a CPE webinar entitled “Bond Proceeds Investment Strategy”, sponsored by PFM on May 22.
2. Laura Ham participated in a CPE webinar on the Live Local Act sponsored by the FGFOA on May 30. This webinar was moderated by Katie Roundtree.
3. Northern’s Operations Department participated in a Hurricane Drill sponsored by City of Palm Beach Gardens Emergency Management on June 6.
4. Laura Ham participated in a CPE webinar entitled “Risk Management & Local Government Investments”, sponsored by the FGFOA on June 20. This webinar was moderated by Katie Roundtree.
5. Jay Kneiss and Board Supervisor Ellen Baker attended the Florida Association of Special Districts Annual Conference held in Orlando from June 9 through June 13 where Northern was awarded the 2024 FASD Safety Award.

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

Algae in the waterways and how you can minimize its growth



Algae generally refers to a wide variety of different and dissimilar photosynthetic organisms, typically microscopic. Algae can inhabit fresh or salt water and are classified into one of six divisions, usually known by color, such as green, red, brown and golden. The misnamed blue-green algae are often grouped with algae because of the chloroplasts contained within the cells. However, these organisms are actually photosynthetic bacteria assigned to the group cyanobacteria.

Freshwater algae, also called phytoplankton, vary in shape and color and are found in many habitats, such as ponds, lakes, marshes and canals. They are a natural and essential part of the ecosystem. In these habitats, phytoplankton are the base of the aquatic food chain. Small freshwater crustaceans and other small animals consume phytoplankton, which in turn is consumed by larger animals.

Under certain conditions, several species of true algae as well as cyanobacteria, are capable of causing various nuisance effects in fresh water, such as excessive accumulations of foams, scums, and discoloration of the water. When algae in a lake or a canal increases explosively, an algal "bloom" results. Lakes, ponds, marshes and slow-moving canals are most susceptible to blooms.

Algal blooms are natural occurrences and may occur regularly (e.g., every summer), depending on weather and water conditions. The likelihood of a bloom depends on local conditions and characteristics of the particular body of water. Blooms generally occur where there are high levels of nutrients present, together with warm, sunny, calm conditions. However, human activity often can trigger or accelerate algal blooms. Various human activities can supplement natural sources of nutrients such as phosphorus or nitrogen compounds. For example, agricultural runoff from fields in rural areas can wash fertilizers into the water. In urban areas, nutrient sources in stormwater runoff carry pollutants such as lawn fertilizers and grass clippings.

Algae growth depends on weather patterns, temperature, and nutrients in the water. While blooms happen naturally, an imbalance of phosphorus and nitrogen, in particular, can significantly accelerate their growth. Pollutants from fertilized yards and golf courses, road wash, stormwater runoff, pet waste, decomposing leaves, grass clippings, and other organic materials also contribute to nutrient imbalances in the water.

Higher temperatures and increased sunlight in summer months can also encourage algae blooms, as can standing water, which is warmer than circulating water and can act like an incubator. Algae in a lake does not always indicate poor water quality, but it can cause problems. The best way to reduce algae growth is by minimizing the amount of nutrients, such as phosphorus, that can feed it and enter the water. Here are some tips to help maintain a healthy lake:

Be careful with fertilizer

If you want a lush green lawn and healthy plants, you may be tempted to use fertilizer in your yard or garden. However, the use of fertilizer can have negative effects on the environment, especially if you are close to a water source. Fertilizers may encourage the growth of algae when they enter the water bodies, which can harm aquatic ecosystems.

It's best to avoid using fertilizers altogether and instead choose to plant native plants that are well-suited to the local environment. These plants will not require special maintenance and will also contribute to the health of the local ecosystem. Additionally, implementing landscaping strategies like xeriscaping can help to increase groundwater filtration before water enters nearby ponds or lakes.

If you must use fertilizer, try to find a phosphorus-free product and apply it when rain is not forecast. This can help to reduce nutrient-rich runoff. However, it's important to note that even natural fertilizers like manure or compost can contribute to the growth of algae, so it's best to avoid using fertilizers whenever possible.

Properly dispose of organic materials

Following yard work, leaves, grass and other debris should be bagged and removed from the property to prevent them from accumulating and decaying in the waterbody. When organic materials are allowed to decompose in freshwater resources, they release undesirable nutrients that fuel nuisance plant and algae growth. Ask your lawn-care company to remove grass clippings and leaves to prevent decomposition in or around ponds and lakes. Do not mow, rake or blow grass clippings into the nearby waterbodies.

Pick up and dispose of pet waste, a common source of excess nutrients and bacteria. Don't throw pet waste bags into lakes and canals. They will eventually break down and release those toxins into the waterway.

NPDES tip: Please avoid burning any trash in your yards or dumping debris into lakes and canals. By doing this, you can help preserve our natural resources and protect the health of our lakes and marshes, as well as our communities.



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: June 26, 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 \$38,894,497, representing a 99.18% collected rate.

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

Through June			
Fiscal Year Ending	Total Budget \$	YTD Collected \$	Total YTD Collected % of Budget
2024	\$ 39,215,841	\$ 38,894,497	99.18%
2023	\$ 35,922,095	\$ 35,481,628	98.77%
2022	\$ 34,164,263	\$ 33,708,533	98.67%
2021	\$ 31,694,504	\$ 31,462,203	99.27%
2020	\$ 32,069,289	\$ 31,716,996	98.90%
2019	\$ 30,878,079	\$ 30,624,521	99.18%
2018	\$ 30,395,272	\$ 30,130,852	99.13%
2017	\$ 29,851,907	\$ 29,550,531	98.99%
2016	\$ 24,785,265	\$ 24,487,416	98.80%
2015	\$ 24,863,731	\$ 24,593,696	98.91%

The next expected distribution is scheduled for July 3, 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	58,518.15	60,088.00	(1,569.85)	97.38%	2.61%
UNIT 2 - MAINTENANCE FUND	385,518.87	388,736.00	(3,217.13)	99.17%	0.82%
UNIT 2A - MAINTENANCE FUND	148,016.96	149,336.00	(1,319.04)	99.11%	0.88%
UNIT 2A - DEBT FUND	344,077.19	347,096.00	(3,018.81)	99.13%	0.86%
UNIT 2C - MAINTENANCE FUND	411,295.65	412,811.00	(1,515.35)	99.63%	0.36%
UNIT 2C - DEBT SERVICE FUND	5,578,137.10	5,598,883.00	(20,745.90)	99.62%	0.37%
UNIT 3 - MAINTENANCE FUND	374,806.32	380,735.00	(5,928.68)	98.44%	1.55%
UNIT 3A - MAINTENANCE FUND	289,513.60	292,673.00	(3,159.40)	98.92%	1.07%
UNIT 3A - DEBT FUND	419,800.40	424,381.00	(4,580.60)	98.92%	1.07%
UNIT 4 - MAINTENANCE FUND	597,026.14	611,241.00	(14,214.86)	97.67%	2.32%
UNIT 5 - MAINTENANCE FUND	598,293.64	605,317.00	(7,023.36)	98.83%	1.16%
UNIT 5A - MAINTENANCE FUND	853,827.16	860,399.00	(6,571.84)	99.23%	0.76%
UNIT 5B - MAINTENANCE FUND	150,812.59	152,401.00	(1,588.41)	98.95%	1.04%
UNIT 5B - DEBT FUND	398,194.76	402,388.00	(4,193.24)	98.95%	1.04%
UNIT 5C - MAINTENANCE FUND	51,994.20	52,766.00	(771.80)	98.53%	1.46%
UNIT 5D - MAINTENANCE FUND	135,941.77	136,969.00	(1,027.23)	99.25%	0.74%
UNIT 7 - MAINTENANCE FUND	129,749.19	131,039.00	(1,289.81)	99.01%	0.98%
UNIT 9 - MAINTENANCE FUND	136,717.25	137,492.00	(774.75)	99.43%	0.56%
UNIT 9A - MAINTENANCE FUND	1,179,622.43	1,187,219.00	(7,596.57)	99.36%	0.63%
UNIT 9A - DEBT FUND	2,872,755.13	2,891,253.00	(18,497.87)	99.36%	0.63%
UNIT 9B - MAINTENANCE FUND	961,488.17	967,759.00	(6,270.83)	99.35%	0.64%
UNIT 9B - DEBT FUND	1,337,076.95	1,345,795.00	(8,718.05)	99.35%	0.64%
UNIT 11 - MAINTENANCE FUND	3,148,512.71	3,185,052.00	(36,539.29)	98.85%	1.14%
UNIT 12 - MAINTENANCE FUND	77,793.83	78,561.00	(767.17)	99.02%	0.97%
UNIT 12A - MAINTENANCE FUND	27,021.96	27,236.00	(214.04)	99.21%	0.78%
UNIT 14 - MAINTENANCE FUND	994,836.48	1,011,427.00	(16,590.52)	98.35%	1.64%
UNIT 15 - MAINTENANCE FUND	977,804.75	996,570.00	(18,765.25)	98.11%	1.88%
UNIT 16 - MAINTENANCE FUND	1,362,794.25	1,374,841.00	(12,046.75)	99.12%	0.87%
UNIT 16 - DEBT FUND	532,610.60	537,319.00	(4,708.40)	99.12%	0.87%
UNIT 18 - MAINTENANCE FUND	2,203,532.17	2,227,070.00	(23,537.83)	98.94%	1.05%
UNIT 19 - MAINTENANCE FUND	573,552.55	576,040.00	(2,487.45)	99.56%	0.43%
UNIT 19A - MAINTENANCE FUND	41,457.24	41,700.00	(242.76)	99.41%	0.58%
UNIT 20 - MAINTENANCE FUND	228,082.56	228,083.00	(0.44)	99.99%	0.00%
UNIT 21 - MAINTENANCE FUND	831,279.16	834,032.00	(2,752.84)	99.66%	0.33%
UNIT 23 - MAINTENANCE FUND	325,135.04	326,553.00	(1,417.96)	99.56%	0.43%
UNIT 24 - MAINTENANCE FUND	346,812.45	349,204.00	(2,391.55)	99.31%	0.68%
UNIT 27B - MAINTENANCE FUND	183,190.88	184,181.00	(990.12)	99.46%	0.53%
UNIT 27B - DEBT FUND	205,059.41	206,008.00	(948.59)	99.53%	0.46%
UNIT 29 - MAINTENANCE FUND	94,897.44	94,897.00	0.44	100.00%	0.00%
UNIT 31 - MAINTENANCE FUND	922,547.53	929,999.00	(7,451.47)	99.19%	0.80%
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	26,139.36	26,474.00	(334.64)	98.73%	1.26%
UNIT 34 - MAINTENANCE FUND	184,054.82	198,326.00	(14,271.18)	92.80%	7.19%
UNIT 38 - MAINTENANCE FUND	78,251.58	78,252.00	(0.42)	99.99%	0.00%
UNIT 41 - MAINTENANCE FUND	7,840.95	7,841.00	(0.05)	99.99%	0.00%
UNIT 43 - MAINTENANCE FUND	1,068,293.66	1,071,832.00	(3,538.34)	99.66%	0.33%
UNIT 43 - DEBT FUND	1,258,636.15	1,263,141.00	(4,504.85)	99.64%	0.35%
UNIT 44 - MAINTENANCE FUND	124,337.66	124,736.00	(398.34)	99.68%	0.31%
UNIT 44 - DEBT FUND	590,047.00	591,937.00	(1,890.00)	99.68%	0.31%
UNIT 45 - MAINTENANCE FUND	466,883.90	471,234.00	(4,350.10)	99.07%	0.92%
Unit 45- Debt Fund	277,048.80	279,630.00	(2,581.20)	99.07%	0.92%
Unit 46 - Maint Fund	45,640.62	45,956.00	(315.38)	99.31%	0.68%

