



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
January 22, 2025
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes
 - a) December 10, 2024 Public Relations Committee Meeting
 - b) December 18, 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. 2C – Alton
Consider Bill of Sale to Alton Neighborhood 2 Association, Inc.
 - b) Unit No. 4 – West of Villages of Palm Beach Lakes/Unit No. 31 – BallenIsles Country Club
Consider Purchase Orders to Future Horizons, Inc. (2)
 - c) Unit No. 11 – PGA National
Consider Purchase Order to Florida Pavement Services, Inc.
 - d) Unit No. 44 – The Bear’s Club
Consider Encumbrance Modification to Flotech Environmental, LLC
 - e) Payment Requests
- 7) **Regular Agenda**
 - a) Unit No. 14 – Eastpointe
Consider Right of Reverter Release
Ask for Public Comment
 - b) Unit No. 18 – Ibis Golf & Country Club
Discuss Landowner Concern

c) Unit No. 53 – Arden
Consider Purchase Orders to Michael B. Schorah & Associates, Inc. (2)
Ask for Public Comment

d) General
Consider Florida Power & Light Waiver of Engineering Standards Manual
Ask for Public Comment

8) Miscellaneous Reports:

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

9) Receive and File

10) Comments from the Board

11) Adjourn

Please note the following upcoming meetings:

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

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

MINUTES
PUBLIC RELATIONS COMMITTEE MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
December 10, 2024

The Public Relations Committee met on December 10, 2024 at approximately 8:08 a.m. in the Northern Administrative Complex, 359 Hiatt Drive, Palm Beach Gardens, Florida.

1) ROLL CALL

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

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

2) ESTABLISH A QUORUM

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

3) ADDITIONS OR DELETIONS TO THE AGENDA

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

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

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

5) REGULAR AGENDA

a) Review Updated Website

Ms. Roundtree gave a brief tour of the website, noting that Staff is open to comments from the Committee. She explained that if the website is acceptable, Streamline will take over the security certificates and registration from the old website designer and the new website can go live

as early as next week.

Ms. Roundtree reviewed the Quick Links, the dropdown menus, the accessibility requirements and the ease of the website editing process. A general discussion followed with regard to the website photos, the Public GIS, the use of analytics, the ease of working with Streamline and the timeline for implementation.

A **motion** was made by Mr. LaMotte, seconded by Ms. Baker authorizing presentation of the new website at the December 18, 2024 Board Meeting with a recommendation for approval.

6) RECEIVE AND FILE

The meeting notice was presented for filing.

7) COMMENTS FROM THE COMMITTEE MEMBERS

There were no further comments from the Committee.

8) ADJOURN

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

There being no further business to come before the Public Relations Committee, the meeting was adjourned.

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 12/18/24**

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 December 18, 2024, in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida.

1) ROLL CALL

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

Also present were Director of Finance & Administration Katie Roundtree; District Engineer Kim Leser; District Clerk Susan Scheff; Director of Operations Ken Roundtree; Budget & Tax Roll Manager Laura Ham; Programs & Facilities Maintenance Administrator Jared Kneiss; Permit Coordinator Kimberly Marcello; Technical Assistant/Records Management Specialist Kathleen Maloney-Pollack; and Victor Nowicki of BallenIsles Country Club (Unit 31).

2) ESTABLISHMENT OF A QUORUM

Ms. Baker 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 requested that the Payment Request for Poinciana Development be removed from the Consent Agenda and added as the first item on the Regular Agenda under Unit 2C and the Board consented to the request.

4) APPROVAL OF MINUTES

A **motion** was made by Mr. LaMotte, seconded by Mr. Block and unanimously passed approving the Minutes of the November 20, 2024 Annual Landowners Meeting and the November 20, 2024 Regular Meeting.

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

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

6) CONSENT AGENDA

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

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

- a) Unit No. 2C – Alton
 - i) Consider Authorization to Close Trust Account
 - ii) Consider Change Order to J.W. Cheatham, LLC (CO No. 3)
- b) Unit No. 16 – Palm Beach Park of Commerce
Consider Purchase Order to Keshavarz & Associates, Inc.
- c) Unit No. 45 – Paseos
Consider Purchase Order to Shenandoah Construction
- d) Unit No. 53 – Arden
Consider Acceptance of Note Counsel Engagement Letter with Nabors, Giblin & Nickerson, P.A.
- e) General
Consider Declaration of Surplus Equipment
- f) Payment Requests (with the exception of the Unit No. 2C payment request to Poinciana Development Group, Inc. to be discussed on the Regular Agenda)

copies of which are contained in applicable Northern files.

7) REGULAR AGENDA

UNIT OF DEVELOPMENT NO. 2C – ALTON (New item moved from Consent Agenda) Consider Approval of Payment Request to Poinciana Development

Ms. Leser explained that this item would normally have been on the Consent Agenda under the Payment Requests, as the Board previously approved the Design Build Agreement in October and it was executed in November, but a few items remain outstanding. She further explained that the payment and performance bonds are forthcoming and they have provided the insurance certificates, but some edits are required. Rather than push this item forward another six weeks, Staff is requesting Board approval of this first payment request in the amount of \$139,290.35, contingent upon receipt of those outstanding items.

Ms. Baker called for any comments from the public to which there was no response.

A **motion** was made by Mr. LaMotte, seconded by Mr. Block and unanimously passed approving the Payment Request to Poinciana Development Group, Inc. in the amount of \$139,290.35, subject to receipt of the outstanding Insurance Certificates and Payment and Performance Bonds, as presented.

a) UNIT OF DEVELOPMENT NO. 9A/9B – ABACOA I & II Consider Change Order to Aquatic Vegetation Control, Inc. Annual Service Contract (CO No. 4)

Ms. Roundtree stated that Aquatic Vegetation Control, Inc. performs the maintenance of the greenways and preserves within Abacoa and currently has an annual contract for approximately \$600,000. She explained that as the development is over two decades old, the environmental cleanup needs have increased substantially. She further explained that there had been some discussion regarding adding an additional crew in the next year to focus on some of these additional needs, but an opportunity presented itself when Aquatic Vegetation Control recently had a crew become available.

Ms. Roundtree stated that Unit 9A/9B has plenty of reserves to cover this currently unbudgeted expense. She briefly explained how this second crew will perform targeted vegetation reduction to restore these areas to their designed operational capacity and ecological balance, ensuring the dry detention areas

continue to meet their intended purpose as part of the surface water management system. Staff is recommending approval of Change Order No. 4 for an additional 50 crew days in the amount of \$121,009.50 to address critical vegetation reduction work, noting that any additional required crew hours for this work will be budgeted in the future.

There was a general discussion with regard to the maintenance area and the equipment used for this type of work.

Ms. Baker called for any comments from the public to which there was no response.

A **motion** was made by Mr. LaMotte, seconded by Mr. Block and unanimously passed approving Change Order No. 4 in the amount of \$121,009.50 to the Annual Aquatic Weed Control, Greenway and Preserve Maintenance Contract with Aquatic Vegetation Control, Inc.

**b) UNIT OF DEVELOPMENT NO. 11 – PGA NATIONAL
Consider Ratification of Purchase Order to Crocs, LLC**

Mr. Beatty stated that during a routine inspection, Staff identified a sinkhole in PGA National which was determined to require an emergency repair. He further stated that Crocs, LLC was able to respond quickly to make the necessary repair and Staff is requesting the Board approve ratification of a Purchase Order to Crocs, LLC in the amount of \$45,100.00.

Ms. Baker called for any comments from the public to which there was no response.

A **motion** was made by Mr. LaMotte, seconded by Mr. Block and unanimously passed approving ratification of Purchase Order No. 24-146 to Crocs, LLC in the amount of \$45,100.00.

**c) UNIT OF DEVELOPMENT NO. 53 – ARDEN
Consider Award of Contract to Centerline Utilities, Inc.**

Ms. Leser stated that the Plan of Improvements (POI) for Unit 53, authorizes Northern to construct public water and sewer improvements within the residential pods in Arden. She explained that the two remaining pods are Pods D-Northeast, Phase 2 and D-Northwest and Michael B. Schorah & Associates, Inc. prepared the plans required to publicly bid the project. The project was advertised in October and November

and a single bid was received from Centerline Utilities, Inc. in the amount of \$1,607,500.00. She explained that the engineer's estimate was approximately \$67,000 lower, but it is her opinion that the bid represents the value of the project in the marketplace today and there is no reason not to award it to Centerline, based upon Northern's previous experience with this contractor. Ms. Leser explained that Northern currently has a Letter of Credit from Lennar in the amount of \$1,866,365.00. She stated that Northern is also working on obtaining a bank loan for the remainder of this project, which Ms. Roundtree can explain further.

Ms. Roundtree explained that Staff is in the process of getting a bank loan, noting that an RFP for approximately \$3 million will be issued in January. She further explained that the Board previously approved a Note Counsel Agreement with Nabors Giblin on the Consent Agenda in order to begin this process and has available bond funds to cover the Letter of Credit shortfall.

Ms. Leser stated that Northern Staff is recommending Award of Contract for Construction and Purchase Order No. 25-243 to Centerline Utilities, Inc. in the amount of \$1,607,500.00 for POI Public Improvements.

Mr. Edwards explained that with this Award of Contract, the Letter of Credit Northern currently has from the Developer would be lower than the required 125%. He stated that Staff has requested the Developer increase the Letter of Credit which will hopefully take place before the next Board Meeting by a First Amendment to the Funding Agreement. He further explained that if the Developer decides not to handle it that way, Northern could either invoice them under the current Funding Agreement and the Developer will have 10 days to pay it, or use the unencumbered bonds Ms. Roundtree mentioned, noting that Northern is protected if the Board chooses to award the contract at this time.

Mr. LaMotte asked Ms. Leser why Northern only received one bid and she advised that several companies picked up the bid package, but only two showed up to the pre-bid meeting and the second company did not submit a bid. It was also noted that Centerline is already established on-site which allows them to bid very competitively.

Mr. Block asked for and received clarification regarding the spreadsheet verification process.

Ms. Baker called for any comments from the public to which there was no response.

A **motion** was made by Mr. LaMotte, seconded by Mr. Block and unanimously passed approving an Award of Contract for Construction and Purchase Order No. 25-243 to Centerline Utilities, Inc. in the amount of \$1,607,500.00 for POI Public Improvements.

d) GENERAL

Consider Purchase Order to Construction Technologies, Inc.

Mr. Beatty stated that the roofing system on Northern's Administrative Building is almost 20 years old and, upon inspection by a roofing consultant, it was determined that the roof is in need of replacement. Based upon the consultant's estimate of \$225,000, Staff requested bids from four of Northern's approved contractors and only one bid was received from Construction Technologies in the amount of \$321,550.00. Northern's consultant reviewed the proposed bid and determined that, as a result of increased materials cost as well as additional scaffolding work not included in the original estimate, the price is reasonable for the services intended. He stated that, based on Construction Technologies performance on similar projects, Staff recommends approval of this Purchase Order.

Mr. Edwards added that Northern's Engineering Standards Manual requires projects exceeding \$300,000 be publicly bid; however, since it is for maintenance of the building, there is an exception in Chapter 255, Florida Statutes, that does not require the Public Request for Proposal notice process be followed. He stated that it is for this reason that this item is being presented for Board consideration and approval is recommended.

Ms. Baker called for any comments from the public to which there was no response.

A **motion** was made by Mr. LaMotte, seconded by Mr. Block and unanimously passed approving Purchase Order No. 25-255 to Construction Technologies, Inc. in the amount of \$321,550.00.

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 paving project has been completed, noting that the Board approved a Change Order on the Consent Agenda for the addition of missing sidewalk and some paver repair. She expects the final payment applications to be submitted for consideration in January.

Unit No. 5A – Vista Center of the Palm Beaches: Ms. Leser reported that this project involves the rehabilitation of two lake interconnects which is nearly complete. She explained the photos show an earlier stage of the project, noting that all four pipes have been lined with the cured-in-place liner and restoration is being completed.

Unit No. 53 – Arden: Ms. Leser reviewed the site map of the Unit, noting which projects are underway and which are in the public bidding process. She then showed photos of the construction progress in Pod H-North, Phase 2 and Pod D-Northeast, Phase 1. There was a general discussion with regard to the new Unit No. 54 and potential Okeechobee Boulevard roadway extension.

Ms. Leser completed her report by showing status photos of the adjacent West Acreage Elementary School.

b) ATTORNEY

Mr. Edwards had nothing to report.

c) EXECUTIVE DIRECTOR

Mr. Beatty reported that the Board is invited to remain after the meeting for the Annual Employee Service Awards Breakfast.

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

9) COMMITTEE REPORTS

a) PUBLIC RELATIONS COMMITTEE REPORT

Ms. Roundtree reported that the Committee met earlier this month to discuss the new website. She explained that the website will go live shortly, with the Board's consensus, following this presentation. She stated that the new website is a lot easier to maintain, has a lot of nice features, will keep Northern in continual compliance with the Americans with Disabilities Act and is more streamlined than the prior website.

Ms. Roundtree reviewed some of the features of the new website and where certain information can be found by briefly reviewing each link and the new hot button features. She also briefly reviewed the Public GIS Site.

Ms. Roundtree asked the Board if they have any questions before the site goes live.

Mr. LaMotte stated that the Committee met to review the website, noting that he liked the updated photos and thanked everyone who worked on the website.

Mr. Block asked about analytics and Ms. Roundtree advised that she will be using Google analytics to follow which pages are more popular in the new site.

There was a general consensus of the Board approving the website and authorizing the transition.

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

Ms. Baker thanked Mr. Beatty and Mr. Schaffer for taking care of a constituent issue within 24 hours, noting that the homeowner was extremely impressed.

11) ADJOURN

A **motion** was made by Mr. LaMotte, 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



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EXECUTIVE SUMMARY

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

DATE: January 22, 2025

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

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

RE: Unit of Development No. 2C - Alton
Consider Bill of Sale for Private Improvements to Alton Neighborhood 2
Association, Inc.

Background

On January 27, 2021, Northern executed Funding Agreement No. 16 with KH Alton, LLC to fund the Private Improvements identified as Alternate 1, in PRJ 616 Unit 2C – Alton Neighborhood 2, Parcel D Improvement Project.

On May 22, 2024, Northern executed Funding Agreement No. 23 with KH Alton, LLC to fund the Private Improvements identified as Alternate 1, in PRJ 642 Unit 2C – Alton Phase 3 Final Paving Project. These Private Improvements are within the alleyways of Parcel D (Neighborhood 2) of the Alton Planned Community Development.

Construction associated with both publicly bid projects is complete and in accordance with Funding Agreement Nos. 16 and 23, Northern wishes to convey the completed Private Improvements and assign all provided warranties and guarantees to the Alton Neighborhood 2 Association.

Fiscal Impact

There is no fiscal impact associated with the conveyance of the Private Improvements to the Alton Neighborhood 2 Association, Inc.

Recommendation

The District Engineer recommends approval and execution of the Bill of Sale for Private Improvements to Alton Neighborhood 2 Association, Inc.

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 Alton Neighborhood 2 Association, Inc., 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, chattels, all as 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 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 unconditionally 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 _____, 20__.

[DISTRICT SEAL]

**NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT**

Attest: _____
Assistant Secretary

By: _____
Print: _____
Title: _____

STATE OF FLORIDA

COUNTY OF PALM BEACH

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

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CONSENT TO ASSIGNMENT OF WARRANTIES

The undersigned does hereby consent to and approve the assignment by Northern Palm Beach County Improvement District of all warranties the undersigned provided or is obligated to provide Northern Palm Beach County Improvement District for the goods and chattels described in Exhibit "A" to this instrument.

Executed this 14 day of January, 2025.

[CORPORATE SEAL]

J.W. Cheatham, LLC
Name of Contractor
By: Thomas P. Uhrig
Print: Thomas P. Uhrig
Title: President

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Exhibit "A"

PRIVATE IMPROVEMENTS

[See attached for List of Private Improvements]

The Private Improvements, identified as:

Alternate 1, in PRJ 616 Unit 2C – Alton Neighborhood 2, Parcel D Improvement Project consist of final open space grading, concrete alley pavement on compacted subgrade, pavers, yard drainage piping, yard drains, reinforced concrete pipe, drainage structures and final pavement markings on alleyways within Parcel D (Neighborhood 2) of the Alton PCD as identified on the Plat of Alton Neighborhood 2 recorded in PB 126 PG 105 in the public records of Palm Beach County, Florida.

Alternate 1, in PRJ 642 Unit 2C – Alton Phase 3 Final Paving Project consist of concrete replacement and repair, replacement of manhole concrete collars within alleyways, raising sanitary manhole rims within alleyways, paver brick installation and repair and the installation of final pavement markings on alleyways within Parcel D (Neighborhood 2) of the Alton PCD as identified on the Plat of Alton Neighborhood 2 recorded in PB 126 PG 105 in the public records of Palm Beach County, Florida.

Exhibit A-List of Private Improvements (Neighborhood 2-Parcel D)

Alton Neighborhood 2, Parcel D Improvement Project Unit No. 2C - PRJ 616 PRIVATE IMPROVEMENTS (Alternate 1)				
NEIGHBORHOOD 2-PARCEL D PRIVATE ALLEY IMPROVEMENTS				
FINAL GRADING (OPEN SPACE)	CY	645	\$ 1.00	\$645.00
6" CONCRETE ALLEY (ON COMPACTED SUBGRADE)	SF	45,192	\$ 5.40	\$244,036.80
PAVER IN ALLEY (MORTAR SET)	SF	12,900	\$ 6.30	\$81,270.00
ADS YARD DRAINAGE SYSTEM (8" HDPE)	LF	2,348	\$ 18.00	\$42,264.00
ADS YARD DRAINAGE SYSTEM (10" HDPE)	LF	192	\$ 33.00	\$6,336.00
ADS YARD DRAINAGE SYSTEM (12" HDPE)	LF	178	\$ 49.00	\$8,722.00
REINFORCED CONCRETE PIPE CULVERT (18")	LF	490	\$ 59.00	\$28,910.00
ADS YARD DRAIN	EA	65	\$ 806.00	\$52,390.00
CATCH BASIN TYPE C-4	EA	3	\$ 3,180.00	\$9,540.00
YARD DRAIN CLEANOUTS	LF	8	\$ 525.00	\$4,200.00
FINAL MARKING IN ALLEY	LF	1	\$ 1,000.00	\$1,000.00
ALTERNATE 1 - PRIVATE IMPROVEMENTS SUBTOTAL				\$479,313.80

Alton Phase 3 Final Paving Project (Neighborhood 2-Parcel D) Unit No. 2C - PRJ 642 PRIVATE IMPROVEMENTS (Alternate 1)				
NEIGHBORHOOD 2-PARCEL D PRIVATE ALLEY IMPROVEMENTS				
CONCRETE PAVEMENT -6" THICK (REMOVE AND REPLACE)	SF	9,345	\$ 13.00	\$121,485.00
CONCRETE APRON REPAIR (REMOVE AND REPLACE)	SF	1,218	\$ 17.00	\$20,706.00
REMOVE & REPLACE 2-3/8" PAVER BRICK ON 1" SAND BED	SF	715	\$ 34.00	\$24,310.00
RESET EXISTING 2-3/8" PAVER BRICK ON 1" SAND BED	SF	41	\$ 32.00	\$1,312.00
INSTALL 2-3/8" PAVER BRICK ON 1" SAND BED	SF	478	\$ 32.00	\$15,296.00
REMOVE & REPLACE 5' X 5' CONCRETE MANHOLE COLLARS	EA	2	\$ 1,000.00	\$2,000.00
RAISE SANITARY MANHOLE RIMS WITHIN ALLEYWAY PER SUA REQ.	EA	4	\$ 2,200.00	\$8,800.00
REFLECTIVE PAVEMENT MARKER, BI-DIRECTIONAL BLUE AT FH	EA	2	\$ 6.50	\$13.00
6" SOLID TRAFFIC STRIPE, WHITE (THERMO)	LF	103	\$ 0.85	\$87.55
24" SOLID TRAFFIC STRIPE, WHITE (THERMO)	LF	75	\$ 6.60	\$495.00
ALTERNATE 1 - PRIVATE IMPROVEMENTS SUBTOTAL				\$194,504.55

ALTON NEIGHBORHOOD 2-PARCEL D- PRIVATE IMPROVEMENTS TOTAL				\$673,818.35
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Unit No. 2C - PRJ 616 Final Accepted on 3/17/2022

Unit No. 2C - PRJ 642 Final Accepted on 1/2/2025



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EXECUTIVE SUMMARY

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

DATE: January 22, 2025

FROM: Kenneth R. Roundtree, Director of Operations

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

RE: Unit of Development No. 4 – West of Villages of Palm Beach Lakes
Unit of Development No. 31 – BallenIsles Country Club
Consider Purchase Order Nos. 25-269 and 25-285 to Future Horizons, Inc.
New Aerator Installations

Background

Northern's Plan of Improvements for Unit of Development No. 4 - West of Villages of Palm Beach Lakes and Unit of Development No. 31 - BallenIsles Country Club authorizes installation of aerators for improved water quality. As budgets allow, new aerators are routinely installed to further enhance water quality. Attached is a proposal from Future Horizons for an additional aerator to be placed within each of these Units of Development. The proposals for new aerator installation include the actual aerator unit, electric service and directional boring. Future Horizons is Northern's sole source provider for aerator equipment.