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	783,052.51	788,248.00	(5,195.49)	99.34%	0.65%
UNIT 47- MAINTENANCE FUND	57,783.78	58,632.00	(848.22)	98.55%	1.44%
UNIT 49- MAINTENANCE FUND	91,167.05	91,167.00	0.05	100.00%	0.00%
UNIT 51 - MAINTENANCE FUND	42,921.06	42,921.00	0.06	100.00%	0.00%
Unit 53 - Maintenance Fund	102,120.52	102,971.00	(850.48)	99.17%	0.82%
Unit 53 Debt Service Fund	<u>3,173,123.82</u>	<u>3,199,543.00</u>	<u>(26,419.18)</u>	<u>99.17%</u>	<u>0.82%</u>
Report Difference	38,894,496.71	39,215,841.00	(321,344.29)	99.18%	0.82%

Northern Palm Beach County Improvement District
Investment Summary
May 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)	\$ 24,692,587	\$ 26,878,286	\$ 8,017,905	32.4%	0.00%	0.00%	0.00%	
Alt Ckg (TD Bank)	\$ 3,132,172	\$ 3,124,233	\$ 3,041,577	4.1%	3.00%	3.00%	2.65%	
Synovus	\$ -	\$ -	\$ -	0.0%	0.85%	0.85%	0.00%	
Dreyfus Govt Cash Mgmt (DR289)	\$ 28,671	\$ 28,549	\$ 9,134,559	0.0%	5.03%	5.02%	4.79%	
Dreyfus Pfd MM (DR194)	\$ 33,660	\$ 33,514	\$ 9,147,252	0.0%	5.15%	5.15%	4.89%	
Dreyfus Trsy Agy (DR521)	\$ 28,686	\$ 28,564	\$ 9,134,355	0.0%	5.03%	5.02%	4.78%	
JP Morgan USTrsy (J3918)	\$ 28,456	\$ 28,337	\$ 9,138,279	0.0%	5.03%	4.97%	4.74%	
JP Morgan 100 USTrsy (J3163)	\$ 36,296,679	\$ 36,142,818	\$ -	47.6%	5.03%	5.02%	0.00%	
Total Pooled Cash	\$ 64,240,911	\$ 66,264,301	\$ 47,613,926					
Bond Trust Accounts (held with Bank Of New York Mellon):								
Debt Service Funds	\$ 89,717	\$ 89,440	\$ 10,787,338	0.1%	5.23%	5.35%	4.19%	
Reserve Funds	\$ 10,787,375	\$ 10,745,157	\$ 10,643,369	14.1%	0.00% - 0.25%	0.00% - 0.25%	0.00% - 1.92%	
Project Funds	\$ 1,119,155	\$ 1,131,049	\$ 2,630,652	1.5%	4.74%	4.48%	0.00%	
Total Trust Monies	\$ 11,996,247	\$ 11,965,646	\$ 24,061,359					
GRAND TOTAL	\$ 76,237,158	\$ 78,229,948	\$ 71,675,286					

Notes:

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

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

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	132,708	134,625	(1,917)
Intergovernmental revenues	0	0	0
Investment income	6,230	0	6,230
Miscellaneous	1,110	0	1,110
Total Revenues:	<u>140,048</u>	<u>134,625</u>	<u>5,423</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	9,038	15,493	6,455
MOWING SERVICES	0	0	0
TRASH DISPOSAL	1,500	1,000	(500)
MOWING & LANDSCAPE MAINTENANCE	14,965	27,734	12,769
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	9,953	10,000	48
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMTRY	9	5,000	4,991
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	552	565	13
Total Physical Environment	<u>36,672</u>	<u>70,544</u>	<u>33,872</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	793	2,818	2,025
Total Capital outlay	<u>793</u>	<u>2,818</u>	<u>2,025</u>
Total Expenditures:	<u>37,465</u>	<u>73,362</u>	<u>35,897</u>
Excess (deficiency) of revenues over expenditures	<u>102,583</u>	<u>61,263</u>	<u>41,320</u>
Other financing sources (uses):			
Transfers out	(35,741)	(72,763)	37,022
Total Other financing sources (uses):	<u>(35,741)</u>	<u>(72,763)</u>	<u>37,022</u>
Net change in fund balance	66,842	(11,500)	78,342
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>277,401</u>	<u>(11,500)</u>	<u>288,901</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 5/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	374,540	378,486	(3,946)
Intergovernmental revenues	0	0	0
Investment income	14,792	0	14,792
Miscellaneous	23,910	0	23,910
Total Revenues:	<u>413,242</u>	<u>378,486</u>	<u>34,756</u>
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	11,157	19,126	7,969
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	9,503	17,612	8,109
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	16,898	38,646	21,748
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	8,873	5,000	(3,873)
REPAIR & MAINT - GENERAL	0	4,500	4,500
REPAIR & MAINT-TELEMETRY	9	5,000	4,991
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	6,082	7,000	918
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	15,000	15,000
Other	19,300	31,894	12,594
Total Physical Environment	<u>73,419</u>	<u>152,610</u>	<u>79,191</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	22,426	23,000	574
Other	3,625	12,884	9,259
Total Capital outlay	<u>26,051</u>	<u>35,884</u>	<u>9,833</u>
Total Expenditures:	<u>99,470</u>	<u>188,494</u>	<u>89,024</u>
Excess (deficiency) of revenues over expenditures	<u>313,772</u>	<u>189,992</u>	<u>123,780</u>
Other financing sources (uses):			
Transfers out	(91,978)	(189,992)	98,014
Total Other financing sources (uses):	<u>(91,978)</u>	<u>(189,992)</u>	<u>98,014</u>
Net change in fund balance	221,794	0	221,794
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 5/31/2024
(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	713,735	0	713,735

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 5/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	142,095	143,593	(1,498)
Intergovernmental revenues	0	0	0
Investment income	9,298	0	9,298
Miscellaneous	1,107	0	1,107
Total Revenues:	<u>152,499</u>	<u>143,593</u>	<u>8,906</u>
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	2,722	4,530	1,808
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	17,470	15,000	(2,470)
REPAIR & MAINT - GENERAL	2,400	3,000	600
REPAIR & MAINT-TELEMETRY	474	9,000	8,526
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	<u>3,919</u>	<u>4,451</u>	<u>532</u>
Total Physical Environment	<u>28,251</u>	<u>70,633</u>	<u>42,382</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
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>28,251</u>	<u>70,633</u>	<u>42,382</u>
Excess (deficiency) of revenues over expenditures	<u>124,248</u>	<u>72,960</u>	<u>51,288</u>
Other financing sources (uses):			
Transfers out	<u>(39,317)</u>	<u>(72,960)</u>	<u>33,643</u>
Total Other financing sources (uses):	<u>(39,317)</u>	<u>(72,960)</u>	<u>33,643</u>
Net change in fund balance	84,931	0	84,931
Fund balances, beginning of year	<u>367,353</u>	<u>0</u>	<u>367,353</u>
Total Fund balances, beginning of year	<u>367,353</u>	<u>0</u>	<u>367,353</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 2A
 From 10/1/2023 Through 5/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	452,283	0	452,283

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 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	395,157	396,934	(1,777)
Intergovernmental revenues	0	0	0
Investment income	16,281	0	16,281
Miscellaneous	27,358	0	27,358
Total Revenues:	438,797	396,934	41,863
Expenditures:			
Physical Environment			
ENGINEERING FEES	361	5,000	4,640
ENGINEERING-PERMITS	1,778	0	(1,778)
LEGAL SERVICES	373	2,500	2,127
FINANCIAL CONS./ADVISOR	0	400	400
AUDITORS SERVICES	1,269	1,456	187
CHEMICAL WEED CONTROL	962	1,650	688
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,912	3,596	684
PRESERVE/EXOTIC MAINT	66,779	146,395	79,616
REPAIR & MAINT-AERATORS	15,748	29,040	13,292
REPAIR & MAINT-PUMP STATN	93	0	(93)
REPAIR & MAINT - GENERAL	25	10,000	9,975
REPAIR & MAINT-TELEMETRY	18	5,000	4,982
REPAIR & MAINT-ROADS	8,580	10,000	1,420
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	5,215	5,890	675
Total Physical Environment	104,112	253,927	149,815
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	40,000	40,000
MACHINERY & EQUIPMENT	16,796	23,000	6,204
Other	1,875	0	(1,875)
Total Capital outlay	18,671	63,000	44,329
Total Expenditures:	122,783	316,927	194,144
Excess (deficiency) of revenues over expenditures	316,014	80,007	236,007
Other financing sources (uses):			
Transfers out	(82,552)	(100,007)	17,455
Capital contributions from landowners	950	0	950
Total Other financing sources (uses):	(81,602)	(100,007)	18,405
Net change in fund balance	234,412	(20,000)	254,412
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	779,275	(20,000)	799,275

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 5/31/2024
(In Whole Numbers)

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	366,826	372,951	(6,125)
Intergovernmental revenues	0	0	0
Investment income	12,811	0	12,811
Miscellaneous	7,950	0	7,950
Total Revenues:	<u>387,587</u>	<u>372,951</u>	<u>14,636</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	17,765	32,923	15,158
MOWING SERVICES	0	0	0
SECURITY SERVICES	272	0	(272)
TRASH DISPOSAL	22,500	30,000	7,500
MOWING & LANDSCAPE MAINTENANCE	24,444	45,322	20,878
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	4,656	14,634	9,978
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	32,070	68,360	36,290
REPAIR & MAINT - GENERAL	350	6,000	5,650
REPAIR & MAINT-TELEMTRY	27	5,000	4,973
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE/FENCE	2,150	3,000	850
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	9,476	4,664	(4,812)
Total Physical Environment	<u>126,503</u>	<u>240,696</u>	<u>114,193</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	50,283	46,000	(4,283)
Other	1,126	3,558	2,432
Total Capital outlay	<u>51,409</u>	<u>49,558</u>	<u>(1,851)</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>177,912</u>	<u>290,254</u>	<u>112,342</u>
Excess (deficiency) of revenues over expenditures	<u>209,676</u>	<u>82,697</u>	<u>126,979</u>
Other financing sources (uses):			
Transfers out	(61,940)	(124,253)	62,313