Fiscal Impact

There are sufficient maintenance funds in the FY 24/25 budget within both Units 4 and 31 for this expenditure.

Recommendation

Northern Staff recommends Board approval of Purchase Order No. 25-269 to Future Horizons, Inc. in the amount of \$27,568.75 and Purchase Order No. 25-285 to Future Horizons, Inc. in the amount of \$27,179.13 for new aerator installation.



December 6, 2024

PROPOSAL

To: Northern Palm Beach County Improvement District
Attention: Jon Iles
359 Hiatt Drive
Palm Beach Gardens, FL 33418

Unit 4-42 Shenandoah Lake East #4

3hp, 230 volt, single phase, Sunburst Aerator by Otterbine-Barebo with 650 feet of underwater cable	\$16,308.75
Electrical Installation	\$ 9,385.00
Missile Bore	<u>\$ 1,875.00</u>
TOTAL	\$27,568.75

New Aerator Installation:

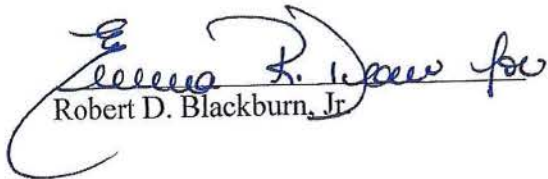
New FPL Account Required (Check One Below)

Yes

No

If "No" Which Existing FPL Account Will This New Installation Be Assigned To:
FPL Account # 18526-36347

FUTURE HORIZONS, INC.


Robert D. Blackburn, Jr

*Should legal services become necessary in collection of the outstanding debt of this contract,
it would become the financial obligation of the proposed client.*



Northern Palm Beach County Improvement District

Purchase Order

Purchase Order No.

25-269

Vendor :134

FUTURE HORIZONS, INC.

P.O. BOX 1115
403 N 1ST STREET
HASTINGS, FL 32145-1115

Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 12/10/2024
Required Date 12/20/2024
Prepared By JONATHAN H. ILES
Workflow ID 07
Status Board 2 Documents
Description Aer 4-42 New Installation - Shenandoah Lake East #4

Change Order 0

Project No
Invoice to Y
follow

Comments : Will be assigned to existing FPL Acct 18526-36347 and has been noted on the Master List.As of 12/10/24 the GIS Aerator Editing Function is still down, per Kevin. This needs to added to the GIS as of this date. when the function is back in working order.Exceeds the \$25,000.00 so this installation requires Board Approval.

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	0401	56401	Aer 4-42 New Installation - Shenandoah Lake East #4	27,568.75	27,568.75

Total : \$27,568.75

Approval Information

SUSAN P. SCHEFF	Board - Approved 27,568.75	12/12/2024 12:02 PM
CLIFFORD D. BEATTY	Executive Director - Approved 27,568.75	12/12/2024 8:46 AM
KATHLEEN E. ROUNDTREE	Finance Director - Approved 27,568.75	12/10/2024 5:04 PM
LAURA L. HAM	Budget Manager - Approved 27,568.75	12/10/2024 4:55 PM
Kimberly A. Leser	District Engineer - Approved 27,568.75	12/10/2024 2:56 PM
KENNITH R. ROUNDTREE	Department Manager - Approved 27,568.75	12/10/2024 12:46 PM
JONATHAN H. ILES	Requester - Submitted 27,568.75	12/10/2024 12:42 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.

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

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



December 10, 2024

PROPOSAL

To: Northern Palm Beach County Improvement District
Attention: Jon Iles
359 Hiatt Drive
Palm Beach Gardens, FL 33418

Unit 31-112 105 Victoria Bay

5hp, 230 volt, three phase, Sunburst Aerator by Otterbine-Barebo with 250 feet of underwater cable	\$ 9,729.03
Electrical Installation	\$12,950.00
Directional Bore	<u>\$ 4,500.00</u>
TOTAL	\$27,179.03

New Aerator Installation:

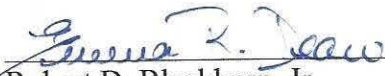
New FPL Account Required (Check One Below)

Yes

No

If "No" Which Existing FPL Account Will This New Installation Be Assigned To:
FPL Account # N/A

FUTURE HORIZONS, INC.


Robert D. Blackburn, Jr.

Should legal services become necessary in collection of the outstanding debt of this contract, it would become the financial obligation of the proposed client.



Northern Palm Beach County Improvement District

Purchase Order

Purchase Order No.

25-285

Vendor :134

FUTURE HORIZONS, INC.

P.O. BOX 1115
403 N 1ST STREET
HASTINGS, FL 32145-1115

Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 12/12/2024
Required Date 12/22/2024
Prepared By JONATHAN H. ILES
Workflow ID 07
Status Board 2 Documents
Description Aer 31-112 New Installation - Victoria Bay - Board Approval Required.

Change Order 0

Project No
Invoice to Y
follow

Comments : This installation will require a new FPL account. When the first invoice arrives, the Account will have to be added to the Aerator Master list, and most likely, the FPL Address modified to include: "Aer 31-112". Thank you

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	3101	56401	Aer 31-112 New Installation - Victoria Bay - Board Approval Required.	27,179.03	27,179.03

Total : \$27,179.03

Approval Information

SUSAN P. SCHEFF	Board - Approved 27,179.03	12/13/2024 1:34 PM
CLIFFORD D. BEATTY	Executive Director - Approved 27,179.03	12/13/2024 9:41 AM
KATHLEEN E. ROUNDTREE	Finance Director - Approved 27,179.03	12/12/2024 3:40 PM
LAURA L. HAM	Budget Manager - Approved 27,179.03	12/12/2024 10:19 AM
Kimberly A. Leser	District Engineer - Approved 27,179.03	12/12/2024 9:52 AM
KENNITH R. ROUNDTREE	Department Manager - Approved 27,179.03	12/12/2024 8:36 AM
JONATHAN H. ILES	Requester - Submitted 27,179.03	12/12/2024 7:20 AM

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



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

EXECUTIVE SUMMARY

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

DATE: January 22, 2025

FROM: Kenneth R. Roundtree, Director of Operations

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

RE: Unit of Development No. 11 – PGA National
Consider Purchase Order No. 25-376 to Florida Pavement Services, Inc.
Sidewalk Repairs

Background

During routine inspections of Northern's roadways within Unit of Development No. 11, PGA National, it was determined that approximately 4,759 square feet of sidewalk within multiple areas of Northern's Road Right-of-Way which include Ryder Cup, Avenue of the Masters, Avenue of the Champions, Tournament Boulevard and Medalist Boulevard has been damaged from up-lift due to tree roots. The sidewalk presents potential tripping hazards and must be replaced. This project includes removal and replacement of the existing sidewalk and tree root trimming.

A request for quotes was sent to three of Northern's General Services Contractors and only one bid was received. Florida Pavement Services, Inc. provided the only quote for Purchase Order No. 25-376 in the amount of \$94,480.00. Florida Pavement Services, Inc. has satisfactorily completed similar projects in the past for Northern and has adequate resources to complete the proposed work.

Fiscal Impact

The cost of this project is included in the FY 2024/2025 budget for repair and maintenance services for Unit of Development No. 11, PGA National.

Recommendation

Northern Staff recommends Board approval of the referenced Purchase Order No. 25-376 to Florida Pavement Services, Inc. in the amount of \$94,480.00.

**BID FORM FOR
U11 Sidewalk Repair
Unit of Development No. 11 PGA National**

Item	Description	Unit	Quantity
1	Sidewalk Repair 84 flags in PGA National		

Total Bid Price

Florida pavement Services

Unit Cost	Item Cost
	LS
	\$94,480.00

\$94,480.00

Handslam Concrete & Curbi

Unit Cost	Item Cost
	LS

No Response

Palmera Enterprise

Unit Cost	Item Cost
	LS
	\$0.00

No Response



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

25-376

Purchase Order

Vendor :2075

Florida Pavement Services, Inc

10901 SW 60th Avenue
Pinecrest, FL 33156
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 01/13/2025
Required Date 01/23/2025
Prepared By Justin Helms

Workflow ID 07
Status Board 2 Documents
Description U11 Sidewalk repair

Change Order 0
Project No
Invoice to Y
follow

Comments : work to be performed within 90 days

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	1101	54611	U11 Sidewalk repair	94,480.00	94,480.00
Total :					\$94,480.00	

Approval Information

SUSAN P. SCHEFF Board - Approved 94,480.00 01/15/2025 10:05 AM
 CLIFFORD D. BEATTY Executive Director - Approved 94,480.00 01/14/2025 6:26 PM
 KATHLEEN E. ROUNDTREE Finance Director - Approved 94,480.00 01/14/2025 3:43 PM
 KATHLEEN E. ROUNDTREE Budget Manager - Approved 94,480.00 01/14/2025 3:41 PM
 Kimberly A. Leser District Engineer - Approved 94,480.00 01/14/2025 3:05 PM
 KENNITH R. ROUNDTREE Department Manager - Approved 94,480.00 01/14/2025 2:57 PM
 Justin Helms Requester - Submitted 94,480.00 01/14/2025 2:48 PM
 Justin Helms Requester - Submitted 94,480.00 01/14/2025 7:05 AM
 Justin Helms Requester - Submitted 94,480.00 01/14/2025 7:02 AM

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 NPBCID is exempt from payment of State sales tax under Exemption 85-8012560376C-1 Exp. 5-31-28.
 Annual Contracts-Work shall be completed in accordance with existing Agreement between Northern and Vendor listed herein. Payment shall be in accordance with said agreement, attached scope and budget. Payment for work shall not exceed the herein authorized fee without an approved written change to this Purchase Order.



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

EXECUTIVE SUMMARY

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

DATE: January 22, 2025

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

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

RE: Unit of Development No. 44 – The Bear’s Club
Consider Encumbrance Modification to Flotech Environmental, LLC
Purchase Order No. 24-801

Background

In July 2024, Purchase Order No. 24-801 was issued to Flotech Environmental, LLC in the amount of \$165,307.50 to clean and inspect the street drainage within Unit of Development No. 44, The Bear’s Club. Work commenced in August and was completed in November. An Encumbrance Modification in the amount of (\$45,477.67) has been prepared, since the final bill for the project was \$119,829.83. The explanation for the difference in the estimate and actual work completed was due to several factors. Some of the pipe lengths estimated were different than field verified amounts. In addition, some of the pipes could not be cleaned, due to outfalls with access issues. In anticipation of the return of seasonal residents taking residence for the winter, the job was finalized and any pipes not completed can be addressed in the future.

Fiscal Impact

Funds remaining from the contracted amount will remain in maintenance funds to be used for future cleaning and inspection.

Recommendation

District Staff recommends the Board approve an Encumbrance Modification in the amount of (\$45,477.67) to Purchase Order No. 24-801 to Flotech Environmental, LLC.



Encumbrance Modification

Vendor :1297

Flotech Environmental, LLC

657 South Drive, Suite 401
Miami, FL 33166
Phone - / Fax -

Comments

July 2024 boardOriginal Encumbrance-Actual cost=negative encumbrance of \$45,477.67\$165,307.50-\$119,829.83=\$45,477.67

Document Information

Document Date 12/16/2024
Required Date 12/16/2024
Prepared By Greg Sale
Workflow ID 07

Status Transmit to MIP Documents
Description Encumbrance Modification for 24-801
Less work was able to be preformed

Change Order 01

Project No

Invoice to Y
follow

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	4401	54617	Bears Club Street Drainage Cleaning and Video	-45,477.67	-45,477.67

Approved

Total : (\$45,477.67)

Approval Information

KATHLEEN J. MALONEY-POLLACK	Board 2	12/20/2024 1:54 PM
SUSAN P. SCHEFF	Board	12/20/2024 1:40 PM
CLIFFORD D. BEATTY	Executive Director	12/18/2024 11:47 AM
KATHLEEN E. ROUNDTREE	Finance Director	12/17/2024 4:08 PM
LAURA L. HAM	Budget Manager	12/17/2024 11:34 AM
Kimberly A. Leser	District Engineer	12/17/2024 9:23 AM
KENNITH R. ROUNDTREE	Department Manager	12/17/2024 7:06 AM
Greg Sale	Requester	12/16/2024 7:52 AM

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**RECOMMENDED DISBURSEMENTS FOR
JANUARY 22, 2025 BOARD MEETING**

	BOND/COI**	EIPC*	NOTE PROCEEDS	LANDOWNER FUNDS	TOTALS
Unit No. 2C - Alton	22,475.64	-		14,029.98	36,505.62
Unit No. 5A - Vista Center			755,796.45		755,796.45
Unit No. 9B - Abacoa II		1,962.00		-	1,962.00
Unit No. 15 - Villages of PBL		16,500.00			16,500.00
Unit No. 20 - Juno Isles		9,360.00			9,360.00
Unit No. 38 - Harbour Isles		48,455.00			48,455.00
Unit No. 44 - The Bear's Club	-	119,829.83			119,829.83
Unit No. 53 - Arden	3,464.80				3,464.80
Unit No. 54 - Artistry Lakes		-		406.00	406.00
	25,940.44	196,106.83	755,796.45	14,435.98	992,279.70

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 192

JANUARY 22, 2025

	BOND/COI*	LANDOWNER FUNDS	TOTALS
CONSTRUCTION:			
J. W. Cheatham, LLC (Alton Phase 3 Paving Project) FINAL	<u>18,967.86</u>	<u>12,629.98</u>	31,597.84
ENGINEERING:			
Michael B. Schorah & Assoc. (Phase 3 Final Asphalt) FINAL	<u>1,400.00</u>	<u>1,400.00</u>	2,800.00
MISCELLANEOUS:			
NPBCID Reimbursements: (NPBCID Personnel time & Auditor)	<u>2,107.78</u>	-	2,107.78
	22,475.64	14,029.98	36,505.62

**UNIT OF DEVELOPMENT NO. 5A
DISBURSEMENT NO. 55
JANUARY 22, 2025**

**NOTE
PROCEEDS**

TOTAL

CONSTRUCTION:

Nu-Pipe, LLC

(PO#24-819 Rehab Culvert C-007 & C-008)

755,796.45

755,796.45

755,796.45

755,796.45

**UNIT OF DEVELOPMENT NO. 9B
DISBURSEMENT NO. 143
JANUARY 22, 2025**

EIPC

TOTALS

ENGINEERING:

WGI, Inc.

(WS2 Wood Structure Engineering)

1,962.00

1,962.00

1,962.00

1,962.00

**UNIT OF DEVELOPMENT NO. 15
DISBURSEMENT NO. 40
JANUARY 22, 2025**

EIPC

TOTAL

CONSTRUCTION:

Brandywine Canal
(Australian Pine Tree Trimming)

16,500.00

16,500.00

16,500.00

16,500.00

**UNIT OF DEVELOPMENT NO. 20
DISBURSEMENT NO. 19
JANUARY 22, 2025**

	<u>EIPC</u>	<u>TOTAL</u>
ENGINEERING:		
WGI, Inc.	<u>9,360.00</u>	
(Juno Isles R & R Salinity Weir PO#21-814)		9,360.00
FINAL		
	<u>9,360.00</u>	<u>9,360.00</u>

**UNIT OF DEVELOPMENT NO. 38
DISBURSEMENT NO. 7
JANUARY 22, 2025**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
Shenandoah Construction	<u>48,455.00</u>	
(Five Year Street Drain & TV)		48,455.00
FINAL		
	<u>48,455.00</u>	<u>48,455.00</u>

**UNIT OF DEVELOPMENT NO. 44
DISBURSEMENT NO. 64
JANUARY 22, 2025**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
Flotech Environmental, LLC	<u>119,829.83</u>	
(Street Drain Cleaning)		119,829.83
FINAL		
	<u>119,829.83</u>	<u>119,829.83</u>

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

	<u>BOND</u>	<u>TOTAL</u>
MISCELLANEOUS:		
NPBCID Reimbursements:		
(Gannett Local IQ - Legal Ad - Bid & Proposal)	928.64	
(NPBCID Personnel time & Auditor)	<u>2,536.16</u>	
		3,464.80
	<u>3,464.80</u>	<u>3,464.80</u>

**UNIT OF DEVELOPMENT NO. 54
DISBURSEMENT NO. 2
JANUARY 22, 2025**

	<u>LANDOWNER FUNDS</u>	<u>TOTAL</u>
OTHER PROFESSIONALS:		
Caldwell & Pacetti	<u>406.00</u>	
(INV#132188 Legal)		406.00
	<u>406.00</u>	<u>406.00</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
Ellen T. Baker
L. Marc Cohn
Brian J. LaMotte
Gregory Block

DATE: January 22, 2025

FROM: Kenneth W. Edwards, General Counsel

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

RE: Unit of Development No. 14 – Eastpointe
Consider Release of Reverter and Reserved Easements

Background

On June 27, 2019, Northern, the Eastpointe Country Club, Inc. and EPBG, LLC entered into an Agreement, as since amended, regarding various works and exchanges of real property interests. When the conditions precedent for Northern's release of certain rights of reverter and reserved easements it retained in that certain Quit-Claim Deed recorded in Official Records Book 33349, Page 26, Public Records of Palm Beach County, Florida, which was modified, inter alia, by virtue of that certain Corrective Quit-Claim Deed, recorded in Official Records Book 33851, Page 511, and those two Modifications to Corrective Quit-Claim Deed, recorded in Official Records Book 34656, Page 364, and Official Records Book 35383, Page 1836 all of the Public Records of Palm Beach County, Florida, has been satisfied, the Right of Reverter and Reserved Easements are to be released.