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 5/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Capital contributions from landowners	<u>8,205</u>	<u>11,556</u>	<u>(3,351)</u>
Total Other financing sources (uses):	<u>(53,735)</u>	<u>(112,697)</u>	<u>58,962</u>
Net change in fund balance	155,941	(30,000)	185,941
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>616,982</u></u>	<u><u>(30,000)</u></u>	<u><u>646,982</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 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	277,846	281,417	(3,571)
Intergovernmental revenues	0	0	0
Investment income	12,094	0	12,094
Miscellaneous	(60)	0	(60)
Total Revenues:	<u>289,880</u>	<u>281,417</u>	<u>8,463</u>
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	5,111	9,471	4,360
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	23,139	41,085	17,946
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	12,121	19,272	7,151
Other	<u>20,952</u>	<u>36,403</u>	<u>15,451</u>
Total Physical Environment	<u>64,047</u>	<u>250,752</u>	<u>186,705</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	23,000	23,000
Total Capital outlay	<u>0</u>	<u>23,000</u>	<u>23,000</u>
Total Expenditures:	<u>64,047</u>	<u>273,752</u>	<u>209,705</u>
Excess (deficiency) of revenues over expenditures	<u>225,833</u>	<u>7,665</u>	<u>218,168</u>
Other financing sources (uses):			
Transfers out	(33,918)	(70,665)	36,747
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(33,918)</u>	<u>(70,665)</u>	<u>36,747</u>
Net change in fund balance	191,915	(63,000)	254,915
Fund balances, beginning of year	<u>424,254</u>	<u>0</u>	<u>424,254</u>
Total Fund balances, beginning of year	<u>424,254</u>	<u>0</u>	<u>424,254</u>
Fund balance, end of period	<u>616,169</u>	<u>(63,000)</u>	<u>679,169</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 4
From 10/1/2023 Through 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	589,049	604,095	(15,046)
Intergovernmental revenues	0	0	0
Investment income	22,934	0	22,934
Miscellaneous	4,540	0	4,540
Total Revenues:	616,523	604,095	12,428
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	10,758	19,938	9,180
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	10,501	19,461	8,960
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	50,219	99,621	49,402
REPAIR & MAINT-CANAL/LAKE	21,223	17,500	(3,723)
REPAIR & MAINT - GENERAL	22	4,000	3,978
REPAIR & MAINT-TELEMETRY	27	5,000	4,973
REPAIR & MAINT-CULVERTS	0	300,000	300,000
REPAIR & MAINT - GATE/FENCE	0	3,000	3,000
R&M- Aerator refurbishments	12,164	14,000	1,836
REPAIR & MAINT- RTU GATES	0	6,000	6,000
REPAIR & MAINT- WATER CTRL STR	0	10,000	10,000
Other	43,590	60,408	16,818
Total Physical Environment	152,758	567,586	414,828
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	7,800	0	(7,800)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	64,152	69,000	4,848
Other	2,785	9,896	7,111
Total Capital outlay	74,737	78,896	4,159
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	227,495	646,482	418,987
Excess (deficiency) of revenues over expenditures	389,028	(42,387)	431,415
Other financing sources (uses):			
Transfers out	(99,372)	(190,828)	91,456
Total Other financing sources (uses):	(99,372)	(190,828)	91,456
Net change in fund balance	289,657	(233,215)	522,872
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 5/31/2024
(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	1,085,065	(233,215)	1,318,280

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 5/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	577,595	585,505	(7,910)
Intergovernmental revenues	0	0	0
Investment income	18,944	0	18,944
Miscellaneous	40	0	40
Total Revenues:	<u>596,579</u>	<u>585,505</u>	<u>11,074</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	290	500	210
WATER QUALITY	3,079	4,492	1,413
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	745	855	110
CHEMICAL WEED CONTROL	6,108	10,470	4,362
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	7,592	14,070	6,478
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	5,741	5,735	(6)
Total Physical Environment	<u>29,156</u>	<u>65,122</u>	<u>35,966</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	2,551	9,064	6,513
Total Capital outlay	<u>2,551</u>	<u>9,064</u>	<u>6,513</u>
Principal	111,253	224,469	113,216
Interest	41,181	80,399	39,218
Total Expenditures:	<u>184,141</u>	<u>379,054</u>	<u>194,913</u>
Excess (deficiency) of revenues over expenditures	<u>412,438</u>	<u>206,451</u>	<u>205,987</u>
Other financing sources (uses):			
Transfers out	(771,450)	(131,451)	(639,999)
Total Other financing sources (uses):	<u>(771,450)</u>	<u>(131,451)</u>	<u>(639,999)</u>
Net change in fund balance	(359,012)	75,000	(434,012)
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>443,924</u>	<u>75,000</u>	<u>368,924</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 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	819,725	827,308	(7,583)
Intergovernmental revenues	0	0	0
Investment income	25,985	0	25,985
Miscellaneous	4,307	0	4,307
Total Revenues:	850,018	827,308	22,710
Expenditures:			
Physical Environment			
ENGINEERING FEES	494	19,000	18,507
ENGINEERING-PERMITS	3,155	0	(3,155)
LEGAL SERVICES	4,524	2,000	(2,524)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,130	1,296	166
MARSH MAINT-LITTORAL ZONE	399	18,779	18,380
CHEMICAL WEED CONTROL	22,300	38,229	15,929
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	38	62,000	61,963
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	17,081	22,605	5,524
Total Physical Environment	223,270	427,409	204,139
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Principal	172,242	246,990	74,748
Interest	22,129	127,500	105,371
Total Expenditures:	417,641	801,899	384,258
Excess (deficiency) of revenues over expenditures	432,377	25,409	406,968
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(90,289)	(150,409)	60,120
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(90,289)	(150,409)	60,120
Net change in fund balance	342,088	(125,000)	467,088
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 5/31/2024
(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	1,182,009	(125,000)	1,307,009

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 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	145,137	146,540	(1,403)
Intergovernmental revenues	0	0	0
Investment income	5,633	0	5,633
Miscellaneous	0	0	0
Total Revenues:	150,770	146,540	4,230
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	2,865	5,309	2,444
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	417	20,000	19,583
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	6,000	6,000
REPAIR & MAINT - GENERAL	375	5,000	4,625
REPAIR & MAINT-TELEMETRY	2,822	16,000	13,178
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	3,219	8,921	5,702
Total Physical Environment	13,483	84,896	71,413
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:	13,483	116,146	102,663
Excess (deficiency) of revenues over expenditures	137,287	30,394	106,893
Other financing sources (uses):			
Transfers out	(31,084)	(52,040)	20,956
Total Other financing sources (uses):	(31,084)	(52,040)	20,956
Net change in fund balance	106,204	(21,646)	127,850
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 5/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	293,651	(21,646)	315,297

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 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	49,907	50,737	(830)
Investment income	6,164	0	6,164
Miscellaneous	0	0	0
Total Revenues:	<u>56,071</u>	<u>50,737</u>	<u>5,334</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	2,550	3,400	850
MOWING & LANDSCAPE MAINTENANCE	629	1,166	537
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,600	1,600
REPAIR & MAINT - GENERAL	175	5,000	4,825
REPAIR & MAINT-TELEMETRY	18	5,000	4,982
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	713	848	135
Total Physical Environment	<u>4,548</u>	<u>29,045</u>	<u>24,497</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	9,600	12,500	2,900
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	<u>9,600</u>	<u>12,500</u>	<u>2,900</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>14,148</u>	<u>41,545</u>	<u>27,397</u>
Excess (deficiency) of revenues over expenditures	<u>41,923</u>	<u>9,192</u>	<u>32,731</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(15,156)	(21,692)	6,536
Total Other financing sources (uses):	<u>(15,156)</u>	<u>(21,692)</u>	<u>6,536</u>
Net change in fund balance	26,767	(12,500)	39,267
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>298,807</u>	<u>(12,500)</u>	<u>311,307</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 5/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	130,322	131,701	(1,379)
Intergovernmental revenues	0	0	0
Investment income	7,168	0	7,168
Miscellaneous	0	0	0
Total Revenues:	<u>137,490</u>	<u>131,701</u>	<u>5,789</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	272	272
Special Legislative Activities	0	0	0
AUDITORS SERVICES	732	840	108
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,495	2,771	1,276
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	221	20,000	19,779
REPAIR & MAINT-CANAL/LAKE	5,540	7,500	1,960
REPAIR & MAINT-BLDG	0	3,000	3,000
REPAIR & MAINT - GENERAL	300	5,000	4,700
REPAIR & MAINT-TELEMETRY	587	18,000	17,413
REPAIR & MAINT - GATE/FENCE	0	2,500	2,500
R&M- GENERATORS	6,632	12,500	5,868
REPAIR & MAINT- WATER CTRL STR	0	1,600	1,600
Other	<u>3,232</u>	<u>6,820</u>	<u>3,588</u>
Total Physical Environment	<u>18,740</u>	<u>83,303</u>	<u>64,563</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	7,106	61,250	54,144
Total Capital outlay	<u>7,106</u>	<u>61,250</u>	<u>54,144</u>
Total Expenditures:	<u>25,846</u>	<u>144,553</u>	<u>118,707</u>
Excess (deficiency) of revenues over expenditures	<u>111,644</u>	<u>(12,852)</u>	<u>124,496</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(26,718)	(48,398)	21,680
Total Other financing sources (uses):	<u>(26,718)</u>	<u>(48,398)</u>	<u>21,680</u>
Net change in fund balance	84,926	(61,250)	146,176
Fund balances, beginning of year	<u>272,622</u>	<u>0</u>	<u>272,622</u>
Total Fund balances, beginning of year	<u>272,622</u>	<u>0</u>	<u>272,622</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 5/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	357,548	(61,250)	418,798

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 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	124,824	125,999	(1,175)
Intergovernmental revenues	2,479	0	2,479
Investment income	9,992	0	9,992
Miscellaneous	9,580	0	9,580
Total Revenues:	146,874	125,999	20,875
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	2,479	4,513	2,034
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	588	675	87
CHEMICAL WEED CONTROL	3,377	5,789	2,412
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,200	1,200
MOWING & LANDSCAPE MAINTENANCE	9,088	16,842	7,754
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	22	1,000	978
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	1,963	1,570	(393)
Total Physical Environment	17,516	42,089	24,573
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	9,300	10,000	700
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	879	3,122	2,243
Total Capital outlay	10,179	13,122	2,943
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	27,695	55,211	27,516
Excess (deficiency) of revenues over expenditures	119,180	70,788	48,392
Other financing sources (uses):			
Transfers out	(33,149)	(70,788)	37,639
Total Other financing sources (uses):	(33,149)	(70,788)	37,639
Net change in fund balance	86,031	0	86,031
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 5/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	495,043	0	495,043

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 5/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	135,144	135,931	(787)
Intergovernmental revenues	0	0	0
Investment income	9,050	0	9,050
Miscellaneous	(80)	0	(80)
Total Revenues:	<u>144,113</u>	<u>135,931</u>	<u>8,182</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	3,719	6,549	2,830
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	615	705	90
CHEMICAL WEED CONTROL	2,292	3,930	1,638
MOWING SERVICES	0	0	0
SECURITY SERVICES	272	0	(272)
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	3,268	6,056	2,788
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	18	12,000	11,982
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	1,544	1,665	121
Total Physical Environment	<u>12,227</u>	<u>75,405</u>	<u>63,178</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	11,472	0	(11,472)
Other	516	1,835	1,319
Total Capital outlay	<u>11,989</u>	<u>1,835</u>	<u>(10,154)</u>
Interest	0	0	0
Total Expenditures:	<u>24,215</u>	<u>77,240</u>	<u>53,025</u>
Excess (deficiency) of revenues over expenditures	<u>119,898</u>	<u>58,691</u>	<u>61,207</u>
Other financing sources (uses):			
Transfers out	(38,302)	(78,691)	40,389

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 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Other financing sources (uses):	(38,302)	(78,691)	40,389
Net change in fund balance	81,596	(20,000)	101,596
Fund balances, beginning of year	367,166	0	367,166
Total Fund balances, beginning of year	367,166	0	367,166
Fund balance, end of period	448,762	(20,000)	468,762

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 5/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,139,310	1,146,109	(6,799)
Intergovernmental revenues	0	0	0
Investment income	36,973	0	36,973
Miscellaneous	666	0	666
Total Revenues:	<u>1,176,949</u>	<u>1,146,109</u>	<u>30,840</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	1,062	2,384	1,322
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	23,159	42,510	19,351
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	6,781	12,568	5,787
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	137,037	239,670	102,633
UPLAND MAINTENANCE	12,893	34,850	21,957
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	65,585	111,816	46,231
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	7,350	10,000	2,650
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	4,000	4,000
REPAIR & MAINT-TELEMTRY	36	5,000	4,964
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	12,164	14,000	1,836
R & M PRESERVE STRUCTURES	0	150,000	150,000
REPAIR & MAINT- RTU GATES	980	1,000	20
REPAIR & MAINT- WATER CTRL STR	0	25,000	25,000
Other	81,042	133,194	52,152
Total Physical Environment	<u>351,665</u>	<u>905,593</u>	<u>553,928</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 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Principal	0	0	0
Total Expenditures:	<u>351,790</u>	<u>994,593</u>	<u>642,803</u>
Excess (deficiency) of revenues over expenditures	<u>825,158</u>	<u>151,516</u>	<u>673,642</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(138,857)</u>	<u>(241,516)</u>	<u>102,659</u>
Total Other financing sources (uses):	<u>(138,857)</u>	<u>(241,516)</u>	<u>102,659</u>
Net change in fund balance	686,301	(90,000)	776,301
Fund balances, beginning of year	1,186,990	0	1,186,990
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>1,873,292</u>	<u>(90,000)</u>	<u>1,963,292</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 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	924,527	930,539	(6,012)
Intergovernmental revenues	0	0	0
Investment income	29,193	0	29,193
Miscellaneous	0	0	0
Total Revenues:	953,720	930,539	23,181
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	1,500	0	(1,500)
AUDITORS SERVICES	2,789	3,199	410
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	9,894	18,161	8,267
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,422	2,635	1,213
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	134,337	239,670	105,333
UPLAND MAINTENANCE	31,516	85,190	53,674
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	49,401	46,341	(3,060)
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	231	5,000	4,769
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	1,850	3,000	1,150
R&M- Aerator refurbishments	6,082	7,000	918
R & M PRESERVE STRUCTURES	19,944	150,000	130,056
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	47,877	82,549	34,672
Total Physical Environment	306,868	751,945	445,077
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:	306,868	794,945	488,077

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 5/31/2024
(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>646,852</u>	<u>135,594</u>	<u>511,258</u>
Other financing sources (uses):			
Transfers out	<u>(120,199)</u>	<u>(178,594)</u>	<u>58,395</u>
Total Other financing sources (uses):	<u>(120,199)</u>	<u>(178,594)</u>	<u>58,395</u>
Net change in fund balance	526,652	(43,000)	569,652
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>1,461,805</u>	<u>(43,000)</u>	<u>1,504,805</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 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	3,025,199	3,062,555	(37,356)
Intergovernmental revenues	0	0	0
Investment income	76,940	0	76,940
Miscellaneous	1,610	0	1,610
Total Revenues:	3,103,749	3,062,555	41,194
Expenditures:			
Physical Environment			
ENGINEERING FEES	14,318	54,000	39,682
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,856	5,000	3,144
WATER QUALITY	9,825	17,390	7,565
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	310,021	525,150	215,129
CHEMICAL WEED CONTROL	193,780	331,937	138,157
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	18,715	34,683	15,968
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	6,460	6,460	0
PRESERVE/EXOTIC MAINT	21,204	109,250	88,046
REPAIR & MAINT-AERATORS	166,999	254,110	87,111
REPAIR & MAINT-PUMP STATN	4,165	55,000	50,835
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	19,500	47,000	27,500
REPAIR & MAINT-BLDG	975	6,000	5,025
REPAIR & MAINT - GENERAL	1,485	15,000	13,515
REPAIR & MAINT-TELEMTRY	1,826	10,500	8,674
REPAIR & MAINT-ROADS	60,072	130,000	69,928
REPAIR & MAINT-CULVERTS	0	100,000	100,000
REPAIR & MAINT - GATE/FENCE	850	5,000	4,150
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	0	160,000	160,000
R&M- Aerator refurbishments	24,394	35,000	10,606
R&M- GENERATORS	6,962	17,500	10,539
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	4,500	4,500
R&M- PRESERVE STRUCTURE/INLETS	520	2,080	1,560
Other	166,376	268,540	102,164
Total Physical Environment	1,040,102	2,209,675	1,169,573
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 5/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
MACHINERY & EQUIPMENT	44,053	202,500	158,447
Other	<u>3,614</u>	<u>8,403</u>	<u>4,789</u>
Total Capital outlay	202,845	210,903	8,058
Principal	0	179,522	179,522
Interest	<u>8,492</u>	<u>16,983</u>	<u>8,491</u>
Total Expenditures:	<u>1,251,438</u>	<u>2,617,083</u>	<u>1,365,645</u>
Excess (deficiency) of revenues over expenditures	<u>1,852,311</u>	<u>445,472</u>	<u>1,406,839</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(398,931)	(695,472)	296,541
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(398,931)</u>	<u>(695,472)</u>	<u>296,541</u>
Net change in fund balance	1,453,380	(250,000)	1,703,380
Fund balances, beginning of year	<u>2,362,653</u>	<u>0</u>	<u>2,362,653</u>
Total Fund balances, beginning of year	<u>2,362,653</u>	<u>0</u>	<u>2,362,653</u>
Fund balance, end of period	<u>3,816,033</u>	<u>(250,000)</u>	<u>4,066,033</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12
From 10/1/2023 Through 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	74,797	75,540	(743)
Intergovernmental revenues	0	0	0
Investment income	4,921	0	4,921
Miscellaneous	68	0	68
Total Revenues:	79,785	75,540	4,245
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	113	194	81
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,824	3,381	1,557
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	22	1,000	978
REPAIR & MAINT-TELEMETRY	18	5,000	4,982
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	748	754	6
Total Physical Environment	5,877	20,175	14,298
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	7,800	10,000	2,200
MACHINERY & EQUIPMENT	0	0	0
Other	588	2,088	1,500
Total Capital outlay	8,388	12,088	3,700
Total Expenditures:	14,265	32,263	17,998
Excess (deficiency) of revenues over expenditures	65,521	43,277	22,244
Other financing sources (uses):			
Transfers out	(26,664)	(53,277)	26,613
Total Other financing sources (uses):	(26,664)	(53,277)	26,613
Net change in fund balance	38,856	(10,000)	48,856
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	235,038	(10,000)	245,038

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 5/31/2024
(In Whole Numbers)

Current Year Actual	Total Budget - Original	Total Budget Variance - Original
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Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12A
From 10/1/2023 Through 5/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	26,042	26,188	(146)
Intergovernmental revenues	0	0	0
Investment income	2,772	0	2,772
Miscellaneous	0	0	0
Total Revenues:	<u>28,814</u>	<u>26,188</u>	<u>2,626</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	120	138	18
CHEMICAL WEED CONTROL	677	1,255	578
TRASH DISPOSAL	0	1,500	1,500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	911	7,994	7,083
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	1,786	2,989	1,203
Total Physical Environment	<u>3,495</u>	<u>18,876</u>	<u>15,381</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>3,495</u>	<u>18,876</u>	<u>15,381</u>
Excess (deficiency) of revenues over expenditures	<u>25,319</u>	<u>7,312</u>	<u>18,007</u>
Other financing sources (uses):			
Transfers out	(5,454)	(10,812)	5,358
Total Other financing sources (uses):	<u>(5,454)</u>	<u>(10,812)</u>	<u>5,358</u>
Net change in fund balance	19,864	(3,500)	23,364
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>138,707</u>	<u>(3,500)</u>	<u>142,207</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 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	959,555	972,528	(12,973)
Intergovernmental revenues	0	0	0
Investment income	23,897	0	23,897
Miscellaneous	43,960	0	43,960
Total Revenues:	1,027,413	972,528	54,885
Expenditures:			
Physical Environment			
ENGINEERING FEES	98	1,000	903
ENGINEERING-PERMITS	1,613	0	(1,613)
LEGAL SERVICES	5,353	5,000	(353)
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	23,041	42,702	19,661
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	6,719	10,079	3,360
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	89,171	166,474	77,303
REPAIR & MAINT-PUMP STATN	2,321	20,000	17,679
REPAIR & MAINT-CANAL/LAKE	5,000	5,000	0
REPAIR & MAINT-BLDG	0	1,000	1,000
REPAIR & MAINT - GENERAL	5,435	5,000	(435)
REPAIR & MAINT-TELEMTRY	791	6,000	5,209
REPAIR & MAINT-CULVERTS	74,100	40,000	(34,100)
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	25,289	28,000	2,711
R&M- GENERATORS	2,470	12,500	10,030
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	112,739	194,582	81,843
Total Physical Environment	360,179	552,722	192,543
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	791	1,478	687
Total Capital outlay	238,806	116,978	(121,828)
Principal	0	96,407	96,407
Interest	4,560	9,120	4,560
Total Expenditures:	603,545	775,227	171,682
Excess (deficiency) of revenues over expenditures	423,868	197,301	226,567