The conditions precedent has been satisfied and approval of the Release of the Right of Reverter and Reserved Easements should be considered.

Fiscal Impact

None but for the minimal cost of recording the Release of Reverter.

Recommendation

General Counsel and Staff recommend that the Board approve the execution and recording of the subject Release of Right of Reverter and Reserved Easements.

PREPARED BY/RECORD AND RETURN TO:

Greenspoon Marder LLP
200 E. Broward Blvd., Suite 1800
Fort Lauderdale, FL 33301
ATTN: Mark J. Lynn, Esq.

**RELEASE OF REVERTER RIGHTS, RESERVED EASEMENTS, AND USE
RESTRICTIONS**

KNOW ALL PERSONS BY THESE PRESENTS:

WHEREAS, Eastpointe Country Club, Inc., a Florida not for profit corporation (“**Club**”), EPBG, LLC, a Florida limited liability company (“**EPBG**”) and Northern Palm Beach County Improvement District, an independent special district of the State of Florida (“**NPBCID**”) entered into that certain Agreement dated June 27, 2019, as amended by First Amendment dated November 18, 2020, by Second Amendment dated October 27, 2021, by Third Amendment dated August 24, 2022, by Fourth Amendment dated October 25, 2023 and by Fifth Amendment dated October 8, 2024 (together, the “**Agreement**”) pursuant to which EPBG agreed, at its sole cost and expense, to design, permit, construct and install the Underground Drainage System (as defined in the Agreement) and Club agreed, at its sole cost and expense, to design, permit, construct and install the Expanded Lake System (as defined in the Agreement), (together the Underground Drainage System and the Expanded Lake System are identified and defined herein as the “**Systems**”); and

WHEREAS, in consideration of EPBG and Club agreeing to undertake the aforementioned obligations, NPBCID agreed to convey all of its right, title and interest in and to that certain real property (together, the “**Property**”) legally described in that Quit Claim Deed recorded in Official Records Book 33349, Page 26, as corrected in Corrective Quit Claim Deed recorded in Official Records Book 33851, Page 511 and that Quit Claim Deed recorded in Official Records Book 33349, Page 36, as affected by Release of Reservation of Easements recorded in Official Records Book 34201, Page 1535, by Quit-Claim Deed recorded in Official Records Book 34353, Page 1352, as affected by the Surveyor’s Affidavit recorded in Official Records Book 34132, Page 847, and Modifications to Corrective Quit-Claim Deed recorded in Official Records Book 34656, Page 364 and Official Records Book 35383, Page 1836, all in the Public Records of Palm Beach County, Florida (together, the “**Recorded Documents**”); and

WHEREAS, the conveyances by NPBCID as set forth in the Recorded Documents were made subject to the following: (i) reservation by NPBCID of those easements specified therein, together with statutory rights of reservation for petroleum, phosphate, metals, and minerals located in, on, or under the Property (together, “**Reserved Easements**”), (ii) the right of NPBCID to cause ownership of the Property to revert to NPBCID if the Systems were not timely completed as more particularly set forth in such Recorded Documents (together, “**Reverter Rights**”), and (iii) the

dedication, maintenance obligations, access and construction rights, and use restrictions set forth on the Quit-Claim Deed recorded in Official Records Book 34353, Page 1352, Public Records of Palm Beach County, Florida, as affected by the Surveyor's Affidavit recorded in Official Records Book 34132, Page 847 (the "Use Restrictions"); and

WHEREAS, since the Systems are now complete, the roadway located over the Underground Drainage System has been conveyed to the Eastpointe Homeowners Association, Inc. and NPBCID has accepted ownership of the Systems, together with their associated real property interests, NPBCID has agreed to release the above identified Reserved Easements, Reverter Rights, and Use Restrictions.

NOW THEREFORE, NPBCID, in consideration of the design, permitting, construction and installation of the above specified Systems, the conveyance to and acceptance by NPBCID of the Systems and associated real property interests, NPBCID does hereby confirm the following:

1. NPBCID has accepted the Systems in accordance with the terms of the Agreement and the Recorded Documents, and confirms that Final Completion of the Systems (as defined in the Agreement) has been achieved.

2. NPBCID hereby releases all Reserved Easements and Reverter Rights as were specifically retained by NPBCID in the Recorded Documents. Such releases shall also include, to the extent not previously released or conveyed, the release of the Property from NPBCID's statutory rights of reservation pursuant to Section 270.11(1), Florida Statutes.

3. Tract C and Tract E of the Eastpointe Country Club PUD Plat 15, recorded in Plat Book 134, Page 9, Public Records of Palm Beach County, Florida, were previously affected by dedications for certain water management easements and water management maintenance easements in favor of NPBCID, which were made subject to the Use Restrictions set forth on Quit-Claim Deed recorded in Official Records Book 34353, Page 1352, Public Records of Palm Beach County, Florida, as affected by the Surveyor's Affidavit recorded in Official Records Book 34132, Page 847. The aforementioned Tracts were subsequently replatted and rededicated for the purposes set forth on the Eastpointe County Club PUD Plat 16, recorded in Plat Book 137, Page 123, Public Records of Palm Beach County, Florida (together, the "**Plat 16 Land**"). Accordingly, NPBCID, joined by Club, EPBG, GT Homes Eastpointe LP, a Florida limited partnership, and Pulte Home Company, LLC, a Michigan limited liability company, as successors-in-title to the Plat 16 Land, hereby release the Plat 16 Land from the Use Restrictions; provided, however, that this release shall not affect the Use Restrictions on any land other than the Plat 16 Land, nor shall it affect any separately created, granted, dedicated, or conveyed rights in favor of NPBCID, in accordance with Section 4 below.

4. The releases of Reserved Easements, Reverter Rights, and Use Restrictions, as described hereinabove, are not intended, nor should said releases be construed as in any way affecting or modifying any other NPBCID real property interests, including but not limited to fee title ownership, drainage easements, water management easements, water management maintenance easements or access easements that have been separately created, granted, dedicated or conveyed to NPBCID, notwithstanding anything herein to the contrary.

IN WITNESS WHEREOF, NPBCID has caused these presents to be executed in its name, and its seal to be hereunto affixed, by its proper officers hereunto duly authorized, as of the _____ day of _____, 2025.

Signed, sealed and delivered in the presence of:

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

Print Name: _____
Address: _____

By: _____
Print Name: _____
Title: _____

Print Name: _____
Address: _____

STATE OF FLORIDA)
) ss:
COUNTY OF PALM BEACH)

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 2025 by _____, as _____ of Northern Palm Beach County Improvement District, an independent special district of the State of Florida. He/She is personally known to me or produced _____ as identification and has satisfactorily identified him/herself as the signer of the above document.

[Notary Seal]

NOTARY PUBLIC
Printed Name: _____
My Commission Expires: _____

JOINDER

The undersigned parties, as the successors-in-title to the Plat 16 Land and the Grantor of the Quit-Claim Deed recorded in Official Records Book 34353, Page 1352, Public Records of Palm Beach County, Florida, hereby join in this document to confirm their consent to the release of the Plat 16 Land from the Use Restrictions.

Signed, sealed and delivered in the presence of:

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

Print Name: _____
Address: _____

By: _____
Print Name: _____
Title: _____

Print Name: _____
Address: _____

STATE OF FLORIDA)
) ss:
COUNTY OF PALM BEACH)

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 2025 by _____, as _____ of Eastpointe Country Club, Inc., a Florida not for profit corporation, on behalf of the corporation. He/She is personally known to me or produced _____ as identification and has satisfactorily identified him/herself as the signer of the above document.

[Notary Seal]

NOTARY PUBLIC
Printed Name: _____
My Commission Expires: _____

Signed, sealed and delivered in the presence of:

EPBG, LLC,
a Florida limited liability company

Print Name: _____
Address: _____

By: _____
Print Name: _____
Title: _____

Print Name: _____
Address: _____

STATE OF FLORIDA)
) ss:
COUNTY OF PALM BEACH)

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 2025 by _____, as _____ of EPBG, LLC, a Florida limited liability company, on behalf of the company. He/She is personally known to me or produced _____ as identification and has satisfactorily identified him/herself as the signer of the above document.

[Notary Seal]

NOTARY PUBLIC
Printed Name: _____
My Commission Expires: _____

Signed, sealed and delivered in the presence
of:

GT HOMES EASTPOINTE, LP,
a Florida limited partnership

By: GT Homes Eastpointe GP, Inc., a Florida
corporation, its general partner

Print Name: _____
Address: _____

By: _____
Print Name: _____
Title: _____

Print Name: _____
Address: _____

STATE OF FLORIDA)
) ss:
COUNTY OF PALM BEACH)

The foregoing instrument was acknowledged before me by means of physical presence
or online notarization, this ____ day of _____, 2025 by _____, as
_____ of GT Homes Eastpointe GP, Inc., a Florida corporation, as general partner of
GT Homes Eastpointe, LP, a Florida limited partnership, on behalf of the partnership. He/She is
personally known to me or produced _____ as identification and has
satisfactorily identified him/herself as the signer of the above document.

[Notary Seal]

NOTARY PUBLIC
Printed Name: _____
My Commission Expires: _____

Signed, sealed and delivered in the presence of:

PULTE HOME COMPANY, LLC,
a Michigan limited liability company

Print Name: _____
Address: _____

By: _____
Print Name: _____
Title: _____

Print Name: _____
Address: _____

STATE OF FLORIDA)
) ss:
COUNTY OF PALM BEACH)

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 2025 by _____, as _____ of Pulte Home Company, LLC, a Michigan limited liability company, on behalf of the company. He/She is personally known to me or produced _____ as identification and has satisfactorily identified him/herself as the signer of the above document.

[Notary Seal]

NOTARY PUBLIC
Printed Name: _____
My Commission Expires: _____



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

EXECUTIVE SUMMARY

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

DATE: January 22, 2025

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

RE: Unit of Development No, 18 – Ibis Golf & Country Club
Discuss Landowner Concern

Background

Attached are a series of emails regarding a noise complaint issued by Robert and Andrea Hanson of 7500 Blue Heron Way within the Ibis community. The Hansons maintain that the required aerator equipment emanates sounds at an unacceptable level. Northern Staff has conducted multiple audio tests with different equipment and, in every case, the measured reading was within acceptable limits and lower than background noise, including traffic and A/C compressors from surrounding homes. As a compromise, Northern has recently reduced the operational schedule of the compressor units from 24/7 to operating from 7:00AM to 10:00PM. We will continue to monitor the water quality within Lake 22 and evaluate if there is any degradation of water quality as a result of the reduction in operation of the aerators.

Fiscal Impact

There are no fiscal impacts associated with this item.

Recommendation

To be determined based on Board discussion.

BEATTY EMAIL TO BOARD (09-18-24)

From: Danvers Beatty

Sent: Wednesday, September 18, 2024 9:44 AM

To: Matthew Boykin <MatthewBoykin@npbcid.org>; Marc Cohn <MarcCohn@npbcid.org>; Greg Block <GregBlock@npbcid.org>; Ellen Baker <EllenBaker@npbcid.org>; Brian LaMotte <BrianLaMotte@npbcid.org>

Cc: 'Katie Brunk (Katie@npbcid.org)' <Katie@npbcid.org>; 'Ken Roundtree (ken@npbcid.org)' <ken@npbcid.org>; Jon Iles <Jon@npbcid.org>; 'edwards@caldwellpacetti.com' <edwards@caldwellpacetti.com>

Subject: Ibis Resident Complaint and response

Good morning Board members

I am in receipt of an email from Jon Isles, Operations Manager of Aerators in our operations department. Mr. Isles was copied on this email as well as Northern's Board of Supervisors which was sent by Mrs. Andrea Hanson, an Ibis resident, to a representative with the City of West Palm Beach. I was not directly copied on the email. I take extreme exception to the tone and content of Mrs. Hanson's email.

Diffuser style aerators were installed in Lake 22 in 2019 in response to concerns raised by the South Florida Water Management District regarding excess nutrients within the lake. This style of aerator was selected because it operates below the surface of the lake and injects additional air into the water column by means of a submerged perforated pipe system. Air is pumped into the submerged pipe system by means of a series of air compressors which are placed near the lake in question. The compressors are sound insulated and make minimal noise.

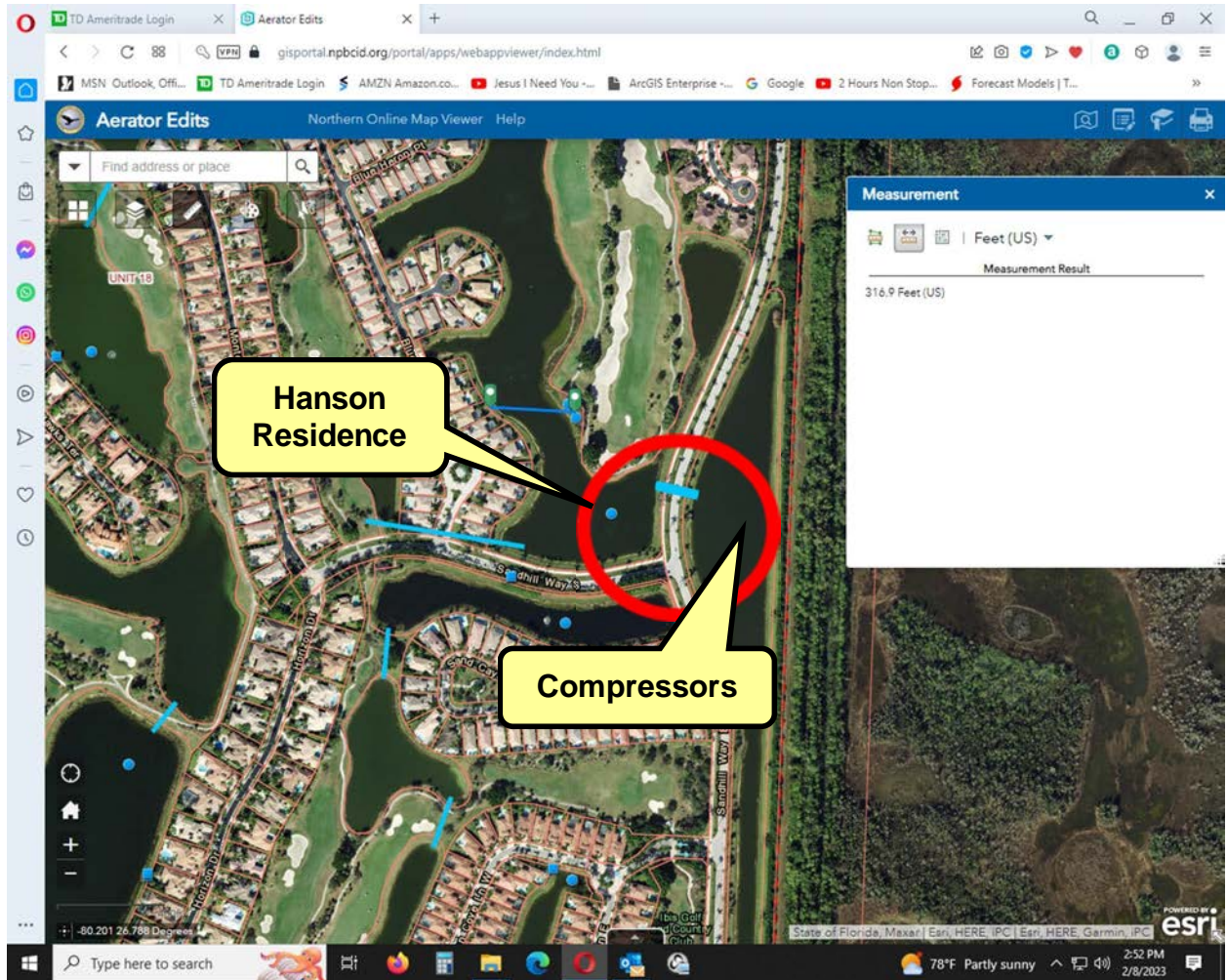
In February of 2023 Northern was presented with a noise complaint from the Ibis POA regarding the Hanson's. Northern's Representatives communicated with the Hanson's as well as Representatives from the Ibis POA and an investigation of their concerns was conducted within 24 hours of the initial complaint. The results of the investigation are indicated below:

Mr. Ben,

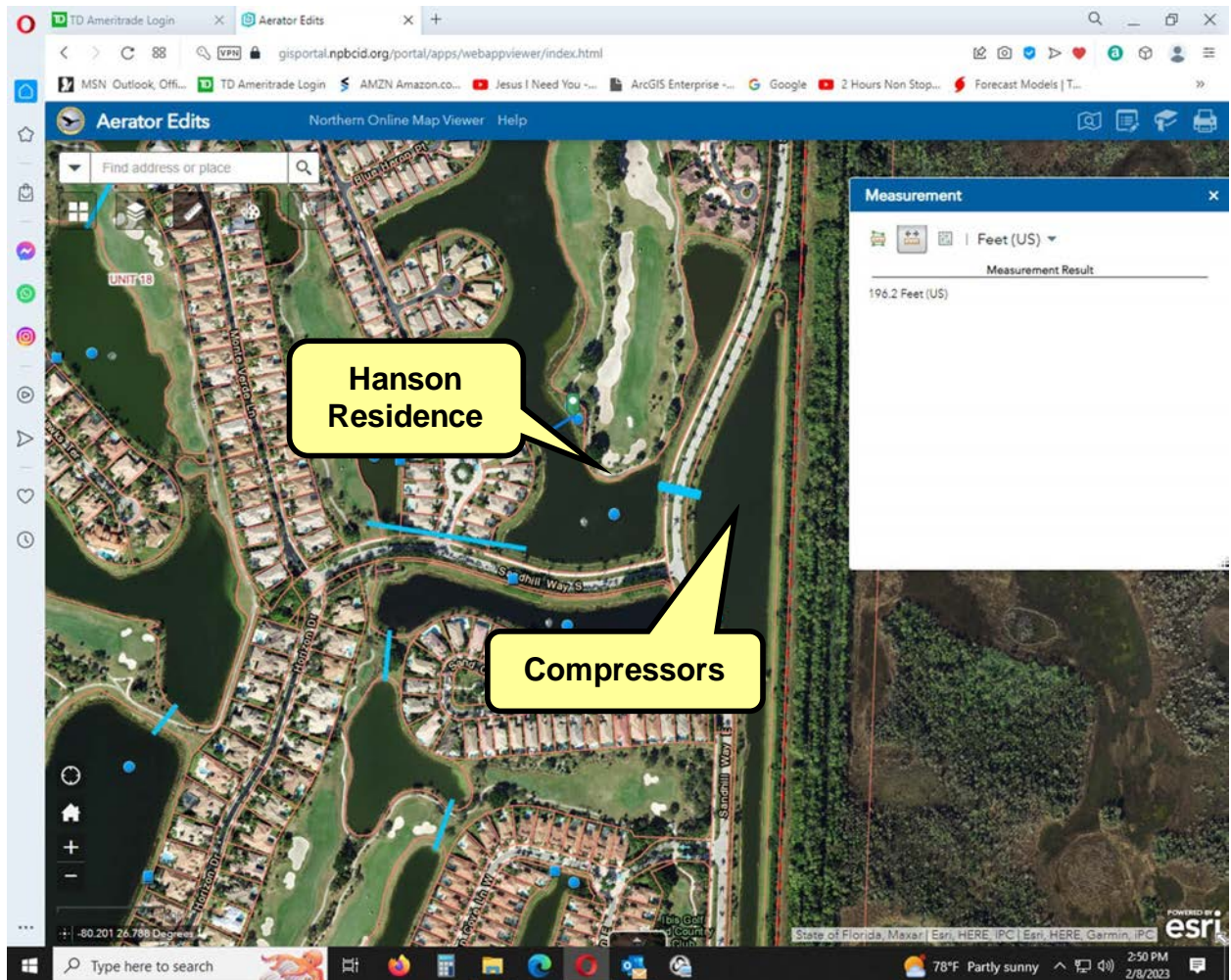
It was a great honor and privilege that you took time to meet Ms. Kathleen Maloney – Pollack and myself, today, February 8, 2023, on site, regarding the issue of the noisy compressor units in Lake 22 of Ibis. You asked me to summarize the events we observed and recommendations going forward. Please see below:

- 1.) The Aerator is NOT the issue. It comes on at 07:00 hours. According to the resident, the noise was detected approximately 05:30 hours. Kathleen, you and I listened to the aerator, and there was not mechanical noise being emitted. The sound generated was from the water falling back to the lake surface.*
- 2.) All three of us next went to the rear of the property where the resident noted the noise level was keeping them up nightly. We listened to the compressors, two individual units as shown in their attached photograph. There was NO unusual sound being emitted from the east side of the lake where the units are located. To my ear, I could determine a low frequency noise from where I was standing near the lake margin. I took a decibel reading and showed it to*

you. The EXTECH, Model 407730, hand held unit recorded 54-64 db, oscillating within that range, due to ambient wind speed that varied as we were on site. The harder the wind blew, the higher the reading. I was approximately 317 ft from the compressor locations.