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 5/31/2024
(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	(119,076)	(181,097)	62,021
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(119,076)</u>	<u>(181,097)</u>	<u>62,021</u>
Net change in fund balance	304,792	16,204	288,588
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>1,086,041</u></u>	<u><u>16,204</u></u>	<u><u>1,069,837</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 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	994,733	1,011,979	(17,246)
Intergovernmental revenues	0	0	0
Investment income	32,120	0	32,120
Miscellaneous	2,240	0	2,240
Total Revenues:	1,029,093	1,011,979	17,114
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	44,255	82,018	37,763
MOWING SERVICES	0	0	0
TRASH DISPOSAL	17,500	30,000	12,500
MOWING & LANDSCAPE MAINTENANCE	7,871	14,587	6,716
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	102,309	193,608	91,299
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	17,530	25,000	7,470
REPAIR & MAINT - GENERAL	0	15,000	15,000
REPAIR & MAINT-TELEMETRY	223	6,000	5,777
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	24,329	28,000	3,671
REPAIR & MAINT- RTU GATES	0	6,000	6,000
REPAIR & MAINT- WATER CTRL STR	0	11,000	11,000
Other	131,033	216,230	85,197
Total Physical Environment	350,497	670,675	320,178
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	23,800	501,500	477,700
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	16,352	92,000	75,648
Other	2,251	5,779	3,528
Total Capital outlay	42,403	599,279	556,876
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	392,900	1,269,954	877,054
Excess (deficiency) of revenues over expenditures	636,193	(257,975)	894,168

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 5/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(95,190)	(176,125)	80,935
Total Other financing sources (uses):	(95,190)	(176,125)	80,935
Net change in fund balance	541,003	(434,100)	975,103
Fund balances, beginning of year			
	<u>1,024,729</u>	<u>0</u>	<u>1,024,729</u>
Total Fund balances, beginning of year	<u>1,024,729</u>	<u>0</u>	<u>1,024,729</u>
Fund balance, end of period	<u><u>1,565,731</u></u>	<u><u>(434,100)</u></u>	<u><u>1,999,831</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2023 Through 5/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,309,853	1,321,965	(12,112)
Intergovernmental revenues	0	0	0
Investment income	49,624	0	49,624
Miscellaneous	54,121	0	54,121
Total Revenues:	<u>1,413,599</u>	<u>1,321,965</u>	<u>91,634</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	176	40,000	39,825
ENGINEERING-PERMITS	14,085	0	(14,085)
ENVIRONMENTAL LIASON	11,787	25,031	13,245
LEGAL SERVICES	16,338	15,000	(1,338)
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	399	6,386	5,987
CHEMICAL WEED CONTROL	24,788	42,494	17,706
MOWING SERVICES	0	0	0
SECURITY SERVICES	345,998	461,331	115,333
TRASH DISPOSAL	0	5,000	5,000
MOWING & LANDSCAPE MAINTENANCE	25,034	46,395	21,361
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-TELEMTRY	0	1,000	1,000
REPAIR & MAINT-ROADS	25,243	340,000	314,757
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	3,710	6,876	3,166
REPAIR & MAINT- WATER CTRL STR	0	5,000	5,000
Other	21,205	20,978	(227)
Total Physical Environment	<u>497,070</u>	<u>1,210,159</u>	<u>713,089</u>
Capital outlay			
ROADS/BRIDGES	0	550,000	550,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	5,271	3,186	(2,085)
Total Capital outlay	<u>5,271</u>	<u>553,186</u>	<u>547,915</u>
Principal	0	0	0
Total Expenditures:	<u>502,341</u>	<u>1,763,345</u>	<u>1,261,004</u>
Excess (deficiency) of revenues over expenditures	<u>911,258</u>	<u>(441,380)</u>	<u>1,352,638</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 5/31/2024
(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	(137,250)	(238,620)	101,370
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(137,250)</u>	<u>(238,620)</u>	<u>101,370</u>
Net change in fund balance	774,008	(680,000)	1,454,008
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>2,482,197</u></u>	<u><u>(680,000)</u></u>	<u><u>3,162,197</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 5/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	2,117,899	2,141,417	(23,518)
Intergovernmental revenues	219,934	229,500	(9,566)
Investment income	69,744	0	69,744
Miscellaneous	4,193	0	4,193
Total Revenues:	<u>2,411,771</u>	<u>2,370,917</u>	<u>40,854</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	14,650	36,000	21,350
ENGINEERING-PERMITS	3,546	0	(3,546)
LEGAL SERVICES	4,060	18,000	13,940
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	221,597	411,018	189,421
CHEMICAL WEED CONTROL	112,756	193,057	80,301
TRASH DISPOSAL	295	1,300	1,005
MOWING & LANDSCAPE MAINTENANCE	9,077	16,822	7,745
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	24,718	24,718	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	105,136	189,135	83,999
REPAIR & MAINT-PUMP STATN	29,273	55,000	25,727
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	375	2,000	1,625
REPAIR & MAINT - GENERAL	2,210	15,000	12,790
REPAIR & MAINT-TELEMETRY	7,077	37,000	29,923
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	5,941	17,500	11,559
REPAIR & MAINT- STREET SWEEP	19,971	29,655	9,684
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	149,588	266,258	116,670
Total Physical Environment	<u>1,047,212</u>	<u>2,056,575</u>	<u>1,009,363</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	7,106	97,500	90,394
Other	850	3,020	2,170
Total Capital outlay	<u>7,956</u>	<u>100,520</u>	<u>92,564</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 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Principal	34,448	49,398	14,950
Interest	4,426	25,500	21,074
Total Expenditures:	1,094,042	2,231,993	1,137,951
Excess (deficiency) of revenues over expenditures	1,317,728	138,924	1,178,804
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(217,254)	(371,770)	154,516
Capital contributions from landowners	17,371	22,047	(4,676)
Total Other financing sources (uses):	(199,883)	(349,723)	149,840
Net change in fund balance	1,117,846	(210,799)	1,328,645
Fund balances, beginning of year	2,303,636	0	2,303,636
Total Fund balances, beginning of year	2,303,636	0	2,303,636
Fund balance, end of period	3,421,482	(210,799)	3,632,281

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 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	551,658	553,885	(2,227)
Intergovernmental revenues	0	0	0
Investment income	17,662	0	17,662
Miscellaneous	1,010	0	1,010
Total Revenues:	570,329	553,885	16,444
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	684	500	(184)
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	399	26,665	26,266
CHEMICAL WEED CONTROL	17,828	30,563	12,735
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	2,982	5,526	2,544
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	1,780	20,706	18,926
REPAIR & MAINT-AERATORS	17,137	85,365	68,228
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	44	7,000	6,956
REPAIR & MAINT-TELEMETRY	53	5,000	4,947
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	6,082	7,000	918
REPAIR & MAINT- RTU GATES	0	4,000	4,000
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	70,213	95,712	25,499
Total Physical Environment	125,805	335,819	210,014
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	15,600	20,000	4,400
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	76,174	92,000	15,826
Other	519	1,845	1,326
Total Capital outlay	92,293	113,845	21,552
Interest	0	0	0
Total Expenditures:	218,098	449,664	231,566
Excess (deficiency) of revenues over expenditures	352,231	104,221	248,010

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 5/31/2024
(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>(65,363)</u>	<u>(124,221)</u>	<u>58,858</u>
Total Other financing sources (uses):	<u>(65,363)</u>	<u>(124,221)</u>	<u>58,858</u>
Net change in fund balance	286,868	(20,000)	306,868
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>847,238</u></u>	<u><u>(20,000)</u></u>	<u><u>867,238</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 5/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	39,820	40,096	(276)
Investment income	10,343	0	10,343
Miscellaneous	0	0	0
Total Revenues:	<u>50,163</u>	<u>40,096</u>	<u>10,067</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	398	397	(1)
Total Physical Environment	<u>475</u>	<u>11,985</u>	<u>11,510</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>475</u>	<u>26,985</u>	<u>26,510</u>
Excess (deficiency) of revenues over expenditures	<u>49,688</u>	<u>13,111</u>	<u>36,577</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(9,824)	(17,611)	7,787
Total Other financing sources (uses):	<u>(9,824)</u>	<u>(17,611)</u>	<u>7,787</u>
Net change in fund balance	39,865	(4,500)	44,365
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>511,150</u>	<u>(4,500)</u>	<u>515,650</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 5/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	226,432	228,772	(2,340)
Intergovernmental revenues	0	0	0
Investment income	9,184	0	9,184
Miscellaneous	4,935	0	4,935
Total Revenues:	<u>240,552</u>	<u>228,772</u>	<u>11,780</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	15,381	5,000	(10,381)
ENGINEERING-PERMITS	250	0	(250)
LEGAL SERVICES	6,656	1,000	(5,656)
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	4,074	7,550	3,476
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	7,500	12,000	4,500
REPAIR & MAINT - GENERAL	3,686	10,000	6,314
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	2,170	2,173	3
Total Physical Environment	<u>41,127</u>	<u>49,362</u>	<u>8,235</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	51,400	20,000	(31,400)
CULVERTS/STRUCTURES	0	0	0
Other	140	498	358
Total Capital outlay	<u>51,540</u>	<u>20,498</u>	<u>(31,042)</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>92,667</u>	<u>69,860</u>	<u>(22,807)</u>
Excess (deficiency) of revenues over expenditures	<u>147,885</u>	<u>158,912</u>	<u>(11,027)</u>
Other financing sources (uses):			
Transfers out	(30,510)	(43,912)	13,402
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>(30,510)</u>	<u>(43,912)</u>	<u>13,402</u>
Net change in fund balance	117,375	115,000	2,375
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 5/31/2024
(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	445,551	115,000	330,551