3.) We walked further to the south, so we were standing directly across from the compressor locations. I took another reading and had the same values on the Sound Level Meter, but more registering near 64db, not the lower range of 54db as at the first site. See Map below. We were approximately 196 ft from the compressor location for this second reading.



- 4.) *The three of us left the residential side of the lake and went to the compressor units located in the resident's photograph. I explained the equipment. I lifted the cover so you could see the equipment inside of the enclosure and let you hear it without the noise reduction from the enclosed container, lid closed. I explained the equipment inside of the enclosure, the discharge tubing, the power source (480v, 3 phase power and the step down transformer). I indicated that NPBCID was required to install the two compressors at this location and two other compressor units further north; all in Lake 22, by the SFWMD. The units are working as designed and NO extemporaneous, unusual noise or sounds, are being emitted from any of the four compressor units.*

- 5.) *I indicated that a barrier could be erected at a minimum of four (4) ft. separation distance from the lake side of the compressor boxes. I showed you the location of the air lines and the electrical line servicing the above surface aerator. I recommended that the barrier height be level with the top most elevation of the equipment rack posts. That the configuration be such that the barrier wall look similar to the sketch below. The circle being*

post of you election, the lines, being the material of your election, preferably exterior, weather resistant material with some acoustic absorbing capability.



- 6.) *You indicated that this suggestion was amenable. That this best effort to erect a sound barrier, with the height to the top elevation of the control panel posts, would represent a best faith effort on Northern's behalf and that of the Ibis Community.*
- 7.) *No where else, where NPBCID has diffusers installed, have we directed communities to install sound barriers. Old Marsh has screened the diffuser's for aesthetic purposes, not for acoustic purposes. Old Marsh maintains the visual screening at their expense, as NPBCID will request Ibis do likewise.*
- 8.) *The diffusers run 24/7, are designed to do so for water quality improvement, and are required by SFWMD. The Diffuser's have been installed since February 2018. They have not been modified in any fashion, nor the run hours altered, the current location is the original location of installation.*
- 9.) *The diffusers are operating as designed and no abnormal sound or functions were noted by any of the three of us while on site.*
- 10.) *Our field discussion concluded with this; If the recommended measures do not correct the condition to the satisfaction of the residents on the west side of the lake, it was recommended that they consult an acoustical engineer, for recommendations and modifications to the Ibis installed sound barrier, at their expense.*

Should you have any questions about this email, PLEASE, call me.

Sincerely,

Jon Iles

Mrs. Hanson's statements are incorrect as to what Northern's Representatives informed her. Northern's Representatives took sound readings and none of those taken exceeded the threshold of the County or City of West Palm Beach regulations nor did they exceed the sound emitted by an air conditioner compressor which are adjacent to most homes in South Florida. It should also be noted that none of the other residents within the proximity of the compressors have complained about noise. As a result the Hanson's were directed by Northern Staff to the Ibis POA to see if the POA would address mitigation issues relative to the compressors. The Hanson's did follow through and a sound abatement wall was constructed and remains in place in the proximity of the compressors on the opposite side of the lake of the residence in question. It should also be noted that the units were turned off during golf course renovations but were recently put back into service upon completion of the golf course work.

Northern's Representatives communicated with Robert Hanson twice regarding the diffusers and the circumstances regarding the placement and operation. Northern's Representatives were never discourteous, abrupt, or removed. If anything Northern's Representatives were attentive to one resident's complaint and were courteous and thorough with their response .

The direct quote by Jon Isles contained in Mrs. Hanson's email; immediately below, is 100% accurate.

"I indicated that NPCBID was required to install the two compressors at this location and two other compressor units further north; all in Lake 22, by the SFWMD. The units are working as designed and NO extemporaneous, unusual noise or sounds, are being emitted from any of the four compressor units."

If the Hanson's desire to pursue the installation of storm windows in their home that is an issue for the City of West Palm Beach and of no consequence to NPBCID or NPBCID's aeration equipment.

If you have any questions or would like any additional information regarding this matter please contact me directly and please do not reply all to this email.

Thank you and have a great day!

Dan Beatty

C. Danvers (Dan) Beatty, P.E., M.P.A.

Executive Director

Northern Palm Beach County Improvement District

359 Hiatt Drive, Palm Beach Gardens, FL 33418

Telephone: (561) 624-7830

Facsimile: (561) 624-7839

Email: Danvers@npbcid.org

Website: www.npbcid.org

Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

HANSON EMAIL (10-22-24)

From: Andrea Hanson <bakedms@hotmail.com>

Sent: Tuesday, October 22, 2024 2:51 PM

To: slogiudice@clubatibis.com <slogiudice@clubatibis.com>; smeirav@clubatibis.com <smeirav@clubatibis.com>; Benjamin Hagen <bhagen@clubatibis.com>; Brian LaMotte <BrianLaMotte@npbcid.org>; Matthew Boykin <MatthewBoykin@npbcid.org>

Subject: Bob and Andrea Hanson - NPBCID Diffuser on Heritage Golf Course

Some people who received this message don't often get email from bakedms@hotmail.com.

[Learn why this is important](#)

Ben, Steve and Sharon,

We thank you for your personal efforts addressing the noise near our residence generated from NPBCID equipment. We know this is an exasperating situation for both Ibis and the Hansons. However, independently we believe we have identified a possible solution to the noise issue created solely by NPBCID.

But first, we must express to Mr. Boykin and Mr. LaMotte (Bob's former colleague) that NPBCID has constantly demonstrated that it is the most insensitive local government entity we (the Hansons) have encountered in all our interactions with any state or local government entity in all the numerous locations we have resided across the USA. We are not difficult people. However, we fail to understand the NPBCID position that they can generate noise from their equipment, admit their equipment is noisy, but as long as they adjudicate that same noise as "normal" to them that is all that matters in casting aside our complaint. We have been patient and reasonable, but the fact is that NPBCID did not lift a finger to help us address this noise issue from their equipment.

So, it goes. We cannot sleep at night with the constant droning from their equipment, and they simply do not care about us. They state, "Northern's mission is to *improve the quality of life through excellent public service* in the areas of flood protection, land stewardship and *infrastructure* development." We have not had that experience of excellent public service nor any caring about our quality of life.

Steve and Ben, in order to move forward we have identified the QBO-MAX 2 product (view at this link <https://www.controlnoise.com/product/qbo-blankets/>) which we are hopeful will address the mitigation of the NPBCID generated noise. We are prepared to order the QBO-MAX 2 blanket by NetWell at our expense. We will need Ibis to install it on the current wooden fence which is a simple process. First, we must have your permission to visit the site of the fence with us to take measurements and some pictures to send to the manufacturer. In speaking with them, they are confident that this product will solve our noise issue. The product has a 20-year life expectancy so we will not have to address this noise issue again perhaps in a decade or more.

While we had hoped NPBCID could have been helpful, the fact is they are not. We must move on and implement an approach for noise mitigation. We must end this difficult situation that NPBCID created for the Hansons and move on with our desired quality of life.

Please let us know when we can visit the site with Ibis representatives. We ask that we do this visit to take measurements as soon as possible.

Thank you,

Bob and Andrea Hanson

412-418-6015

HANSON EMAILS (12-07-24 & 12-10-24)

From: Andrea Hanson

Sent: Saturday, December 7, 2024 12:48 PM

To: jon@npbcid.org <jon@npbcid.org>; Michael Tobin (mtobin@clubatibis.com) <mtobin@clubatibis.com>

Cc: brianlamotte@npbcid.org <brianlamotte@npbcid.org>; Ellen Baker <EllenBaker@npbcid.org>

Subject: Blue Heron Way Noise

Jon,

I understand that you have responsibility for the coordination and maintenance for the aerator program at NPBCID. Please forgive us in advance for the length of this email and its numerous attachments.

As Brian and Ellen (board members know) my wife and I have struggled for over a year now with the noise levels emitted from your NPBCID equipment across the lake and behind our house. This noise is a real problem for us (24 x 7). The folks at Ibis have done their best helping us with our complaints and concerns related to the NPBCID equipment.

This noise from your equipment is an aberration from normal. For the first three-plus years of our residency at Ibis this equipment made no noticeable noise for us. It was already installed for those first three-plus years, but not noisy. Then more than a year ago after your scheduled maintenance of the lake, and we suppose this equipment, it suddenly became noisy. As a prior worker-colleague with Brian, at that time I discussed what can be done by NPBCID to remedy the noise. Thanks to Brian (or possibly Ibis) efforts in communicating with NPBCID your staff came to investigate the noise. However, they visited the site without us present for discussions. From a copy of an email we received from Ibis we learned your staff visited the site and the easement area behind our house and other houses in proximity. They took decibel readings and then your staff simply declared the noise level "normal."

But it is not normal now and has not been for over a year. Again, the first three-plus years and prior to your maintenance of the lake/equipment we experienced the real normal. Both NPBCID and Ibis did not hear a peep from us or receive any complaint from us about the noise emitted from the equipment for approximately the first three years of our residence

at Ibis. Us not complaining is normal. How this noise affects our lives are not normal. We cannot:

- Sleep at night in our primary suite or guest room (both on the back of the house toward the lake) due to the constant drumming from your equipment.
- Enjoy the outdoor patio area at our residence in evenings due to the constant drumming from your equipment.
- Open our sliders to allow the wonderful seasonal breezes to enter our home due to the constant drumming from your equipment.
- Contemplate life going forward as residents in Ibis unless the noise issue is addressed due to the constant drumming from your equipment.
- Understand why NPBCID has been indifferent to us and our noise complaint.

What is not especially normal to us is how NPBCID has abandoned us after our initial complaint. An earlier inspection by your staff was (we assume from their report sent to Ibis) made in good faith, but they did nothing thereafter to attempt communicate and propose a remedy with us to the noise problem. Their decree of “normalcy” at the time of their visit seems heavy-handed by NPBCID. Your staff acknowledged a noise level yet had no active dialogue with us then or since. Moreover, they did not visit in the “still of the night” when we want to sleep and when ambient noises are not masking the noise from your equipment.

I reached out to the entire NPBCID board earlier this year by email about our issues related to your equipment. Ellen did reply to us by email and said she cannot be helpful as this is an operations issue and the board does not address operational issues. While not being argumentative, we observe there is a Public Relations Committee on the board. We guess that may be for addressing some concerns coming from the public, which we assume may be the public at large, but perhaps it can also address complaints from the individual-public on operations. At the very least someone on some established NPBCID committee can consider operational oversight when individual-public complaints come forth and are not addressed to an acceptable remedy. We do not know your administrative activities or board governance overlaps.

Our present situation is that Ibis earlier built a barrier (at their expense) that was recommended by your staff after your initial staff visit. Again, that barrier was built after our first complaint. Noise attenuation is fully ineffective from that structure. Pictures before the barrier was constructed and after at the site are attached to this email.

Subsequently to the construction of the Ibis barrier, we have:

- Worked with Ibis on what we can do with them to find a remedy to the NPBCID equipment noise. They reported they will do nothing more at their expense, except facilitate in a solution. Hearing that from Ibis,
- On our own, had to discover and seek out a vendor for sound blankets,
- We sought out a vendor asking for a proposal to affix a noise control sound blanket over the Ibis structure.
- Determined the actual dimensions of the constructed barrier (with Ibis assistance) for affixing a sound barrier blanket,
- Found a possibly suitable sound barrier blanket (type) from the vendor,
- Got a quotation ourselves from the vendor to purchase the sound blanket (it is hard to believe the intransigence of all this caused by NPBCID) ourselves and at our expense, and
- Then submit an Architectural Review Board (ARB) application to Ibis to proceed with a last-hope proposed approach at our expense to the abatement of the noise from your NPBCID equipment.

We have attached to this email the ARB application, the product datasheet from the vendor and their quotation for your review.

We could never have expected that a public agency like NPBCID would shun their responsibilities for a citizen-resident in your area of control, to remedy noise from your equipment. You are imposing upon us a responsibility for taking self-action for your noise issue. We are attempting to address equipment that we do not own, that is on either Ibis or NPBCID property we do not own, on a parcel we cannot legally access without permission, on an Ibis structure we did not construct and do not control, using an Ibis ARB application, to abate noise created from NPBCID. This seems to us a fully irrational approach for a Palm Beach County resident to remedy an issue created by NPBCID.

We feel hopelessly lost in this unyieldingness from NBPCID.

We ask you review this email and its facts in their entirety. We are unsure if the blanket will work and seek your advice should Ibis ARB approve the application. We are about to pay \$1,690.00 and perhaps other expenses we do not foresee (e.g., Ibis may require a contractor to do installation at our expense).

You are the expert on your equipment. You have our full disclosure herewith. We need your assistance on making correct decisions. Please call to discuss next actions. We will be most pleased if you arrange to visit us at our residence or we will come to see you.

Thank you,

Bob and Andrea Hanson

412-418-6015

From: Andrea Hanson <bakedms@hotmail.com>

Sent: Tuesday, December 10, 2024 2:55 PM

To: jon@npbcid.org <jon@npbcid.org>

Cc: brianlamotte@npbcid.org <BrianLaMotte@npbcid.org>; Ellen Baker <EllenBaker@npbcid.org>; jpeduzzi@wpb.org <jpeduzzi@wpb.org>

Subject: Re: Blue Heron Way Noise

The Wall Street Journal Today stated the issue with the NPBCID equipment that affects us (at 5:20 in the video at the link below).

The discussion/examples in the video accurately describe the noise you are sending to my house 24 x7. Noise does not have to be loud to be disruptive.

[Acoustic Engineer on Redesigning Cities to Eliminate Noise | WSJ Pro Perfected](#)

*"The sounds that people tend to find most disruptive are either **repetitive** or impulsive, **a beat that keeps on repeating itself over a period of time**, or things that are very tonal. So, they have **a single pitch and a single sound that continues for a long duration**. Our ears are most sensitive to sound, where most of the information in speech is contained, and that's between about 500 hertz and 2 kilohertz."*

Jon, maybe you and others in charge at NPBCID learn from this WSJ material. Your NPBCID noise is both repetitive and at a nearly a single pitch.

The impact of the noise from your equipment (a West Palm Beach City authority of some sort) is real. Your created noise negatively impacts the lives of others.

Perhaps through review of the WSJ video you at NPBCID will learn to better treat people you are to serve .

Placing the burden and costs of the mitigation of PBCID noise on the Hansons is just wrong.

Andrea and Bob Hanson

From: Andrea Hanson <bakedms@hotmail.com>
Sent: Tuesday, December 10, 2024 3:23 PM
To: Jon Iles <Jon@npbcid.org>
Cc: Brian LaMotte <BrianLaMotte@npbcid.org>; Ellen Baker <EllenBaker@npbcid.org>; jpeduzzi@wpb.org
Subject: Re: Blue Heron Way Noise

More from the City's code. This issue meets many of your criteria.

City Code: [Chapter 34 - ENVIRONMENT | Code of Ordinances | West Palm Beach, FL | Municode Library](#)

Sec. 34-36. - Noise disturbance prohibited.

(a) It shall be unlawful for any person to create a noise disturbance by making, continuing or causing to be made or continued any unreasonably loud, excessive, unnecessary or **unusual noise that is plainly audible**.

(1) Factors that may be considered in determining whether a noise disturbance exists include, but are not limited to, the following:

a. The volume (intensity) of the noise under investigation and whether the noise is loud, raucous, disturbing, jarring or **disruptive to peace, quiet and comfort or the intended activities of people of reasonable sensitivities exposed to the noise**.

b. The volume (intensity) of the ambient sound levels at the time of the observations.

c. **The time of day or night the noise occurs.**

d. **The duration of the noise.**

e. Whether the nature of the noise is unnatural, harsh, **tonal**, or impulsive.

f. **The land use at the location of the noise exposure including residential properties**, parks or other public places, health care facilities, nursing homes, day-care centers or schools, and houses of worship.

g. **Whether the noise trespasses onto residential property or into a residential dwelling and infringes upon the ability of an affected person to repose or sleep**, or trespasses into a commercial establishment or commercial operations and infringes on the ability of an affected person to conduct normal business activities.

h. Whether the emission of the noise is purposeful or unnecessary or serves no legitimate purpose.

- i. Whether the sound emissions are of such intensity or low frequency as to cause perceptible vibration within the dwelling or place of business of the affected person.
- j. The number of complaints received regarding the noise source, and/or whether the noise source has been previously issued a warning or enforcement document.
- k. **Whether the noise is plainly audible at a distance of 25 feet from the sound source.**

BEATTY EMAIL TO MR. & MRS. HANSON (12-27-24)

From: Danvers Beatty

Sent: Friday, December 27, 2024 12:37 PM

To: bakedms@hotmail.com

Cc: 'edwards@caldwellpacetti.com' <edwards@caldwellpacetti.com>; Jon Iles <Jon@npbcid.org>; 'Ken Roundtree (ken@npbcid.org)' <ken@npbcid.org>; 'Katie Brunk (Katie@npbcid.org)' <Katie@npbcid.org>; Greg Sale <greg@npbcid.org>; Ellen Baker <EllenBaker@npbcid.org>; Brian LaMotte <BrianLaMotte@npbcid.org>; Stephen Logiudice <slogiudice@clubatibis.com>; jpeduzzi@wpb.org

Subject: Northern Palm Beach County Improvement District (“Northern”)

Dear Mr. and Mrs. Hanson

I am the Executive Director of Northern and have been provided copies of most, if not all, of your recent emails concerning a Northern aerator infusion pump that I have been told is located near your home and situated on the opposite shore of an adjacent Northern owned lake within Ibis.

As background, and as I believe you have already been advised by Mr. Isles, this pump is necessary in order for Northern to comply with a condition imposed upon it by the South Florida Water Management District in a Surface Water Management permit it issued as part of the development of Ibis. Northern is the local special purpose governmental entity that constructed, and has since operated and maintained, the Ibis surface water management and drainage system.

Since the date of your initial emails on the subject, Northern has conducted three (3) separate sound tests, using different testing equipment for each test, and none of the test results showed sounds emanating from the pump that exceed current noise standards applicable to the pump. In addition no other complaints have been received by Northern with respect to sound issues from residents that are in closer proximity to this equipment than yourselves.

However, as an accommodation, Northern has previously offered to allow you to install a reasonable sound attenuation blanket in Northern owned locations around the pump if you wish to do so. While we are aware of your wish that Northern pay for the sound blanket and its installation, Northern operates under strict guidelines as to how the public funds generated from within Ibis can be used and regret to advise you that based on our findings spending public funds for such a purpose is not a viable option at this time. Information received from the Ibis POA indicates

that their Architectural Review Board has approved the installation of the sound blanket but the installation has yet to occur.

Naturally, if you should wish to appear and present your request to Northern's Board of Supervisors you may do so. Northern's Board meets on the fourth Wednesday of every month at 8:00AM at Northern's District offices located at 359 Hiatt Drive, Palm Beach Gardens, FL 33418

Sincerely
Dan Beatty

C. Danvers (Dan) Beatty, P.E., M.P.A.

Executive Director

Northern Palm Beach County Improvement District

359 Hiatt Drive, Palm Beach Gardens, FL 33418

Telephone: (561) 624-7830

Facsimile: (561) 624-7839

Email: Danvers@npbcid.org

Website: www.npbcid.org

Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

HANSON RESPONSE TO BEATTY EMAIL (12-30-24)

From: Andrea Hanson [<mailto:bakedms@hotmail.com>]

Sent: Monday, December 30, 2024 12:07 AM

To: Barbara Mellinger <bmellinger@forumcs.com>; Danvers Beatty <Danvers@npbcid.org>

Subject: Re: Northern Palm Beach County Improvement District ("Northern")

You don't often get email from bakedms@hotmail.com. [Learn why this is important](#)

Mr. C. Danvers (Dan) Beatty, P.E., M.P.A.,

First, your title does not impress us. What impresses us is the reality that it is now about 12:00 AM at our home tonight and your agency's equipment is still noisy and disrupting our ability to sleep. We cannot sleep.

Your title does no good to us, now or at any time. While we mean no offense to you, do you have a God complex? As defined by Wikipedia: *"A god complex is an unshakable belief characterized by consistently inflated feelings of personal ability, privilege, or infallibility. The person is also highly dogmatic in their views, meaning the person speaks of their personal opinions as though they were unquestionably correct. Someone with a god complex may exhibit no regard for the conventions and demands of society and may request special consideration or privileges."*

We are very aware of the District's mission. Regrettably, your mission does not serve us well, given the noise you are sending to our home from the equipment some 300' away from us.

The fact that you have already concluded that *"Northern operates under strict guidelines as to how the public funds generated from within Ibis can be used and regret to advise you that based on our findings spending public funds for such a purpose is not a viable option at this time"* just exemplifies more about your potential God complex toward us. Read your own words. You write to us as though your opinion is unquestionably correct. You offer no empathy to us nor take any responsibility for the horrible situation the District and its equipment creates for us. We are sleepless. If public funds from Ibis cannot be used for Ibis residents' issues/concerns related to the District's equipment, why are you taking any money from Ibis residents?

How can you professionally hide behind your agency's allegedly strict guidelines about spending money? Seriously, do you simplify this is a money issue? The mention of money seems overtly condescending to us.

This is a noise issue to us that emanates from your equipment and that noise disrupts our enjoyment of the normal use of our property.

We invite you to come to our home and stand on our patio (how about 2:00 AM any day you wish). Please listen to your equipment's noise as we hear it at night. Then perhaps you will

decide this is a noise issue. If you should wish to appear and present yourself as a decent person, please come see us.

We will also appear and present on the fourth Wednesday of January at 8:00AM at Northern's District offices located at 359 Hiatt Drive, Palm Beach Gardens, FL 33418. You will make us wait until January 22nd, which is a long time from now and this noise issue is still unresolved. Why wait until then to come see us?

Come see us.

Andrea and Bob Hanson

From: Barbara Mellinger <bmellinger@forumcs.com>
Sent: Friday, December 27, 2024 7:03 PM
To: Danvers@npbcid.org <Danvers@npbcid.org>
Cc: Andrea Hanson <bakedms@hotmail.com>
Subject: Fwd: Northern Palm Beach County Improvement District ("Northern")

I just read the letters that have been going back and forth. I wanted you to know that I also hear the noise and vibrations that come from across the lake. This usually happens at approx. 3am when I'm awoken by the noise and vibrations. Since I live further away than the Hansens and have a busier household than they it's more in the background BUT at 2-4am I'm very aware of the noise and vibrations. I think as the director of the "Improvement District" I think you should reconsider your denial of funds to help neighbors that are really affected by the noise all the time. Since there is adjacent water on the other side of the golf course and there is no other homes on that side Why don't you move the pump to that side which is next to the street. This way we can all get a good night of sleep.

Or why don't you send a service person with tools to test the noise at the Hanson home both inside and outside. This way you can hear for yourself what is taking a toll on their nights sleep.

Thank you

Barbara Mellinger
7450 Blue Heron Way

Begin forwarded message:

From: Andrea Hanson <bakedms@hotmail.com>

Subject: Fwd: Northern Palm Beach County Improvement District (“Northern”)

Date: December 27, 2024 at 1:06:25 PM EST

To: "pamoneil@comcast.net" <pamoneil@comcast.net>, Barbara Mellinger <bmellinger@forumcs.com>

Please inform this gentleman that we are not the only people that hear this noise. No one has even come to our door or even at night to listen to this.

Andrea

Sent from my iPhone

Begin forwarded message:

From: Danvers Beatty <Danvers@npbcid.org>

Date: December 27, 2024 at 12:36:43 PM EST

To: bakedms@hotmail.com

Cc: edwards@caldwellpacetti.com, Jon Iles <Jon@npbcid.org>, Ken Roundtree <ken@npbcid.org>, Katie Roundtree <Katie@npbcid.org>, Greg Sale <greg@npbcid.org>, Ellen Baker <EllenBaker@npbcid.org>, Brian LaMotte <BrianLaMotte@npbcid.org>, Stephen Logiudice <slogiudice@clubatibis.com>, jpeduzzi@wpb.org

Subject: Northern Palm Beach County Improvement District (“Northern”)

Dear Mr. and Mrs. Hanson

I am the Executive Director of Northern and have been provided copies of most, if not all, of your recent emails concerning a Northern aerator infusion pump that I have been told is located near your home and situated on the opposite shore of an adjacent Northern owned lake within Ibis.

As background, and as I believe you have already been advised by Mr. Isles, this pump is necessary in order for Northern to comply with a condition imposed upon it by the South Florida Water Management District in a Surface Water Management permit it issued as part of the development of Ibis. Northern is the local special purpose governmental entity that constructed, and has since operated and maintained, the Ibis surface water management and drainage system.

Since the date of your initial emails on the subject, Northern has conducted three (3) separate sound tests, using different testing equipment for each test, and none

of the test results showed sounds emanating from the pump that exceed current noise standards applicable to the pump. In addition no other complaints have been received by Northern with respect to sound issues from residents that are in closer proximity to this equipment than yourselves.

However, as an accommodation, Northern has previously offered to allow you to install a reasonable sound attenuation blanket in Northern owned locations around the pump if you wish to do so. While we are aware of your wish that Northern pay for the sound blanket and its installation, Northern operates under strict guidelines as to how the public funds generated from within Ibis can be used and regret to advise you that based on our findings spending public funds for such a purpose is not a viable option at this time. Information received from the Ibis POA indicates that their Architectural Review Board has approved the installation of the sound blanket but the installation has yet to occur.

Naturally, if you should wish to appear and present your request to Northern's Board of Supervisors you may do so. Northern's Board meets on the fourth Wednesday of every month at 8:00AM at Northern's District offices located at 359 Hiatt Drive, Palm Beach Gardens, FL 33418

Sincerely
Dan Beatty

C. Danvers (Dan) Beatty, P.E., M.P.A.
Executive Director
Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, FL 33418
Telephone: (561) 624-7830
Facsimile: (561) 624-7839
Email: Danvers@npbcid.org
Website: www.npbcid.org

Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.



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

EXECUTIVE SUMMARY

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

DATE: January 22, 2025

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

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

RE: Unit of Development No. 53 - Arden
Consider Purchase Orders to Michael B. Schorah & Associates, Inc.
Construction Phase Services - Pods D-Northeast, Phase 2 and D-Northwest
Purchase Order No. 25-291 - Construction Phase Services
Purchase Order No. 25-292 - Materials Testing & Reimbursable Expenses

Background

Michael B. Schorah & Associates, Inc. has submitted a proposal for Construction Phase Services for Pods D-Northeast, Phase 2 and D-Northwest in the amount of \$83,200.00. Their proposal is attached for reference. For accounting purposes, two separate Purchase Orders will be issued, one for construction phase services and one for materials testing and reimbursable expenses which will be processed as an allowance.

Fiscal Impact

On October 1, 2024, Northern entered into a Funding Agreement with Lennar Homes, LLC to supply the additional funds required to construct the Public Improvements within Pods D-NE, Phase 2 and D-NW and associated engineering and legal expenses. It is anticipated that a construction loan will be pursued to cover the costs of the Public Improvements associated with this contract and those remaining in the Plan of Improvements for the Unit. The loan will be sized based on anticipated expenses, as well as the use of approximately \$950,000.00 in unspent bond project funds.

Recommendation

Northern Staff recommends the Board of Supervisors approve Purchase Order No. 25-291 for Construction Phase Services in the amount of \$64,200.00 and Purchase Order No. 25-292 for Materials Testing and reimbursable expenses in the amount of \$19,000.00 to Michael B. Schorah & Associates, Inc.



December 13, 2024

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

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

Re: ARDEN PLAN OF IMPROVEMENTS - NPBCID UNIT 53

Dear Mr. Beatty:

As you are aware, Michael B. Schorah and Associates, Inc. (MBSA) is currently under contract with Northern Palm Beach County Improvement District (NPBCID) to provide engineering services for the public infrastructure improvements for the Arden project. In discussions with Lennar Homes, LLC, MBSA has been asked to provide construction and post construction phase services for residential Pods D-Northwest and D-Northeast Phase 2 Lots 128-215. A summary of these services are outlined below:

A. CONSTRUCTION PHASE

General:

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

Water Distribution System:

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

Sanitary Sewer System:

1. Review of structure shop drawings and material list submittals.
2. Field observation of gravity collection system installations and connections to existing system.
3. Field observation of lamping of gravity sewer lines.
4. Final reviews with Palm Beach County Water Utilities Department.

Northern Palm Beach County Improvement District
December 13, 2024
Page 2

B. MEETINGS

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

C. MATERIALS TESTING

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

D. POST CONSTRUCTION PHASE

1. Assemble Record Drawings and data provided by Contractor and prepared by a registered land surveyor.
2. Review and process all Record Drawings through agencies to facilitate project acceptance and conveyances.
3. Prepare legal description, sketch and PBCWUD Utility Easement document for the water main extension to future Okeechobee Boulevard.
4. Prepare bills of sale, completion documents and other support documentation as required for acceptance of constructed facilities by the following agencies:
 - Palm Beach County Water Utilities Department
 - Palm Beach County Fire-Rescue
 - City of West Palm Beach Treatment Plant
 - Palm Beach County Health Department
 - Northern Palm Beach County Improvement District

E. FEES

POD D-NORTHWEST

A. Construction Phase	\$17,500.00
B. Meetings.....	\$3,000.00
C. Materials Testing (Allowance).....	\$8,000.00
Sub-Consultant Administrative Fee (MBSA).....	\$400.00
D. Post Construction Phase	\$4,200.00
POD D-NORTHWEST TOTAL	\$33,100.00

POD D-NORTHEAST PHASE 2

A. Construction Phase	\$26,800.00
B. Meetings.....	\$4,000.00
C. Materials Testing (Allowance).....	\$10,000.00
Sub-Consultant Administrative Fee (MBSA).....	\$500.00
D. Post Construction Phase	\$7,800.00
POD D-NORTHEAST PHASE 2 TOTAL.....	\$49,100.00

REIMBURSABLE EXPENSES (ALLOWANCE)..... \$1,000.00

TOTAL..... \$83,200.00

Northern Palm Beach County Improvement District
December 13, 2024
Page 3

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Martha Carter".

Martha H. Carter, P.E., CFM
Vice President
P:\users\martha\word\1673prop13.doc

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



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

25-291

Purchase Order

Vendor :326

MICHAEL B. SCHORAH & ASSOCIATE

1850 FOREST HILL BLVD, STE 206
WEST PALM BEACH, FL 33406
Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 12/13/2024
Required Date 12/23/2024
Prepared By KATHLEEN J. MALONEY-POLLACK

Workflow ID 07
Status Board 2 Documents
Description PRJ 638 Pods D-NE Phase 2 & D-NW
Public Imps Project - Construction Phase
Engineering Services

Change Order 0
Project No 638
Invoice to Y
follow

Comments : Materials Testing & Reimbursable Expenses will be processed under separate PO.

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	5303	53101	PRJ 638 Pods D-NE Phase 2 & D-NW Public Imps Project - Construction Phase Engineering Services	64,200.00	64,200.00

Total : \$64,200.00

Approval Information

SUSAN P. SCHEFF Board - Approved 64,200.00 12/20/2024 1:44 PM
CLIFFORD D. BEATTY Executive Director - Approved 64,200.00 12/18/2024 11:47 AM
KATHLEEN E. ROUNDTREE Finance Director - Approved 64,200.00 12/17/2024 4:06 PM
LAURA L. HAM Budget Manager - Approved 64,200.00 12/17/2024 11:35 AM
Kimberly A. Leser District Engineer - Approved 64,200.00 12/17/2024 9:07 AM
KENNITH R. ROUNDTREE Department Manager - Approved 64,200.00 12/17/2024 7:07 AM
KATHLEEN J. MALONEY-POLLACK Requester - Submitted 64,200.00 12/13/2024 1:16 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.



Northern Palm Beach County Improvement District

Purchase Order

Purchase Order No.

25-292

Vendor :326

MICHAEL B. SCHORAH & ASSOCIATE

1850 FOREST HILL BLVD, STE 206 WEST PALM BEACH, FL 33406 Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 12/13/2024 Required Date 12/23/2024 Prepared By KATHLEEN J. MALONEY-POLLACK Workflow ID 07 Status Board 2 Documents Description PRJ 638 Pods D-NE Phase 2 & D-NW Public Imps Project - Materials Testing & Reimbursable Expenses

Change Order 0 Project No Invoice to follow Y

Comments : Construction Phase Services were processed under separate PO.

Table with 7 columns: Qty, Unit Type, Fund, GL Acct, Item Description, Unit Price, Total. Row 1: 1 EA 5303 53101 PRJ 638 Pods D-NE Phase 2 & D-NW Public Imps Project - Materials Testing & Reimbursable Expenses 19,000.00 19,000.00. Total: \$19,000.00

Approval Information

SUSAN P. SCHEFF Board - Approved 19,000.00 12/20/2024 1:41 PM CLIFFORD D. BEATTY Executive Director - Approved 19,000.00 12/18/2024 11:47 AM KATHLEEN E. ROUNDTREE Finance Director - Approved 19,000.00 12/17/2024 4:06 PM LAURA L. HAM Budget Manager - Approved 19,000.00 12/17/2024 11:35 AM Kimberly A. Leser District Engineer - Approved 19,000.00 12/17/2024 9:08 AM KENNITH R. ROUNDTREE Department Manager - Approved 19,000.00 12/17/2024 7:07 AM KATHLEEN J. MALONEY-POLLACK Requester - Submitted 19,000.00 12/13/2024 1:19 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.



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

EXECUTIVE SUMMARY

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

DATE: January 22, 2025

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

RE: Request from Florida Power & Light
Waiver of Section 7. C. II. within the Engineering Standards Manual

Background

Section 7. C. II. within the Engineering Standards Manual (ESM) requires that plans submitted for permitting through Northern be signed and sealed by a State of Florida Licensed Engineer. Florida Power & Light (FPL) has applied for and been granted multiple permits throughout several years. The majority of the permits previously issued to FPL by Northern mistakenly did not include signed and sealed plans. In an effort to be consistent with all permit requests, Northern's permitting division is now strictly enforcing the signed and sealed plan requirement.

FPL has requested an exemption from this requirement (see attached correspondence). District General Counsel has reviewed their request and is researching this matter further.

Fiscal Impact

There are no fiscal impacts associated with this item.

Recommendation

Northern Staff and District General Counsel do not support the request from FPL and request additional direction from Northern's Board of Supervisors.



December 6, 2024

Mr. Dan Beatty
Executive Director
Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, FL 33418

RE: PER 16-207 - FPL UG Conduit - WR#12636874 - Alexander-T66

Dear Mr. Beatty,

I hope this letter finds you well. I am writing to bring to your attention an important matter regarding Northern Palm Beach County Improvement District's (NPBCID's) recent position on requiring Florida Power & Light Company to provide signed and sealed engineer plans for a Right-of-Way (ROW) permit approval for the above described permit application. NPBCID's requirement for signed and sealed engineer plans to be submitted by FPL for designs prepared by a full-time regular employee of FPL is contrary to Section 471.003(2)(d), Florida Statutes. Chapter 471 Florida Statutes regulates the practice of engineering in the State. S. 471.003(2), F.S., provides:

“(2) The following persons are not required to be licensed under the provisions of this chapter as a licensed engineer:

...

(d) Regular full-time employees of a public utility or other entity subject to regulation by the Florida Public Service Commission, Federal Energy Regulatory Commission, or Federal Communications Commission.”

Specific requirements regarding engineer sign and seal for documents are provided in S. 471.025(1). Given the above, documents (such as Right-of-Way permits and plans being permitted) prepared by a regular full-time employee of FPL can not be required to be signed and sealed by a registered professional Engineer. Requiring such is in direct conflict with the plain language and legislative intent of the statute.