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 5/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	800,380	801,955	(1,575)
Intergovernmental revenues	0	0	0
Investment income	16,057	0	16,057
Miscellaneous	190	0	190
Total Revenues:	<u>816,627</u>	<u>801,955</u>	<u>14,672</u>
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	71,578	132,236	60,658
CHEMICAL WEED CONTROL	30,002	51,432	21,430
MOWING & LANDSCAPE MAINTENANCE	173	321	148
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	146,764	203,205	56,441
REPAIR & MAINT-AERATORS	10,133	52,940	42,807
REPAIR & MAINT-PUMP STATN	1,222	10,000	8,778
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	250	3,000	2,750
REPAIR & MAINT-TELEMETRY	434	10,000	9,566
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	2,173	12,500	10,327
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
R&M- PRESERVE STRUCTURE/INLETS	520	2,080	1,560
Other	18,993	29,753	10,760
Total Physical Environment	<u>297,028</u>	<u>559,802</u>	<u>262,774</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	31,250	31,250
Other	110	392	282
Total Capital outlay	<u>110</u>	<u>31,642</u>	<u>31,532</u>
Principal	17,224	24,699	7,475
Interest	2,213	12,750	10,537
Total Expenditures:	<u>316,576</u>	<u>628,893</u>	<u>312,317</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2023 Through 5/31/2024
(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>500,051</u>	<u>173,062</u>	<u>326,989</u>
Other financing sources (uses):			
Transfers out	(124,586)	(222,708)	98,122
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(124,586)</u>	<u>(222,708)</u>	<u>98,122</u>
Net change in fund balance	375,465	(49,646)	425,111
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>799,839</u>	<u>(49,646)</u>	<u>849,485</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 5/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	321,600	322,542	(942)
Intergovernmental revenues	0	0	0
Investment income	10,511	0	10,511
Miscellaneous	880	0	880
Total Revenues:	<u>332,991</u>	<u>322,542</u>	<u>10,449</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	4,737	36,805	32,068
CHEMICAL WEED CONTROL	22,689	38,896	16,207
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	350	648	298
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	63,362	115,031	51,669
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	165	4,000	3,835
REPAIR & MAINT-TELEMETRY	79	1,000	921
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	100,000	100,000
REPAIR & MAINT - GATE/FENCE	1,900	1,500	(400)
REPAIR & MAINT- RTU GATES	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
R&M- PRESERVE STRUCTURE/INLETS	728	2,912	2,184
Other	<u>3,328</u>	<u>3,440</u>	<u>112</u>
Total Physical Environment	<u>99,585</u>	<u>318,058</u>	<u>218,473</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	<u>259</u>	<u>919</u>	<u>660</u>
Total Capital outlay	<u>259</u>	<u>919</u>	<u>660</u>
Total Expenditures:	<u>99,843</u>	<u>318,977</u>	<u>219,134</u>
Excess (deficiency) of revenues over expenditures	<u>233,148</u>	<u>3,565</u>	<u>229,583</u>
Other financing sources (uses):			
Transfers out	(49,589)	(83,565)	33,976

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 5/31/2024
(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>(49,589)</u>	<u>(83,565)</u>	<u>33,976</u>
Net change in fund balance	183,558	(80,000)	263,558
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>511,191</u>	<u>(80,000)</u>	<u>591,191</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 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	334,125	335,774	(1,649)
Intergovernmental revenues	0	0	0
Investment income	20,856	0	20,856
Miscellaneous	73	0	73
Total Revenues:	355,053	335,774	19,279
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	11,063	48,071	37,008
CHEMICAL WEED CONTROL	22,867	39,200	16,333
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	13,466	24,956	11,490
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	4,227	24,157	19,930
REPAIR & MAINT-AERATORS	347	7,994	7,647
REPAIR & MAINT-PUMP STATN	456	20,000	19,544
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	400	10,000	9,600
REPAIR & MAINT-TELEMETRY	587	5,000	4,413
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	8,462	13,395	4,933
Total Physical Environment	69,225	399,506	330,281
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	150,000	150,000
MACHINERY & EQUIPMENT	7,106	61,250	54,144
Other	285	567	282
Total Capital outlay	7,391	211,817	204,426
Principal	0	0	0
Total Expenditures:	76,616	611,323	534,707

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 5/31/2024
(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>278,438</u>	<u>(275,549)</u>	<u>553,987</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(65,382)	(115,701)	50,319
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(65,382)</u>	<u>(115,701)</u>	<u>50,319</u>
Net change in fund balance	213,056	(391,250)	604,306
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>1,042,130</u>	<u>(391,250)</u>	<u>1,433,380</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 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	176,265	177,097	(832)
Investment income	8,753	0	8,753
Miscellaneous	350	0	350
Total Revenues:	185,369	177,097	8,272
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	399	7,512	7,113
CHEMICAL WEED CONTROL	3,245	5,562	2,317
TRASH DISPOSAL	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	30,114	69,021	38,907
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	3,113	2,778	(335)
Total Physical Environment	42,647	120,106	77,459
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	198	703	505
Total Capital outlay	198	703	505
Total Expenditures:	42,844	120,809	77,965
Excess (deficiency) of revenues over expenditures	142,524	56,288	86,236
Other financing sources (uses):			
Transfers out	(32,803)	(56,288)	23,485
Total Other financing sources (uses):	(32,803)	(56,288)	23,485
Net change in fund balance	109,722	0	109,722
Fund balances, beginning of year	329,693	0	329,693
Total Fund balances, beginning of year	329,693	0	329,693
Fund balance, end of period	439,415	0	439,415

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 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	91,333	91,247	86
Intergovernmental revenues	0	0	0
Investment income	2,698	0	2,698
Miscellaneous	0	0	0
Total Revenues:	<u>94,032</u>	<u>91,247</u>	<u>2,785</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	399	6,386	5,987
CHEMICAL WEED CONTROL	6,564	11,252	4,688
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	8,916	30,820	21,904
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	914	903	(11)
Total Physical Environment	<u>21,019</u>	<u>52,724</u>	<u>31,705</u>
Capital outlay	48	171	123
Principal	5,741	8,233	2,492
Interest	738	4,250	3,512
Total Expenditures:	<u>27,547</u>	<u>65,378</u>	<u>37,831</u>
Excess (deficiency) of revenues over expenditures	<u>66,485</u>	<u>25,869</u>	<u>40,616</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(16,820)	(25,869)	9,049
Total Other financing sources (uses):	<u>(16,820)</u>	<u>(25,869)</u>	<u>9,049</u>
Net change in fund balance	49,665	0	49,665
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>130,656</u>	<u>0</u>	<u>130,656</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 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	888,307	894,231	(5,924)
Intergovernmental revenues	0	0	0
Investment income	43,934	0	43,934
Miscellaneous	(1,631)	0	(1,631)
Total Revenues:	930,611	894,231	36,380
Expenditures:			
Physical Environment			
ENGINEERING FEES	39	18,000	17,961
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	559	1,037	478
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	142,761	317,235	174,474
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	27	6,000	5,973
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	38,736	35,000	(3,736)
REPAIR & MAINT- RTU GATES	0	4,000	4,000
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	214,623	317,989	103,366
Total Physical Environment	409,466	1,028,084	618,618
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	173,549	138,000	(35,549)
Other	842	2,106	1,264
Total Capital outlay	174,392	200,106	25,714
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	583,858	1,228,190	644,332
Excess (deficiency) of revenues over expenditures	346,753	(333,959)	680,712

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 5/31/2024
(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>(148,105)</u>	<u>(276,041)</u>	<u>127,936</u>
Total Other financing sources (uses):	<u>(148,105)</u>	<u>(276,041)</u>	<u>127,936</u>
Net change in fund balance	198,649	(610,000)	808,649
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>1,750,397</u></u>	<u><u>(610,000)</u></u>	<u><u>2,360,397</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 5/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	21,206	21,587	(381)
Intergovernmental revenues	0	0	0
Investment income	868	0	868
Miscellaneous	500	0	500
Total Revenues:	<u>22,573</u>	<u>21,587</u>	<u>986</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	76	87	11
CHEMICAL WEED CONTROL	1,052	1,803	751
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	1,850	2,500	650
JANITORIAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	1,189	2,204	1,015
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	212	215	3
Total Physical Environment	<u>4,379</u>	<u>15,809</u>	<u>11,430</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	5,000	5,000
CULVERTS/STRUCTURES	0	0	0
Other	20	72	52
Total Capital outlay	<u>20</u>	<u>5,072</u>	<u>5,052</u>
Total Expenditures:	<u>4,400</u>	<u>20,881</u>	<u>16,482</u>
Excess (deficiency) of revenues over expenditures	<u>18,174</u>	<u>706</u>	<u>17,468</u>
Other financing sources (uses):			
Transfers out	(4,315)	(7,781)	3,466
Total Other financing sources (uses):	<u>(4,315)</u>	<u>(7,781)</u>	<u>3,466</u>
Net change in fund balance	13,859	(7,075)	20,934
Fund balances, beginning of year	<u>29,705</u>	<u>0</u>	<u>29,705</u>
Total Fund balances, beginning of year	<u>29,705</u>	<u>0</u>	<u>29,705</u>
Fund balance, end of period	<u>43,564</u>	<u>(7,075)</u>	<u>50,639</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32A
From 10/1/2023 Through 5/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	4,817	4,808	9
Investment income	<u>844</u>	<u>0</u>	<u>844</u>
Total Investment income	<u>844</u>	<u>0</u>	<u>844</u>
Total Revenues:	<u>5,660</u>	<u>4,808</u>	<u>852</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	1,189	2,204	1,015
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	<u>48</u>	<u>49</u>	<u>1</u>
Total Physical Environment	<u>2,247</u>	<u>5,365</u>	<u>3,118</u>
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>2,247</u>	<u>5,365</u>	<u>3,118</u>
Excess (deficiency) of revenues over expenditures	<u>3,414</u>	<u>(557)</u>	<u>3,971</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	3,007	(1,500)	4,507
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>41,143</u>	<u>(1,500)</u>	<u>42,643</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 5/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	25,148	25,456	(308)
Intergovernmental revenues	0	0	0
Investment income	1,617	0	1,617
Miscellaneous	(5)	0	(5)
Total Revenues:	<u>26,760</u>	<u>25,456</u>	<u>1,304</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	1,182	2,026	844
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	252	252	0
Total Physical Environment	<u>5,498</u>	<u>19,958</u>	<u>14,460</u>
Capital outlay	29	102	73
Total Expenditures:	<u>5,526</u>	<u>20,060</u>	<u>14,534</u>
Excess (deficiency) of revenues over expenditures	<u>21,234</u>	<u>5,396</u>	<u>15,838</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(6,022)	(9,396)	3,374
Total Other financing sources (uses):	<u>(6,022)</u>	<u>(9,396)</u>	<u>3,374</u>
Net change in fund balance	15,212	(4,000)	19,212
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>78,868</u>	<u>(4,000)</u>	<u>82,868</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 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	177,487	190,698	(13,211)
Intergovernmental revenues	0	0	0
Investment income	7,499	0	7,499
Miscellaneous	190	0	190
Total Revenues:	185,176	190,698	(5,522)
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	11,140	19,096	7,956
AUDITORS SERVICES	942	1,080	138
SECURITY SERVICES	272	0	(272)
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	6,356	11,780	5,424
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	10,163	10,000	(163)
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	20,000	20,000
Other	4,351	4,635	284
Total Physical Environment	37,643	112,591	74,948
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	7,500	7,500
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	9,338	0	(9,338)
Other	34	120	86
Total Capital outlay	9,372	7,620	(1,752)
Principal	0	21,668	21,668
Interest	2,665	5,200	2,535
Total Expenditures:	49,679	147,079	97,400
Excess (deficiency) of revenues over expenditures	135,497	43,619	91,878
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(47,224)	(71,829)	24,605
Total Other financing sources (uses):	(47,224)	(71,829)	24,605
Net change in fund balance	88,273	(28,210)	116,483
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 5/31/2024
(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	365,209	(28,210)	393,419

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 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	74,713	75,242	(529)
Investment income	8,340	0	8,340
Total Investment income	8,340	0	8,340
Total Revenues:	83,053	75,242	7,811
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-TELEMETRY	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	747	745	(2)
Total Physical Environment	4,104	107,482	103,378
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	36	128	92
Total Capital outlay	36	128	92
Total Expenditures:	4,140	107,610	103,470
Excess (deficiency) of revenues over expenditures	78,913	(32,368)	111,281
Other financing sources (uses):			
Transfers out	(12,708)	(24,632)	11,924
Total Other financing sources (uses):	(12,708)	(24,632)	11,924
Net change in fund balance	66,206	(57,000)	123,206
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	421,069	(57,000)	478,069

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 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	7,558	7,539	19
Investment income	880	0	880
Miscellaneous	0	0	0
Total Revenues:	8,438	7,539	899
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	76	75	(1)
Total Physical Environment	1,077	3,678	2,601
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	14	50	36
Total Capital outlay	14	50	36
Total Expenditures:	1,091	3,728	2,637
Excess (deficiency) of revenues over expenditures	7,347	3,811	3,536
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(2,402)	(5,811)	3,409
Total Other financing sources (uses):	(2,402)	(5,811)	3,409
Net change in fund balance	4,945	(2,000)	6,945
Fund balances, beginning of year	38,534	0	38,534
Total Fund balances, beginning of year	38,534	0	38,534
Fund balance, end of period	43,479	(2,000)	45,479

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 5/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,033,451	1,034,066	(615)
Intergovernmental revenues	0	0	0
Investment income	33,870	0	33,870
Miscellaneous	1,198	0	1,198
Total Revenues:	<u>1,068,519</u>	<u>1,034,066</u>	<u>34,453</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	8,056	5,000	(3,056)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	3,651	1,500	(2,151)
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	67,731	125,525	57,794
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	8,422	15,609	7,187
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	244,057	422,752	178,695
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	479	40,000	39,521
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	2,250	15,000	12,751
REPAIR & MAINT - GENERAL	1,385	15,000	13,615
REPAIR & MAINT-TELEMETRY	1,057	12,000	10,943
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	<u>23,115</u>	<u>42,582</u>	<u>19,467</u>
Total Physical Environment	<u>367,257</u>	<u>774,034</u>	<u>406,777</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	59,957	0	(59,957)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	80,000	80,000
Other	<u>280</u>	<u>995</u>	<u>715</u>
Total Capital outlay	<u>60,237</u>	<u>80,995</u>	<u>20,758</u>
Total Expenditures:	<u>427,494</u>	<u>855,029</u>	<u>427,535</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 5/31/2024
(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>641,025</u>	<u>179,037</u>	<u>461,988</u>
Other financing sources (uses):			
Transfers out	<u>(186,193)</u>	<u>(274,037)</u>	<u>87,844</u>
Total Other financing sources (uses):	<u>(186,193)</u>	<u>(274,037)</u>	<u>87,844</u>
Net change in fund balance	454,832	(95,000)	549,832
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>1,568,387</u>	<u>(95,000)</u>	<u>1,663,387</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 5/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	120,391	119,939	452
Intergovernmental revenues	0	0	0
Investment income	12,100	0	12,100
Miscellaneous	2,280	0	2,280
Total Revenues:	<u>134,771</u>	<u>119,939</u>	<u>14,832</u>
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	4,079	7,200	3,121
Other	3,904	3,238	(666)
Total Physical Environment	<u>11,106</u>	<u>314,390</u>	<u>303,284</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	72	258	186
Total Capital outlay	<u>72</u>	<u>258</u>	<u>186</u>
Total Expenditures:	<u>11,179</u>	<u>314,648</u>	<u>303,469</u>
Excess (deficiency) of revenues over expenditures	<u>123,592</u>	<u>(194,709)</u>	<u>318,301</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(23,702)	(55,291)	31,589
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(23,702)</u>	<u>(55,291)</u>	<u>31,589</u>
Net change in fund balance	99,890	(250,000)	349,890
Fund balances, beginning of year	516,070	0	516,070
Total Fund balances, beginning of year	<u>516,070</u>	<u>0</u>	<u>516,070</u>
Fund balance, end of period	<u>615,960</u>	<u>(250,000)</u>	<u>865,960</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 45
From 10/1/2023 Through 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	448,292	453,110	(4,818)
Intergovernmental revenues	0	0	0
Investment income	16,590	0	16,590
Total Investment income	16,590	0	16,590
Total Revenues:	464,882	453,110	11,772
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	399	6,386	5,987
CHEMICAL WEED CONTROL	4,792	8,214	3,423
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	50,978	93,462	42,484
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	5,700	200,000	194,300
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	11,381	18,412	7,031
Other	4,483	4,485	2
Total Physical Environment	89,273	382,869	293,596
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	118	421	303
Total Capital outlay	118	421	303
Debt issuance costs	0	0	0
Total Expenditures:	89,391	383,290	293,899
Excess (deficiency) of revenues over expenditures	375,491	69,820	305,671
Other financing sources (uses):			
Transfers out	(56,396)	(90,451)	34,055
Total Other financing sources (uses):	(56,396)	(90,451)	34,055
Net change in fund balance	319,095	(20,631)	339,726
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 5/31/2024
(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	877,601	(20,631)	898,232

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 5/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	43,924	44,189	(265)
Investment income	6,596	0	6,596
Miscellaneous	(170)	0	(170)
Total Revenues:	<u>50,350</u>	<u>44,189</u>	<u>6,161</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	439	1,465	1,026
Total Physical Environment	<u>1,465</u>	<u>19,342</u>	<u>17,877</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	302	1,075	773
Total Capital outlay	<u>302</u>	<u>1,075</u>	<u>773</u>
Total Expenditures:	<u>1,768</u>	<u>20,417</u>	<u>18,649</u>
Excess (deficiency) of revenues over expenditures	<u>48,582</u>	<u>23,772</u>	<u>24,810</u>
Other financing sources (uses):			
Transfers out	(13,429)	(23,772)	10,343
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(13,429)</u>	<u>(23,772)</u>	<u>10,343</u>
Net change in fund balance	35,153	0	35,153
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>327,124</u>	<u>0</u>	<u>327,124</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 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	55,641	56,377	(736)
Intergovernmental revenues	0	0	0
Investment income	9,834	0	9,834
Miscellaneous	54	0	54
Total Revenues:	65,529	56,377	9,152
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	909	1,685	776
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	2,100	7,500	5,400
REPAIR & MAINT - GENERAL	4,175	5,000	825
REPAIR & MAINT-TELEMETRY	1,725	5,000	3,275
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	1,728	1,610	(118)
Total Physical Environment	11,837	107,626	95,789
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	3,176	627	(2,549)
Total Capital outlay	3,176	627	(2,549)
Total Expenditures:	15,013	108,253	93,240
Excess (deficiency) of revenues over expenditures	50,515	(51,876)	102,391
Other financing sources (uses):			
Transfers out	(17,135)	(35,624)	18,489
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 5/31/2024
(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>(17,135)</u>	<u>(35,624)</u>	<u>18,489</u>
Net change in fund balance	33,380	(87,500)	120,880
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>478,346</u>	<u>(87,500)</u>	<u>565,846</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 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	87,770	87,661	109
Investment income	5,398	0	5,398
Miscellaneous	4,878	0	4,878
Total Revenues:	98,046	87,661	10,385
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	4,079	6,993	2,914
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,459	4,558	2,099
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	2,778	43,138	40,360
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	878	868	(10)
Total Physical Environment	13,743	66,438	52,695
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	28	100	72
Total Capital outlay	28	100	72
Total Expenditures:	13,772	66,538	52,766
Excess (deficiency) of revenues over expenditures	84,274	21,123	63,151
Other financing sources (uses):			
Transfers out	(19,321)	(31,123)	11,802
Total Other financing sources (uses):	(19,321)	(31,123)	11,802
Net change in fund balance	64,953	(10,000)	74,953
Fund balances, beginning of year	213,398	0	213,398
Total Fund balances, beginning of year	213,398	0	213,398
Fund balance, end of period	278,351	(10,000)	288,351

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 5/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	41,310	41,270	40
Investment income	2,928	0	2,928
Miscellaneous	0	0	0
Total Revenues:	<u>44,238</u>	<u>41,270</u>	<u>2,968</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	413	408	(5)
Total Physical Environment	<u>528</u>	<u>24,040</u>	<u>23,512</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	28	101	73
Total Capital outlay	<u>28</u>	<u>101</u>	<u>73</u>
Total Expenditures:	<u>557</u>	<u>24,141</u>	<u>23,584</u>
Excess (deficiency) of revenues over expenditures	<u>43,681</u>	<u>17,129</u>	<u>26,552</u>
Other financing sources (uses):			
Transfers out	(6,566)	(12,596)	6,030
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(6,566)</u>	<u>(12,596)</u>	<u>6,030</u>
Net change in fund balance	37,116	4,533	32,583
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>153,226</u>	<u>4,533</u>	<u>148,693</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 5/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	98,017	99,011	(994)
Investment income	7,392	0	7,392
Miscellaneous	40,680	0	40,680
Total Revenues:	<u>146,089</u>	<u>99,011</u>	<u>47,078</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	1,748	0	(1,748)
LEGAL SERVICES	2,320	500	(1,820)
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	213	1,000	787
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	30,000	30,000
Other	4,509	3,941	(568)
Total Physical Environment	<u>10,295</u>	<u>62,768</u>	<u>52,473</u>
Capital outlay	694	2,467	1,773
Total Expenditures:	<u>10,989</u>	<u>65,235</u>	<u>54,246</u>
Excess (deficiency) of revenues over expenditures	<u>135,100</u>	<u>33,776</u>	<u>101,324</u>
Other financing sources (uses):			
Transfers out	(19,517)	(33,776)	14,259
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(19,517)</u>	<u>(33,776)</u>	<u>14,259</u>
Net change in fund balance	115,583	0	115,583
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>369,182</u>	<u>0</u>	<u>369,182</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 5/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	2,297	0	2,297
Total Investment income	2,297	0	2,297
Total Revenues:	2,297	0	2,297
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	323	371	48
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	12,456	15,000	2,544
MOWING & LANDSCAPE MAINTENANCE	17,118	31,724	14,606
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	8,000	15,000	7,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	0	0
REPAIR & MAINT- STREET SWEEP	0	5,000	5,000
Other	15,533	21,906	6,373
Total Physical Environment	53,430	89,001	35,571
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:	56,418	99,001	42,583
Excess (deficiency) of revenues over expenditures	(54,121)	(99,001)	44,880
Other financing sources (uses):			
Transfers out	(1,686)	(3,404)	1,718
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	22,257	46,442	(24,185)
Other	26,582	55,963	(29,381)
Total Capital contributions from landowners	48,839	102,405	(53,566)
Total Other financing sources (uses):	47,153	99,001	(51,848)
Net change in fund balance	(6,969)	0	(6,969)
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 5/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	108,641	0	108,641