The Florida Constitution, Article III, Section 11(a)(20) prohibits special acts which regulate occupations already regulated by state agencies, “(a) There shall be no special or general law of local application pertaining to: ... (20) regulation of occupations which are regulated by a state agency.” Special Law 2000-467 created the NPBCID and gave it the power to require permits of any “individual or entity desiring to construct any structure upon or occupying District property or right-of-way or connection to or utilizing the works of the District” and adopt rules, regulations, and specifications. Chapter 2000-467, Section 3(A)(11). This grants NPBCID the right to require, for example, engineers to design or approve the plans of an applicant seeking such a permit. However, under Chapters 455 and 471, Florida Statutes, the State has the exclusive jurisdiction to regulate the practice of engineering, which includes defining what constitutes the practice of engineering and who is required to be licensed as a professional engineer to practice engineering. NPBCID's requirement of a sign and seal by a licensed professional engineer for a permit application from FPL, which would not allow for persons who fall into the State-mandated exemptions from licensing, is tantamount to an impermissible regulation over the practice of engineering proscribed by Article III, Section 11(a)(20).

Over the last few years FPL's Distribution permitting team has successfully applied for and has received ROW permits from the district without an engineer sign and seal requirement. Attached please find a listing of the permits issued since 2020 which have not had this requirement.

In communications with FPL, NBPCID indicated that in the past, FPL has agreed to this requirement. However, the referenced project related to the provision of a survey for the Riviera Injection Transmission project, was prepared by Culpepper & Turpening, FPL's Civil Engineer/Surveyor, and was not related to requirements to obtain a permit. Furthermore, FPL's voluntary agreement to provide a sign and seal in that instance did not set precedent.

Any concerns regarding impacts to NBPCID's facilities are explicitly addressed by NBPCID's permit conditions which provide for both indemnification and insurance on the part of the permittee.

It is essential to address this matter promptly to mitigate any potential risks to project timelines.

Thank you,

A handwritten signature in black ink that reads "Don Kiselewski". The signature is written in a cursive, flowing style.

Don Kiselewski
Executive Director, External Affairs
Florida Power & Light Company
700 Universe Blvd. (CEA/JB)
Juno Beach, FL 33408
Office - 561-691-7948
Cell – 561-379-6064
donald.kiselewski@fpl.com



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: January 22, 2025

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
 - Forum Club of the Palm Beaches
 - Leadership Palm Beach County
 - National Pollutant Discharge Elimination System
 - Palm Beach Chapter of Florida Government Finance Officers Association
 - Safety Council of Palm Beach County
- Northern Staff met with representatives of the following Units to discuss projects and provide information:

Unit No. 11	PGA National
Unit No. 15	Villages of Palm Beach Lakes
Unit No. 18	Ibis Golf & Country Club
Unit No. 21	Old Marsh
Unit No. 23	The Shores
Unit No. 45	Paseos
- Jay Kneiss attended the Florida Association of Special Districts Board Meeting and Quarterly Meeting held at the Sanibel Marriott from January 8-10.
- Katie Roundtree attended a meeting of the Palm Beach Chapter of Florida Government Finance Officers Association (FGFOA) held in-person at the Village of Tequesta on January 15 and an FGFOA Board and Committee Meeting held virtually on January 16.

5. Ken Roundtree attended a Safety Council of Palm Beach County Board Meeting at their headquarters on January 17.

Training

1. Pavel Honzik attended the Hyper SCADA Server Ladder Logic class at Data Flow Systems in Melbourne from December 16-20.
2. Katie Roundtree participated in a CPE webinar sponsored by FGFOA entitled, "Cybersecurity" on January 16.

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

Nightjars, Nighthawks and Chuck-Will's-Widows



Common Nighthawk

[Andy Reago & Chrissy McClarren](#) -

Nighthawks and Chuck-Will's-Widows are common birds in South Florida, but most people have never seen one. They are members of the Nightjar family and are medium-sized nocturnal or crepuscular (active at dawn and dusk) birds in the family *Caprimulgidae*. Nightjars are found worldwide, except Antarctica and certain island groups such as the Seychelles. Nightjars are primarily found in Europe, while Nighthawks and Chuck-Will's-Widows are found more in the New World. Nightjars, Nighthawks and Chuck-Will's-Widows belong to a family of birds with the folk name "goatsuckers." The family name, *Caprimulgidae*, literally means "milker of goats" and is based on an ancient belief that the birds milked goats with their enormous mouths each night. In reality, the birds' attraction to livestock was likely due to the presence of insects.

They are unique birds with a distinctive look characterized by long wings, small feet, short legs, and very short bills. They have short bills but have enormous mouths when opened to allow them to catch insects at night. They have bristles around their beaks called rictal bristles, which are stiff hair-like feathers that arise around the base of the beak. The function of rictal bristles is uncertain, although several possibilities have been proposed. They may function as a "net," helping to capture flying prey. Some evidence suggests that they may prevent particles from striking the eyes. There is also evidence that the rictal bristles of some species may function tactilely, like that of mammalian whiskers, to help detect prey.



Chuck Will's Widow

Source: [DickDaniels \(http://theworldbirds.org/\)](http://theworldbirds.org/)

Nighthawks and Chuck-Will's-Widows can be found in various habitats, most commonly in open areas with some vegetation. Locally, they live in and around upland preserves. Nighthawks usually spend their days hidden, sometimes in plain view, thanks to their cryptic gray, brown, and blackish plumage and the birds' squat, "neckless" shape. They often prove challenging to spot even while roosting quietly on a tree branch or fence post.

They usually lay their eggs directly on the ground rather than in a nest. They are incredibly good at camouflage, and their coloring allows them to blend in remarkably well with the leaves and trees around them. Their soft plumage is colored to resemble bark or leaves, protecting them from their primary predators: foxes and raccoons. As a defense, they can hide in leaves on the ground, spread their wings and open their mouths to resemble cottonmouth snakes preparing to strike. Some species perch face lengthwise along a branch rather than across it as birds usually do to hide during the day, blending seamlessly with tree bark.

The Common Nighthawk's erratic, acrobatic flight style gives the bird its folk name "bullbat." They fly alone or in groups in a looping pattern. This dusky hunter jerks and weaves through the air on long, pointed wings, flashing distinctive white wing patches.



Source: [DickDaniels \(http://theworldbirds.org/\)](http://theworldbirds.org/)

Chuck-Will's-Widows are the largest of the nightjars and are primarily nocturnal. They have enormous mouths that, when open, can catch flying insects like beetles and moths but can even catch small birds or bats on occasion. Their name is an onomatopoeia from its song. As is often the case with nightjars, the Chuck-will's-widow was named due to its song, which to many sounds like a phrase composed of the words "chuck," "will's," and "widow": "Chuck-will's-WID-ow. *Chuck-will's-WID-ow. Chuck-will's-WID-ow.*" The first syllable of the call is often hard for humans to hear. You can hear their distinctive call in the evening or pre-dawn hours.



Source: Audobon.org

As is the case with many nightjars worldwide, Nighthawk and Chuck-will's-widow numbers are declining. The factors driving these declines are elusive, but habitat destruction, declining insect populations, and pesticide contamination have all been suggested as potential culprits.

These fantastic but rarely seen birds are an integral part of the Florida ecosystem. Now that the evenings are cool, enjoy a walk by a preserve area in or around your neighborhood. Listen for the call of the "widow" or watch the looping nighthawks as they search for dinner.



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

EXECUTIVE SUMMARY

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

DATE: January 22, 2025

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

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

RE: Assessments Received to Date Status Report

Attached is the “Tax Collection Status” report with receipts to date for the 2024-2025 fiscal year. The Assessments Received to Date Report shows year-to-date collections of \$37,215,933, representing a 90.77% collected rate.

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

Through January			
Fiscal Year Ending	Total Budget \$	YTD Collected \$	Total YTD Collected % of Budget
2025	\$ 40,998,891	\$ 37,215,933	90.77%
2024	\$ 39,215,841	\$ 35,407,106	90.29%
2023	\$ 35,922,095	\$ 32,654,024	90.90%
2022	\$ 34,164,263	\$ 30,279,714	88.63%
2021	\$ 31,694,504	\$ 26,824,666	84.64%
2020	\$ 32,069,289	\$ 26,906,367	83.90%
2019	\$ 30,878,079	\$ 24,925,759	80.72%
2018	\$ 30,395,272	\$ 26,075,258	85.79%
2017	\$ 29,851,907	\$ 24,848,856	83.24%
2016	\$ 24,785,265	\$ 21,313,422	85.99%

The next distribution will be on January 22, 2025.

Northern Palm Beach County Improvement District
Summary Budget Comparison
From 10/1/2024 Through 1/8/2025

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
UNIT 1 - MAINTENANCE FUND	57,040.09	65,764.00	(8,723.91)	86.73%	13.26%
UNIT 2 - MAINTENANCE FUND	380,785.92	424,616.00	(43,830.08)	89.67%	10.32%
UNIT 2A - MAINTENANCE FUND	155,697.18	174,990.00	(19,292.82)	88.97%	11.02%
UNIT 2A - DEBT FUND	305,663.39	343,534.00	(37,870.61)	88.97%	11.02%
UNIT 2C - MAINTENANCE FUND	430,475.59	467,356.00	(36,880.41)	92.10%	7.89%
UNIT 2C - DEBT SERVICE FUND	4,620,695.57	5,018,373.00	(397,677.43)	92.07%	7.92%
UNIT 3 - MAINTENANCE FUND	411,096.83	450,534.00	(39,437.17)	91.24%	8.75%
UNIT 3A - MAINTENANCE FUND	300,639.29	325,412.00	(24,772.71)	92.38%	7.61%
UNIT 3A - DEBT FUND	383,114.95	414,684.00	(31,569.05)	92.38%	7.61%
UNIT 4 - MAINTENANCE FUND	525,160.06	605,207.00	(80,046.94)	86.77%	13.22%
UNIT 5 - MAINTENANCE FUND	491,314.08	536,609.00	(45,294.92)	91.55%	8.44%
UNIT 5A - MAINTENANCE FUND	991,999.23	1,048,515.00	(56,515.77)	94.60%	5.39%
UNIT 5B - MAINTENANCE FUND	174,939.48	196,675.00	(21,735.52)	88.94%	11.05%
UNIT 5B - DEBT FUND	348,436.62	391,726.00	(43,289.38)	88.94%	11.05%
UNIT 5C - MAINTENANCE FUND	61,583.53	68,992.00	(7,408.47)	89.26%	10.73%
UNIT 5D - MAINTENANCE FUND	184,962.48	204,153.00	(19,190.52)	90.59%	9.40%
UNIT 7 - MAINTENANCE FUND	126,048.01	138,228.00	(12,179.99)	91.18%	8.81%
UNIT 9 - MAINTENANCE FUND	137,491.23	149,277.00	(11,785.77)	92.10%	7.89%
UNIT 9A - MAINTENANCE FUND	1,219,643.64	1,359,065.00	(139,421.36)	89.74%	10.25%
UNIT 9A - DEBT FUND	2,554,736.89	2,846,773.00	(292,036.11)	89.74%	10.25%
UNIT 9B - MAINTENANCE FUND	1,108,174.01	1,238,837.00	(130,662.99)	89.45%	10.54%
UNIT 9B - DEBT FUND	1,124,879.28	1,257,510.00	(132,630.72)	89.45%	10.54%
UNIT 11 - MAINTENANCE FUND	3,267,267.95	3,694,082.00	(426,814.05)	88.44%	11.55%
UNIT 12 - MAINTENANCE FUND	77,021.79	85,100.00	(8,078.21)	90.50%	9.49%
UNIT 12A - MAINTENANCE FUND	26,286.08	29,056.00	(2,769.92)	90.46%	9.53%
UNIT 14 - MAINTENANCE FUND	918,969.06	1,080,392.00	(161,422.94)	85.05%	14.94%
UNIT 15 - MAINTENANCE FUND	912,184.98	1,042,768.00	(130,583.02)	87.47%	12.52%
UNIT 16 - MAINTENANCE FUND	1,540,183.10	1,635,182.00	(94,998.90)	94.19%	5.80%
UNIT 16 - DEBT FUND	258,209.79	274,136.00	(15,926.21)	94.19%	5.80%
UNIT 18 - MAINTENANCE FUND	2,167,347.78	2,429,580.00	(262,232.22)	89.20%	10.79%
UNIT 19 - MAINTENANCE FUND	596,518.83	629,313.00	(32,794.17)	94.78%	5.21%
UNIT 19A - MAINTENANCE FUND	42,664.74	45,056.00	(2,391.26)	94.69%	5.30%
UNIT 20 - MAINTENANCE FUND	103,196.23	118,514.00	(15,317.77)	87.07%	12.92%
UNIT 21 - MAINTENANCE FUND	854,453.86	912,769.00	(58,315.14)	93.61%	6.38%
UNIT 23 - MAINTENANCE FUND	323,645.86	357,461.00	(33,815.14)	90.54%	9.45%
UNIT 24 - MAINTENANCE FUND	342,412.06	382,273.00	(39,860.94)	89.57%	10.42%
UNIT 27B - MAINTENANCE FUND	175,824.24	191,266.00	(15,441.76)	91.92%	8.07%
UNIT 27B - DEBT FUND	205,471.84	222,596.00	(17,124.16)	92.30%	7.69%
UNIT 29 - MAINTENANCE FUND	94,903.79	103,565.00	(8,661.21)	91.63%	8.36%
UNIT 31 - MAINTENANCE FUND	1,173,067.04	1,305,638.00	(132,570.96)	89.84%	10.15%
UNIT 32 - MAINTENANCE FUND	23,130.09	24,217.00	(1,086.91)	95.51%	4.48%
UNIT 32A - MAINTENANCE FUND	4,867.62	5,330.00	(462.38)	91.32%	8.67%
UNIT 33 - MAINTENANCE FUND	25,767.29	28,575.00	(2,807.71)	90.17%	9.82%
UNIT 34 - MAINTENANCE FUND	173,694.86	216,748.00	(43,053.14)	80.13%	19.86%
UNIT 38 - MAINTENANCE FUND	70,567.87	85,571.00	(15,003.13)	82.46%	17.53%
UNIT 41 - MAINTENANCE FUND	7,515.40	8,378.00	(862.60)	89.70%	10.29%
UNIT 43 - MAINTENANCE FUND	1,237,057.30	1,306,785.00	(69,727.70)	94.66%	5.33%
UNIT 43 - DEBT FUND	1,182,697.25	1,255,129.00	(72,431.75)	94.22%	5.77%
UNIT 44 - MAINTENANCE FUND	132,560.39	159,586.00	(27,025.61)	83.06%	16.93%
UNIT 44 - DEBT FUND	487,698.66	587,126.00	(99,427.34)	83.06%	16.93%
UNIT 45 - MAINTENANCE FUND	446,626.05	491,322.00	(44,695.95)	90.90%	9.09%
Unit 45- Debt Fund	247,509.13	272,279.00	(24,769.87)	90.90%	9.09%
Unit 46 - Maint Fund	38,710.12	43,269.00	(4,558.88)	89.46%	10.53%

Northern Palm Beach County Improvement District
Summary Budget Comparison
From 10/1/2024 Through 1/8/2025

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
Unit 46 - Debt Service Fund	702,957.60	784,189.00	(81,231.40)	89.64%	10.35%
UNIT 47- MAINTENANCE FUND	57,679.42	63,927.00	(6,247.58)	90.22%	9.77%
UNIT 49- MAINTENANCE FUND	96,569.06	99,323.00	(2,753.94)	97.22%	2.77%
UNIT 51 - MAINTENANCE FUND	34,378.69	43,187.00	(8,808.31)	79.60%	20.39%
Unit 53 - Maintenance Fund	68,819.19	73,001.00	(4,181.81)	94.27%	5.72%
Unit 53 Debt Service Fund	<u>3,002,920.70</u>	<u>3,185,372.00</u>	<u>(182,451.30)</u>	<u>94.27%</u>	<u>5.72%</u>
Report Difference	<u>37,215,933.06</u>	<u>40,998,891.00</u>	<u>(3,782,957.94)</u>	<u>90.77%</u>	<u>9.23%</u>



NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

QUARTERLY FINANCIAL REPORT

QUARTER ENDED DECEMBER 31, 2024



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Quarterly Overview of Financial Statement variance information as of 12/31/24

Variations common among all Units of Development:

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

Unit 2C- Alton

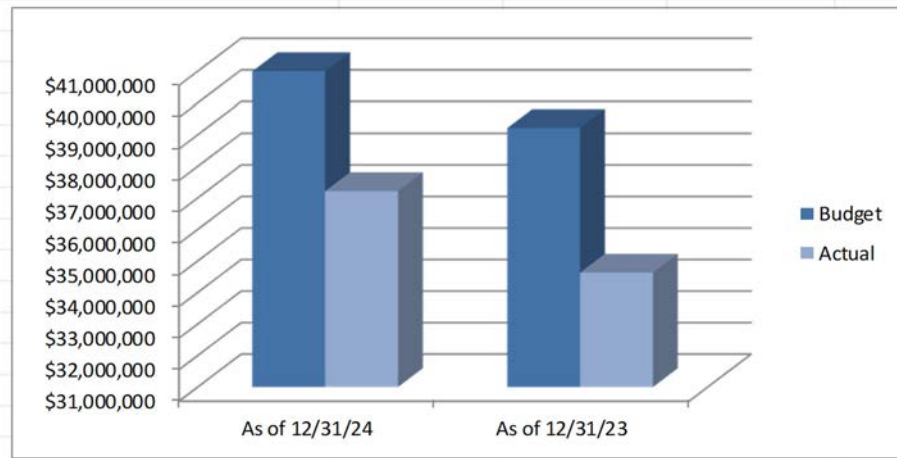
- Improvements Other than Building is over budget due to a contract to replace the playground sails at the Alton Park that were damaged in October 2023. This project is being funded by insurance proceeds from Northern's insurance provider.

Unit 31- BallenIsles

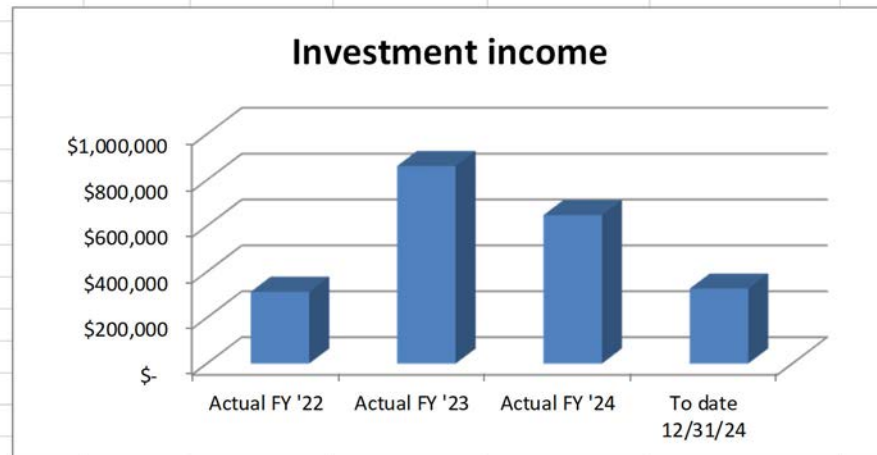
- Repair and Maintenance- Buildings is over budget due to repair of damaged columns at one of the BallenIsles guardhouses. BallenIsles is responsible for normal maintenance to the guardhouses under a High Level Maintenance Agreement, but extensive structural type of work is generally covered under the Force Majeure clause and performed by Northern.