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 5/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Investment income	16,359	0	16,359
Miscellaneous	517,224	0	517,224
Total Revenues:	<u>533,584</u>	<u>0</u>	<u>533,584</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	178,864	0	(178,864)
LEGAL SERVICES	464	0	(464)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	52,333	0	(52,333)
Other	63,967	0	(63,967)
Total Physical Environment	<u>295,628</u>	<u>0</u>	<u>(295,628)</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>295,628</u>	<u>0</u>	<u>(295,628)</u>
Excess (deficiency) of revenues over expenditures	<u>237,955</u>	<u>0</u>	<u>237,955</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(951)	0	(951)
Total Other financing sources (uses):	<u>(951)</u>	<u>0</u>	<u>(951)</u>
Net change in fund balance	<u>237,004</u>	<u>0</u>	<u>237,004</u>
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>722,379</u>	<u>0</u>	<u>722,379</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2023 Through 5/31/2024

(In Whole Numbers)

	Unit 2C	Unit 5	Unit 5A	Unit 16
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	34,873	42,700	39,918	11,905
Miscellaneous	-	-	-	-
Total Revenues:	34,873	42,700	39,918	11,905
Expenditures:				
Capital outlay	1,853,270	2,311,639	12,360	223,129
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	28,875	-
Total Expenditures:	1,853,270	2,311,639	41,235	223,129
Excess (deficiency) of revenues over expenditures	(1,818,397)	(2,268,938)	(1,317)	(211,224)
Other financing sources (uses):				
Transfers in	-	677,849	-	-
Transfers out	(26,355)	-	-	(5,665)
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):	(26,355)	677,849	3,000,000	(5,665)
Net change in fund balance	(1,844,753)	(1,591,089)	2,998,683	(216,888)
Fund balances, beginning of year	2,690,891	2,388,986	-	643,910
Fund balance, end of period	846,138	797,897	2,998,683	427,022

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2023 Through 5/31/2024

(In Whole Numbers)

	Unit 18	Unit 21	Unit 25	Unit 29
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	7,991	3,995	434	1,332
Miscellaneous	-	-	-	-
Total Revenues:	7,991	3,995	434	1,332
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	2,216	1,108	434	369
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	602,216	301,108	434	100,369
Fund balances, beginning of year	-	-	20,744	-
Fund balance, end of period	602,216	301,108	21,178	100,369

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2023 Through 5/31/2024

(In Whole Numbers)

	Unit 53
Revenues:	
Intergovernmental revenues	-
Investment income	49,257
Miscellaneous	-
Total Revenues:	49,257
Expenditures:	
Capital outlay	854,422
Principal	-
Interest	-
Debt issuance costs	-
Total Expenditures:	854,422
Excess (deficiency) of revenues over expenditures	(805,166)
Other financing sources (uses):	
Transfers in	-
Transfers out	(6,345)
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):	(6,345)
Net change in fund balance	(811,511)
Fund balances, beginning of year	1,879,037
Fund balance, end of period	1,067,527

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 5/31/2024

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A	Unit 5B
Revenues:				
Non-ad valorem assessments	330,317	5,359,262	402,878	383,215
Intergovernmental revenues	-	-	-	-
Investment income	5,510	294,492	6,807	5,903
Miscellaneous	-	-	-	-
Total Revenues:	335,826	5,653,754	409,684	389,118
Expenditures:				
Principal	-	-	-	-
Interest	32,136	1,823,100	39,775	8,482
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	3,304	53,598	4,029	3,833
Total Expenditures:	35,440	1,876,698	43,804	12,315
Excess (deficiency) of revenues over expenditures	300,387	3,777,056	365,880	376,803
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	-	-	-	-
(Discount)/Premuim on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	-	-
Total Payment to refunded bonds escrow agent	-	-	-	-
Total Other financing sources (uses):	-	-	-	-
Net change in fund balance	300,387	3,777,056	365,880	376,803
Fund balances, beginning of year	45,597	8,270,602	55,827	23,585
Fund balance, end of period	345,984	12,047,659	421,707	400,388

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 5/31/2024

(In Whole Numbers)

	Unit 9A	Unit 9B	Unit 16	Unit 27B
Revenues:				
Non-ad valorem assessments	2,761,727	1,285,671	511,920	197,299
Intergovernmental revenues	-	-	-	-
Investment income	42,496	42,428	9,790	3,734
Miscellaneous	-	-	-	-
Total Revenues:	2,804,223	1,328,099	521,710	201,033
Expenditures:				
Principal	-	-	-	-
Interest	155,883	125,838	32,294	18,358
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	27,622	12,859	5,120	1,973
Total Expenditures:	183,506	138,697	37,414	20,331
Excess (deficiency) of revenues over expenditures	2,620,717	1,189,402	484,296	180,702
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	-	-	-	-
(Discount)/Premuim on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	-	-
Total Payment to refunded bonds escrow agent	-	-	-	-
Total Other financing sources (uses):	-	-	-	-
Net change in fund balance	2,620,717	1,189,402	484,296	180,702
Fund balances, beginning of year	796,400	898,638	102,943	47,474
Fund balance, end of period	3,417,117	2,088,040	587,240	228,176

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 5/31/2024

(In Whole Numbers)

	Unit 43	Unit 44	Unit 45	Unit 46
Revenues:				
Non-ad valorem assessments	1,221,056	571,319	266,016	753,600
Intergovernmental revenues	-	-	-	-
Investment income	22,002	10,328	4,431	29,873
Miscellaneous	-	-	-	-
Total Revenues:	1,243,058	581,647	270,446	783,473
Expenditures:				
Principal	-	-	-	-
Interest	110,608	47,012	38,161	175,469
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	12,087	5,715	2,660	7,537
Total Expenditures:	122,695	52,727	40,821	183,006
Excess (deficiency) of revenues over expenditures	1,120,364	528,920	229,625	600,468
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	-	-	-	-
(Discount)/Premuim on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	-	-
Total Payment to refunded bonds escrow agent	-	-	-	-
Total Other financing sources (uses):	-	-	-	-
Net change in fund balance	1,120,364	528,920	229,625	600,468
Fund balances, beginning of year	507,088	147,230	88,495	767,871
Fund balance, end of period	1,627,452	676,150	318,120	1,368,339

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2023 Through 5/31/2024

(In Whole Numbers)

	Unit 53
Revenues:	
Non-ad valorem assessments	3,045,743
Intergovernmental revenues	-
Investment income	167,608
Miscellaneous	-
Total Revenues:	3,213,351
Expenditures:	
Principal	-
Interest	1,075,120
Debt issuance costs	-
Advance Refunding escrow agent	-
Other	30,459
Total Expenditures:	1,105,579
Excess (deficiency) of revenues over expenditures	2,107,772
Other financing sources (uses):	
Transfers in	-
Transfers out	-
Refunding debt Issued	-
(Discount)/Premuim on refunded debt	-
Special assessment bond proceeds	-
Payment to refunded bonds escrow agent	-
Payment to Refunded Debt	-
Total Payment to refunded bonds escrow agent	-
Total Other financing sources (uses):	-
Net change in fund balance	2,107,772
Fund balances, beginning of year	4,826,031
Fund balance, end of period	6,933,803

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 5/31/2024

	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	18,565.51	0.00	18,565.51
Miscellaneous	2,807.28	0.00	2,807.28
Total Revenues:	21,372.79	0.00	21,372.79
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	1,571,398.87	2,529,714.00	958,315.13
ENGINEERING FEES	1,901.00	30,000.00	28,099.00
LEGAL SERVICES	67,688.73	100,000.00	32,311.27
IT Services	63,651.55	73,905.00	10,253.45
MOWING & LANDSCAPE MAINTENANCE	22,256.88	55,963.00	33,706.12
ELECTRICITY	11,011.03	29,380.00	18,368.97
INSURANCE-GENERAL	381,955.55	356,480.00	(25,475.55)
REPAIR & MAINT-BLDG	38,737.81	74,480.00	35,742.19
R & M - HVAC REPAIRS	22,468.70	50,000.00	27,531.30
PUBLIC INFORMATION	12,042.67	25,000.00	12,957.33
FUEL-VEHICLES	29,311.43	68,500.00	39,188.57
Other	878,052.70	1,573,757.00	695,704.30
Total Physical Environment	3,100,476.92	4,967,179.00	1,866,702.08
Capital outlay			
FURNITURE	0.00	0.00	0.00
Other	124,146.84	401,000.00	276,853.16
Total Capital outlay	124,146.84	401,000.00	276,853.16
Principal	0.00	18,659.00	18,659.00
Interest	882.58	1,765.00	882.42
Total Expenditures:	3,225,506.34	5,388,603.00	2,163,096.66
Excess (deficiency) of revenues over expenditures	(3,204,133.55)	(5,388,603.00)	2,184,469.45
 Other financing sources (uses):			
Transfers in	3,032,146.16	5,188,603.00	(2,156,456.84)
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	25,668.81	0.00	25,668.81
Total Other financing sources (uses):	3,057,814.97	5,188,603.00	(2,130,788.03)
Net change in fund balance	(146,318.58)	(200,000.00)	53,681.42
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	1,048,676.25	(200,000.00)	1,248,676.25

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STATE OF WISCONSIN, COUNTY OF BROWN

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

09/24/2023

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

Michele Jacobs

Legal Clerk

Kathleen Allen

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Notary Public
State of Wisconsin

NOTICE OF ANNUAL MEETING SCHEDULE

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

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

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

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

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

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

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