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

Non Ad-Valorem Assessments				
	Budget	Actual	\$	%
As of 12/31/24	\$ 40,998,891	\$ 37,215,933	(3,782,958.00)	-9.2%
As of 12/31/23	\$ 39,215,841	\$ 34,630,726	(4,585,114.63)	-11.7%
In(De)crease from prior year - \$	1,783,050.00	2,585,206.63		
In(De)crease from prior year - %	-4.3%	-6.9%		



Investment income:*				
	Actual FY '22	Actual FY '23	Actual FY '24	To date 12/31/24
Investment income	\$ 313,001	\$ 861,091	\$ 647,270	326,951



*Maintenance funds only

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

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
UNIT 1 - MAINTENANCE FUND	57,040.09	65,764.00	(8,723.91)	86.73%	13.26%
UNIT 2 - MAINTENANCE FUND	380,785.92	424,616.00	(43,830.08)	89.67%	10.32%
UNIT 2A - MAINTENANCE FUND	155,697.18	174,990.00	(19,292.82)	88.97%	11.02%
UNIT 2A - DEBT FUND	305,663.39	343,534.00	(37,870.61)	88.97%	11.02%
UNIT 2C - MAINTENANCE FUND	430,475.59	467,356.00	(36,880.41)	92.10%	7.89%
UNIT 2C - DEBT SERVICE FUND	4,620,695.57	5,018,373.00	(397,677.43)	92.07%	7.92%
UNIT 3 - MAINTENANCE FUND	411,096.83	450,534.00	(39,437.17)	91.24%	8.75%
UNIT 3A - MAINTENANCE FUND	300,639.29	325,412.00	(24,772.71)	92.38%	7.61%
UNIT 3A - DEBT FUND	383,114.95	414,684.00	(31,569.05)	92.38%	7.61%
UNIT 4 - MAINTENANCE FUND	525,160.06	605,207.00	(80,046.94)	86.77%	13.22%
UNIT 5 - MAINTENANCE FUND	491,314.08	536,609.00	(45,294.92)	91.55%	8.44%
UNIT 5A - MAINTENANCE FUND	991,999.23	1,048,515.00	(56,515.77)	94.60%	5.39%
UNIT 5B - MAINTENANCE FUND	174,939.48	196,675.00	(21,735.52)	88.94%	11.05%
UNIT 5B - DEBT FUND	348,436.62	391,726.00	(43,289.38)	88.94%	11.05%
UNIT 5C - MAINTENANCE FUND	61,583.53	68,992.00	(7,408.47)	89.26%	10.73%
UNIT 5D - MAINTENANCE FUND	184,962.48	204,153.00	(19,190.52)	90.59%	9.40%
UNIT 7 - MAINTENANCE FUND	126,048.01	138,228.00	(12,179.99)	91.18%	8.81%
UNIT 9 - MAINTENANCE FUND	137,491.23	149,277.00	(11,785.77)	92.10%	7.89%
UNIT 9A - MAINTENANCE FUND	1,219,643.64	1,359,065.00	(139,421.36)	89.74%	10.25%
UNIT 9A - DEBT FUND	2,554,736.89	2,846,773.00	(292,036.11)	89.74%	10.25%
UNIT 9B - MAINTENANCE FUND	1,108,174.01	1,238,837.00	(130,662.99)	89.45%	10.54%
UNIT 9B - DEBT FUND	1,124,879.28	1,257,510.00	(132,630.72)	89.45%	10.54%
UNIT 11 - MAINTENANCE FUND	3,267,267.95	3,694,082.00	(426,814.05)	88.44%	11.55%
UNIT 12 - MAINTENANCE FUND	77,021.79	85,100.00	(8,078.21)	90.50%	9.49%
UNIT 12A - MAINTENANCE FUND	26,286.08	29,056.00	(2,769.92)	90.46%	9.53%
UNIT 14 - MAINTENANCE FUND	918,969.06	1,080,392.00	(161,422.94)	85.05%	14.94%
UNIT 15 - MAINTENANCE FUND	912,184.98	1,042,768.00	(130,583.02)	87.47%	12.52%
UNIT 16 - MAINTENANCE FUND	1,540,183.10	1,635,182.00	(94,998.90)	94.19%	5.80%
UNIT 16 - DEBT FUND	258,209.79	274,136.00	(15,926.21)	94.19%	5.80%
UNIT 18 - MAINTENANCE FUND	2,167,347.78	2,429,580.00	(262,232.22)	89.20%	10.79%
UNIT 19 - MAINTENANCE FUND	596,518.83	629,313.00	(32,794.17)	94.78%	5.21%
UNIT 19A - MAINTENANCE FUND	42,664.74	45,056.00	(2,391.26)	94.69%	5.30%
UNIT 20 - MAINTENANCE FUND	103,196.23	118,514.00	(15,317.77)	87.07%	12.92%
UNIT 21 - MAINTENANCE FUND	854,453.86	912,769.00	(58,315.14)	93.61%	6.38%
UNIT 23 - MAINTENANCE FUND	323,645.86	357,461.00	(33,815.14)	90.54%	9.45%
UNIT 24 - MAINTENANCE FUND	342,412.06	382,273.00	(39,860.94)	89.57%	10.42%
UNIT 27B - MAINTENANCE FUND	175,824.24	191,266.00	(15,441.76)	91.92%	8.07%
UNIT 27B - DEBT FUND	205,471.84	222,596.00	(17,124.16)	92.30%	7.69%
UNIT 29 - MAINTENANCE FUND	94,903.79	103,565.00	(8,661.21)	91.63%	8.36%
UNIT 31 - MAINTENANCE FUND	1,173,067.04	1,305,638.00	(132,570.96)	89.84%	10.15%
UNIT 32 - MAINTENANCE FUND	23,130.09	24,217.00	(1,086.91)	95.51%	4.48%
UNIT 32A - MAINTENANCE FUND	4,867.62	5,330.00	(462.38)	91.32%	8.67%
UNIT 33 - MAINTENANCE FUND	25,767.29	28,575.00	(2,807.71)	90.17%	9.82%
UNIT 34 - MAINTENANCE FUND	173,694.86	216,748.00	(43,053.14)	80.13%	19.86%
UNIT 38 - MAINTENANCE FUND	70,567.87	85,571.00	(15,003.13)	82.46%	17.53%
UNIT 41 - MAINTENANCE FUND	7,515.40	8,378.00	(862.60)	89.70%	10.29%
UNIT 43 - MAINTENANCE FUND	1,237,057.30	1,306,785.00	(69,727.70)	94.66%	5.33%
UNIT 43 - DEBT FUND	1,182,697.25	1,255,129.00	(72,431.75)	94.22%	5.77%
UNIT 44 - MAINTENANCE FUND	132,560.39	159,586.00	(27,025.61)	83.06%	16.93%
UNIT 44 - DEBT FUND	487,698.66	587,126.00	(99,427.34)	83.06%	16.93%
UNIT 45 - MAINTENANCE FUND	446,626.05	491,322.00	(44,695.95)	90.90%	9.09%
Unit 45- Debt Fund	247,509.13	272,279.00	(24,769.87)	90.90%	9.09%
Unit 46 - Maint Fund	38,710.12	43,269.00	(4,558.88)	89.46%	10.53%

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

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
Unit 46 - Debt Service Fund	702,957.60	784,189.00	(81,231.40)	89.64%	10.35%
UNIT 47- MAINTENANCE FUND	57,679.42	63,927.00	(6,247.58)	90.22%	9.77%
UNIT 49- MAINTENANCE FUND	96,569.06	99,323.00	(2,753.94)	97.22%	2.77%
UNIT 51 - MAINTENANCE FUND	34,378.69	43,187.00	(8,808.31)	79.60%	20.39%
Unit 53 - Maintenance Fund	68,819.19	73,001.00	(4,181.81)	94.27%	5.72%
Unit 53 Debt Service Fund	<u>3,002,920.70</u>	<u>3,185,372.00</u>	<u>(182,451.30)</u>	<u>94.27%</u>	<u>5.72%</u>
Report Difference	<u>37,215,933.06</u>	<u>40,998,891.00</u>	<u>(3,782,957.94)</u>	<u>90.77%</u>	<u>9.23%</u>

**Northern Palm Beach County Improvement District
Investment Summary
December 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)	\$ 33,431,012	\$ 7,399,845	\$ 34,281,476	41.3%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 3,183,100	\$ 3,176,850	\$ 3,093,438	3.9%	2.40%	2.60%	3.00%
Dreyfus Govt Cash Mgmt (DR289)	\$ 94	\$ 94	\$ 28,057	0.0%	3.76%	4.03%	5.23%
Dreyfus Pfd MM (DR194)	\$ -	\$ -	\$ 32,920	0.0%	0.00%	0.00%	5.39%
Dreyfus Trsy Agy (DR521)	\$ 94	\$ 94	\$ 28,072	0.0%	3.77%	4.04%	5.23%
JP Morgan USTrsy (J3918)	\$ 93	\$ 92	\$ 27,853	0.0%	4.29%	3.97%	4.69%
JP Morgan 100 USTrsy (J3163)	\$ 35,485,617	\$ 35,352,918	\$ -	43.8%	4.29%	4.28%	4.73%
Total Pooled Cash	\$ 72,100,009	\$ 45,929,894	\$ 37,491,816				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 439,328	\$ 430,049	\$ 576,072	0.5%	4.54%	4.78%	5.27%
Reserve Funds	\$ 7,490,055	\$ 7,468,146	\$ 10,573,948	9.2%	0.00% - 0.25%	0.00% - 0.25%	0.00% - 1.92%
Project Funds	\$ 950,816	\$ 949,379	\$ 1,942,105	1.2%	4.74%	4.48%	0.00%
Total Trust Monies	\$ 8,880,199	\$ 8,847,574	\$ 13,092,124				
GRAND TOTAL	\$ 80,980,207	\$ 54,777,468	\$ 50,583,941				

Notes:

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

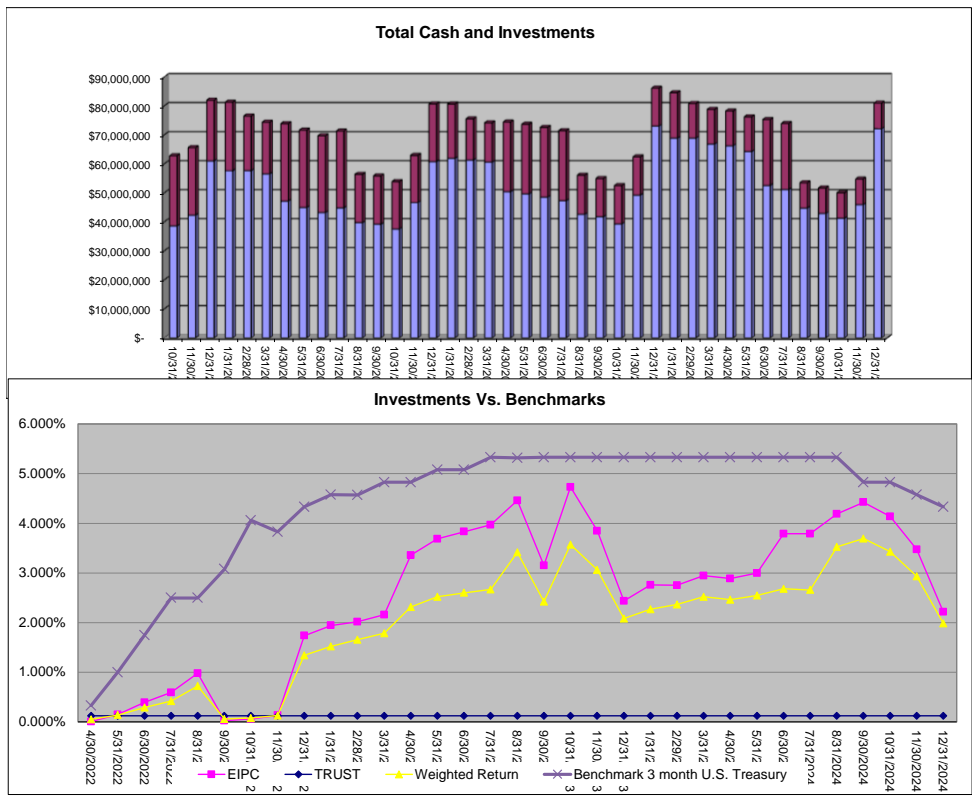
(2) Compliance with investment policy is summarized below:

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

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

NPBCID
CASH INVESTMENTS
SUMMARY

Date	DOLLARS			RATES			Benchmark 3 month U.S. Treasury	Above / (Below) Benchmark
	EIPC	TRUST	TOTAL	EIPC	TRUST	Weighted Return		
10/31/2020	\$ 35,692,354	\$ 18,162,064	\$ 53,854,418	0.084%	0.875%	0.351%	0.090%	0.261%
11/30/2020	\$ 36,245,110	\$ 18,118,076	\$ 54,363,186	0.083%	0.875%	0.347%	0.090%	0.257%
12/31/2020	\$ 58,159,813	\$ 17,945,489	\$ 76,105,302	0.041%	0.875%	0.238%	0.090%	0.148%
1/31/2021	\$ 45,138,805	\$ 31,423,948	\$ 76,562,753	0.043%	0.875%	0.384%	0.060%	0.324%
2/28/2021	\$ 44,736,318	\$ 27,432,104	\$ 72,168,422	0.041%	0.875%	0.358%	0.040%	0.318%
3/31/2021	\$ 43,806,472	\$ 38,901,760	\$ 82,708,232	0.035%	0.875%	0.430%	0.025%	0.405%
4/30/2021	\$ 43,807,086	\$ 37,526,894	\$ 81,333,980	0.027%	1.350%	0.637%	0.025%	0.612%
5/31/2021	\$ 46,479,256	\$ 37,172,228	\$ 83,651,484	0.027%	1.350%	0.615%	0.025%	0.590%
6/30/2021	\$ 44,542,699	\$ 36,873,957	\$ 81,416,656	0.028%	1.350%	0.627%	0.080%	0.547%
7/31/2021	\$ 43,597,236	\$ 37,066,930	\$ 80,664,166	0.031%	1.250%	0.591%	0.060%	0.531%
8/31/2021	\$ 38,331,106	\$ 25,983,503	\$ 64,314,610	0.038%	0.125%	0.073%	0.040%	0.033%
9/30/2021	\$ 39,277,300	\$ 25,179,242	\$ 64,456,542	0.013%	0.125%	0.057%	0.040%	0.017%
10/31/2021	\$ 38,575,121	\$ 24,219,417	\$ 62,794,538	0.013%	0.125%	0.056%	0.050%	0.006%
11/30/2021	\$ 42,331,957	\$ 23,301,835	\$ 65,633,792	0.012%	0.125%	0.052%	0.050%	0.002%
12/31/2021	\$ 61,034,165	\$ 20,932,763	\$ 81,966,928	0.008%	0.125%	0.038%	0.060%	(0.022%)
1/31/2022	\$ 57,639,703	\$ 23,632,627	\$ 81,272,331	0.009%	0.125%	0.042%	0.240%	(0.198%)
2/28/2022	\$ 57,659,142	\$ 18,852,765	\$ 76,511,907	0.009%	0.125%	0.037%	0.370%	(0.333%)
3/31/2022	\$ 56,555,961	\$ 17,838,308	\$ 74,394,269	0.009%	0.125%	0.037%	0.510%	(0.473%)
4/30/2022	\$ 47,187,245	\$ 26,709,042	\$ 73,896,287	0.011%	0.125%	0.052%	0.330%	(0.278%)
5/31/2022	\$ 44,935,017	\$ 26,710,048	\$ 71,645,065	0.152%	0.125%	0.142%	1.000%	(0.858%)
6/30/2022	\$ 43,202,880	\$ 26,499,005	\$ 69,701,885	0.397%	0.125%	0.294%	1.750%	(1.456%)
7/31/2022	\$ 44,839,678	\$ 26,507,822	\$ 71,347,501	0.595%	0.125%	0.420%	2.500%	(2.080%)
8/31/2022	\$ 39,726,391	\$ 16,680,343	\$ 56,406,734	0.981%	0.125%	0.728%	2.500%	(1.772%)
9/30/2022	\$ 39,177,822	\$ 16,706,738	\$ 55,884,560	0.031%	0.125%	0.059%	3.080%	(3.021%)
10/31/2022	\$ 37,537,647	\$ 16,373,580	\$ 53,911,228	0.063%	0.125%	0.082%	4.060%	(3.978%)
11/30/2022	\$ 46,665,007	\$ 16,271,195	\$ 62,936,202	0.136%	0.125%	0.133%	3.830%	(3.697%)
12/31/2022	\$ 60,799,675	\$ 19,913,246	\$ 80,712,921	1.740%	0.125%	1.342%	4.330%	(2.988%)
1/31/2023	\$ 61,911,798	\$ 18,735,221	\$ 80,647,019	1.946%	0.125%	1.523%	4.580%	(3.057%)
2/28/2023	\$ 61,333,501	\$ 14,237,613	\$ 75,571,115	2.019%	0.125%	1.662%	4.570%	(2.908%)
3/31/2023	\$ 60,614,269	\$ 13,556,310	\$ 74,170,579	2.161%	0.125%	1.789%	4.830%	(3.041%)
4/30/2023	\$ 50,414,744	\$ 24,043,463	\$ 74,458,206	3.357%	0.125%	2.314%	4.830%	(2.516%)
5/31/2023	\$ 49,624,725	\$ 24,061,359	\$ 73,686,084	3.687%	0.125%	2.524%	5.080%	(2.556%)
6/30/2023	\$ 48,516,708	\$ 24,092,418	\$ 72,609,126	3.834%	0.125%	2.603%	5.080%	(2.477%)
7/31/2023	\$ 47,287,656	\$ 24,191,755	\$ 71,479,411	3.972%	0.125%	2.670%	5.330%	(2.660%)
8/31/2023	\$ 42,596,838	\$ 13,519,514	\$ 56,116,351	4.460%	0.125%	3.415%	5.320%	(1.905%)
9/30/2023	\$ 41,759,297	\$ 13,191,948	\$ 54,951,245	3.152%	0.125%	2.426%	5.330%	(2.904%)
10/31/2023	\$ 39,290,227	\$ 13,222,054	\$ 52,512,281	4.731%	0.125%	3.572%	5.330%	(1.758%)
11/30/2023	\$ 49,229,394	\$ 13,185,691	\$ 62,415,085	3.850%	0.125%	3.063%	5.330%	(2.267%)
12/31/2023	\$ 73,012,772	\$ 13,092,124	\$ 86,104,896	2.436%	0.125%	2.085%	5.330%	(3.245%)
1/31/2024	\$ 68,849,710	\$ 15,724,429	\$ 84,574,139	2.761%	0.125%	2.271%	5.330%	(3.059%)
2/29/2024	\$ 68,898,128	\$ 11,932,481	\$ 80,830,609	2.755%	0.125%	2.367%	5.330%	(2.963%)
3/31/2024	\$ 66,854,931	\$ 11,948,912	\$ 78,803,843	2.948%	0.125%	2.520%	5.330%	(2.810%)
4/30/2024	\$ 66,264,302	\$ 11,965,646	\$ 78,229,949	2.889%	0.125%	2.466%	5.330%	(2.864%)
5/31/2024	\$ 64,240,912	\$ 11,996,247	\$ 76,237,159	2.998%	0.125%	2.546%	5.330%	(2.784%)
6/30/2024	\$ 52,557,198	\$ 22,729,506	\$ 75,286,704	3.791%	0.125%	2.684%	5.330%	(2.646%)
7/31/2024	\$ 51,142,935	\$ 22,781,210	\$ 73,924,145	3.791%	0.125%	2.661%	5.330%	(2.669%)
8/31/2024	\$ 44,765,878	\$ 8,762,296	\$ 53,528,174	4.193%	0.125%	3.527%	5.330%	(1.803%)
9/30/2024	\$ 42,915,708	\$ 8,802,125	\$ 51,717,833	4.426%	0.125%	3.694%	4.830%	(1.136%)
10/31/2024	\$ 41,223,845	\$ 8,829,083	\$ 50,052,928	4.137%	0.125%	3.429%	4.830%	(1.401%)
11/30/2024	\$ 45,929,895	\$ 8,847,574	\$ 54,777,469	3.474%	0.125%	2.933%	4.580%	(1.647%)
12/31/2024	\$ 72,100,010	\$ 8,880,199	\$ 80,980,208	2.217%	0.125%	1.988%	4.330%	(2.342%)



Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual- General Fund (Cash Basis)
GEN - General Fund
From 10/1/2024 Through 12/31/2024

	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	7,194.98	0.00	7,194.98
Miscellaneous	3,006.11	0.00	3,006.11
Total Revenues:	10,201.09	0.00	10,201.09
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	586,072.08	2,671,376.00	2,085,303.92
ENGINEERING FEES	0.00	26,000.00	26,000.00
LEGAL SERVICES	19,332.11	90,000.00	70,667.89
IT Services	25,852.91	85,000.00	59,147.09
MOWING & LANDSCAPE MAINTENANCE	11,610.50	57,624.00	46,013.50
ELECTRICITY	944.59	29,280.00	28,335.41
INSURANCE-GENERAL	419,234.40	432,407.00	13,172.60
REPAIR & MAINT-BLDG	2,958.27	75,000.00	72,041.73
R & M - HVAC REPAIRS	3,862.92	50,000.00	46,137.08
PUBLIC INFORMATION	14,231.54	30,000.00	15,768.46
FUEL-VEHICLES	10,726.63	76,000.00	65,273.37
Other	341,804.88	1,613,157.00	1,271,352.12
Total Physical Environment	1,436,630.83	5,235,844.00	3,799,213.17
Capital outlay			
FURNITURE	0.00	0.00	0.00
Other	131,440.90	665,000.00	533,559.10
Total Capital outlay	131,440.90	665,000.00	533,559.10
Principal	0.00	19,131.00	19,131.00
Interest	0.00	1,191.00	1,191.00
Total Expenditures:	1,568,071.73	5,921,166.00	4,353,094.27
Excess (deficiency) of revenues over expenditures	(1,557,870.64)	(5,921,166.00)	4,363,295.36
Other financing sources (uses):			
Transfers in	1,596,663.88	5,601,166.00	(4,004,502.12)
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	3,200.00	0.00	3,200.00
Compensated Loss of Capital Assets	0.00	0.00	0.00
Total Other financing sources (uses):	1,599,863.88	5,601,166.00	(4,001,302.12)
Net change in fund balance	41,993.24	(320,000.00)	361,993.24
Fund balances, beginning of year	1,304,383.11	0.00	1,304,383.11
Total Fund balances, beginning of year	1,304,383.11	0.00	1,304,383.11
Fund balance, end of year	1,346,376.35	(320,000.00)	1,666,376.35

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	52,589	147,342	(94,753)
Intergovernmental revenues	0	0	0
Investment income	2,245	0	2,245
Miscellaneous	400	0	400
Total Revenues:	<u>55,234</u>	<u>147,342</u>	<u>(92,108)</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	154	752	598
CHEMICAL WEED CONTROL	2,686	16,113	13,428
MOWING SERVICES	0	0	0
TRASH DISPOSAL	1,450	35,000	33,550
MOWING & LANDSCAPE MAINTENANCE	4,699	29,676	24,977
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,800	5,000	3,200
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	526	634	108
Total Physical Environment	<u>11,314</u>	<u>100,175</u>	<u>88,861</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	419	2,915	2,496
Total Capital outlay	<u>419</u>	<u>2,915</u>	<u>2,496</u>
Total Expenditures:	<u>11,733</u>	<u>103,090</u>	<u>91,357</u>
Excess (deficiency) of revenues over expenditures	<u>43,501</u>	<u>44,252</u>	<u>(751)</u>
Other financing sources (uses):			
Transfers out	(20,608)	(75,982)	55,374
Compensated Loss of Capital Assets	0	0	0
Total Other financing sources (uses):	<u>(20,608)</u>	<u>(75,982)</u>	<u>55,374</u>
Net change in fund balance	22,893	(31,730)	54,623
Fund balances, beginning of year	<u>237,492</u>	<u>0</u>	<u>237,492</u>
Total Fund balances, beginning of year	<u>237,492</u>	<u>0</u>	<u>237,492</u>
Fund balance, end of period	<u>260,385</u>	<u>(31,730)</u>	<u>292,115</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	354,651	413,425	(58,774)
Intergovernmental revenues	0	0	0
Investment income	6,382	0	6,382
Miscellaneous	20,450	0	20,450
Total Revenues:	381,483	413,425	(31,942)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
ENVIRONMENTAL LIASON	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	374	1,832	1,458
CHEMICAL WEED CONTROL	5,815	19,891	14,076
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	5,000	5,000
MOWING & LANDSCAPE MAINTENANCE	2,984	18,845	15,861
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	15,984	44,425	28,441
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	19,500	19,500
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	0	7,250	7,250
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	15,000	15,000
Other	7,491	35,358	27,867
Total Physical Environment	32,649	180,101	147,452
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	14,530	34,500	19,970
Other	1,764	12,276	10,512
Total Capital outlay	16,294	46,776	30,482
Total Expenditures:	48,943	226,877	177,934
Excess (deficiency) of revenues over expenditures	332,540	186,548	145,992
Other financing sources (uses):			
Transfers out	(61,635)	(203,328)	141,693
Compensated Loss of Capital Assets	0	0	0
Total Other financing sources (uses):	(61,635)	(203,328)	141,693
Net change in fund balance	270,905	(16,780)	287,685
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 2
 From 10/1/2024 Through 12/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	593,048	0	593,048
Total Fund balances, beginning of year	593,048	0	593,048
Fund balance, end of period	863,953	(16,780)	880,733

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2A
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	143,035	168,260	(25,225)
Intergovernmental revenues	0	0	0
Investment income	4,280	0	4,280
Miscellaneous	1,083	0	1,083
Total Revenues:	<u>148,397</u>	<u>168,260</u>	<u>(19,863)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	210	0	(210)
LEGAL SERVICES	1,479	500	(979)
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	200	200
AUDITORS SERVICES	297	1,452	1,155
TRASH DISPOSAL	0	5,000	5,000
MOWING & LANDSCAPE MAINTENANCE	977	6,170	5,193
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	0	50,000	50,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	3,000	3,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	18,000	18,000
Other	1,775	5,188	3,413
Total Physical Environment	<u>4,738</u>	<u>100,010</u>	<u>95,272</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>4,738</u>	<u>100,010</u>	<u>95,272</u>
Excess (deficiency) of revenues over expenditures	<u>143,659</u>	<u>68,250</u>	<u>75,409</u>
Other financing sources (uses):			
Transfers out	(23,887)	(68,250)	44,363
Compensated Loss of Capital Assets	0	0	0
Total Other financing sources (uses):	<u>(23,887)</u>	<u>(68,250)</u>	<u>44,363</u>
Net change in fund balance	119,772	0	119,772
Fund balances, beginning of year	433,301	0	433,301
Total Fund balances, beginning of year	<u>433,301</u>	<u>0</u>	<u>433,301</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 2A
 From 10/1/2024 Through 12/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	553,074	0	553,074

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2C
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	397,500	449,381	(51,881)
Intergovernmental revenues	0	0	0
Investment income	9,832	0	9,832
Miscellaneous	8,632	0	8,632
Total Revenues:	415,964	449,381	(33,417)
Expenditures:			
Physical Environment			
ENGINEERING FEES	59	1,000	942
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	638	1,000	362
FINANCIAL CONS./ADVISOR	0	400	400
AUDITORS SERVICES	297	1,456	1,159
CHEMICAL WEED CONTROL	286	1,716	1,430
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,333	8,420	7,087
PRESERVE/EXOTIC MAINT	1,441	169,490	168,049
REPAIR & MAINT-AERATORS	19,484	48,875	29,391
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	10,000	10,000
REPAIR & MAINT-ROADS	7,500	10,000	2,500
REPAIR & MAINT-CULVERTS	0	30,000	30,000
R&M- Aerator refurbishments	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
R&M- PRESERVE STRUCTURE/INLETS	0	5,000	5,000
Other	5,225	7,385	2,160
Total Physical Environment	36,263	307,742	271,479
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	139,290	0	(139,290)
MACHINERY & EQUIPMENT	0	24,500	24,500
Other	0	0	0
Total Capital outlay	139,290	24,500	(114,790)
Total Expenditures:	175,554	332,242	156,688
Excess (deficiency) of revenues over expenditures	240,410	117,139	123,271
Other financing sources (uses):			
Transfers out	(38,400)	(117,139)	78,739
Capital contributions from landowners	0	0	0
Compensated Loss of Capital Assets	0	0	0
Total Other financing sources (uses):	(38,400)	(117,139)	78,739
Net change in fund balance	202,011	0	202,011
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 2C
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	1,011,795	0	1,011,795
Total Fund balances, beginning of year	1,011,795	0	1,011,795
Fund balance, end of period	1,213,805	0	1,213,805

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	383,512	441,913	(58,401)
Intergovernmental revenues	0	0	0
Investment income	5,109	0	5,109
Miscellaneous	2,095	0	2,095
Total Revenues:	<u>390,716</u>	<u>441,913</u>	<u>(51,197)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	26,000	26,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	264	1,293	1,029
CHEMICAL WEED CONTROL	5,502	34,569	29,067
MOWING SERVICES	0	0	0
SECURITY SERVICES	105	0	(105)
TRASH DISPOSAL	5,225	50,000	44,775
MOWING & LANDSCAPE MAINTENANCE	7,592	48,472	40,880
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	5,992	21,160	15,168
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	35,990	158,960	122,970
REPAIR & MAINT - GENERAL	0	6,000	6,000
REPAIR & MAINT-TELEMTRY	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	2,000	2,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	3,000	3,000
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	165	8,000	7,835
Other	6,188	17,608	11,420
Total Physical Environment	<u>67,023</u>	<u>389,562</u>	<u>322,539</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	14,500	14,500
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	21,867	24,500	2,633
Other	529	3,680	3,151
Total Capital outlay	<u>22,396</u>	<u>42,680</u>	<u>20,284</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>89,419</u>	<u>432,242</u>	<u>342,823</u>
Excess (deficiency) of revenues over expenditures	<u>301,297</u>	<u>9,671</u>	<u>291,626</u>
Other financing sources (uses):			
Transfers out	(34,008)	(131,978)	97,970

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Capital contributions from landowners	3,077	12,307	(9,230)
Compensated Loss of Capital Assets	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(30,931)</u>	<u>(119,671)</u>	<u>88,740</u>
Net change in fund balance	270,366	(110,000)	380,366
Fund balances, beginning of year	500,260	0	500,260
Total Fund balances, beginning of year	<u>500,260</u>	<u>0</u>	<u>500,260</u>
Fund balance, end of period	<u><u>770,626</u></u>	<u><u>(110,000)</u></u>	<u><u>880,626</u></u>

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	279,629	312,897	(33,268)
Intergovernmental revenues	0	0	0
Investment income	5,488	0	5,488
Miscellaneous	566	0	566
Total Revenues:	285,683	312,897	(27,214)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,500	1,500
FINANCIAL CONS./ADVISOR	0	200	200
IT Services	0	0	0
AUDITORS SERVICES	270	1,321	1,051
CHEMICAL WEED CONTROL	1,583	9,945	8,362
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	17,733	53,675	35,942
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-ROADS	0	23,000	23,000
REPAIR & MAINT-CULVERTS	0	160,000	160,000
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	30,000	30,000
R&M- Aerator refurbishments	0	14,500	14,500
REPAIR & MAINT- STREET SWEEP	3,253	20,246	16,993
Other	7,557	40,762	33,205
Total Physical Environment	30,395	360,649	330,254
Capital outlay			
MACHINERY & EQUIPMENT	15,209	24,500	9,291
Total Capital outlay	15,209	24,500	9,291
Total Expenditures:	45,604	385,149	339,545
Excess (deficiency) of revenues over expenditures	240,079	(72,252)	312,331
Other financing sources (uses):			
Transfers out	(17,275)	(73,748)	56,473
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(17,275)	(73,748)	56,473
Net change in fund balance	222,804	(146,000)	368,804
Fund balances, beginning of year	546,257	0	546,257
Total Fund balances, beginning of year	546,257	0	546,257
Fund balance, end of period	769,062	(146,000)	915,062

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 4
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	502,995	598,137	(95,142)
Intergovernmental revenues	0	0	0
Investment income	9,976	0	9,976
Miscellaneous	3,090	0	3,090
Total Revenues:	<u>516,060</u>	<u>598,137</u>	<u>(82,077)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	441	2,158	1,717
CHEMICAL WEED CONTROL	3,332	20,935	17,603
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	15,000	15,000
MOWING & LANDSCAPE MAINTENANCE	3,298	20,832	17,534
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	31,530	111,090	79,560
REPAIR & MAINT-CANAL/LAKE	650	5,000	4,350
REPAIR & MAINT - GENERAL	0	4,000	4,000
REPAIR & MAINT-TELEMETRY	0	15,000	15,000
REPAIR & MAINT-CULVERTS	0	300,000	300,000
REPAIR & MAINT - GATE/FENCE	0	500	500
R&M- Aerator refurbishments	0	14,500	14,500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	10,000	10,000
Other	<u>14,512</u>	<u>71,831</u>	<u>57,319</u>
Total Physical Environment	<u>53,764</u>	<u>601,346</u>	<u>547,582</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	73,500	73,500
Other	<u>1,694</u>	<u>11,787</u>	<u>10,093</u>
Total Capital outlay	<u>1,694</u>	<u>85,287</u>	<u>83,593</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>55,458</u>	<u>686,633</u>	<u>631,175</u>
Excess (deficiency) of revenues over expenditures	<u>460,603</u>	<u>(88,496)</u>	<u>549,099</u>
Other financing sources (uses):			
Transfers out	(62,569)	(211,504)	148,935
Compensated Loss of Capital Assets	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(62,569)</u>	<u>(211,504)</u>	<u>148,935</u>
Net change in fund balance	<u>398,034</u>	<u>(300,000)</u>	<u>698,034</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 4
 From 10/1/2024 Through 12/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	960,152	0	960,152
Total Fund balances, beginning of year	960,152	0	960,152
Fund balance, end of period	1,358,186	(300,000)	1,658,186

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	460,256	519,047	(58,791)
Intergovernmental revenues	0	0	0
Investment income	3,228	0	3,228
Miscellaneous	40	0	40
Total Revenues:	463,524	519,047	(55,523)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	783	500	(283)
WATER QUALITY	0	4,492	4,492
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	175	855	680
CHEMICAL WEED CONTROL	1,815	10,889	9,074
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	2,384	15,055	12,671
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	250	0	(250)
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	500	500
Other	4,572	5,122	550
Total Physical Environment	9,978	52,913	42,935
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	1,570	10,928	9,358
Total Capital outlay	1,570	10,928	9,358
Principal	0	232,462	232,462
Interest	0	72,406	72,406
Total Expenditures:	11,548	368,709	357,161
Excess (deficiency) of revenues over expenditures	451,976	150,338	301,638
Other financing sources (uses):			
Transfers out	(45,227)	(150,338)	105,111
Total Other financing sources (uses):	(45,227)	(150,338)	105,111
Net change in fund balance	406,749	0	406,749
Fund balances, beginning of year	237,364	0	237,364
Total Fund balances, beginning of year	237,364	0	237,364
Fund balance, end of period	644,113	0	644,113

Northern Palm Beach County Improvement District

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

Unit 5A

From 10/1/2024 Through 12/31/2024

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	925,409	1,008,189	(82,780)
Intergovernmental revenues	0	0	0
Investment income	10,475	0	10,475
Miscellaneous	13,148	0	13,148
Total Revenues:	<u>949,032</u>	<u>1,008,189</u>	<u>(59,157)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	371	10,000	9,630
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	3,262	2,000	(1,262)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	265	1,296	1,031
MARSH MAINT-LITTORAL ZONE	2,353	22,693	20,340
CHEMICAL WEED CONTROL	6,563	39,376	32,813
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	1,300	62,000	60,700
REPAIR & MAINT-CULVERTS	0	375,000	375,000
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	250,000	250,000
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	11,452	27,009	15,557
Total Physical Environment	<u>25,565</u>	<u>802,874</u>	<u>777,309</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Principal	0	238,768	238,768
Interest	0	149,974	149,974
Total Expenditures:	<u>25,565</u>	<u>1,191,616</u>	<u>1,166,051</u>
Excess (deficiency) of revenues over expenditures	<u>923,467</u>	<u>(183,427)</u>	<u>1,106,894</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(48,552)	(166,573)	118,021
Capital contributions from landowners	0	0	0
Compensated Loss of Capital Assets	0	0	0
Total Other financing sources (uses):	<u>(48,552)</u>	<u>(166,573)</u>	<u>118,021</u>
Net change in fund balance	874,915	(350,000)	1,224,915

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	923,843	0	923,843
Total Fund balances, beginning of year	923,843	0	923,843
Fund balance, end of period	1,798,758	(350,000)	2,148,758

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	158,972	189,111	(30,139)
Intergovernmental revenues	0	0	0
Investment income	3,005	0	3,005
Miscellaneous	0	0	0
Total Revenues:	<u>161,978</u>	<u>189,111</u>	<u>(27,133)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	200	200
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	149	731	582
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	908	5,734	4,826
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	55	25,700	25,645
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT - GATE/FENCE	0	0	0
R&M- GENERATORS	261	15,500	15,239
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	<u>2,594</u>	<u>12,460</u>	<u>9,866</u>
Total Physical Environment	<u>3,968</u>	<u>78,325</u>	<u>74,357</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	93,750	93,750
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>93,750</u>	<u>93,750</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>3,968</u>	<u>172,075</u>	<u>168,107</u>
Excess (deficiency) of revenues over expenditures	<u>158,010</u>	<u>17,036</u>	<u>140,974</u>
Other financing sources (uses):			
Transfers out	(18,683)	(59,136)	40,453
Compensated Loss of Capital Assets	0	0	0
Total Other financing sources (uses):	<u>(18,683)</u>	<u>(59,136)</u>	<u>40,453</u>
Net change in fund balance	<u>139,327</u>	<u>(42,100)</u>	<u>181,427</u>
Fund balances, beginning of year	<u>279,758</u>	<u>0</u>	<u>279,758</u>
Total Fund balances, beginning of year	<u>279,758</u>	<u>0</u>	<u>279,758</u>

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	419,085	(42,100)	461,185

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	56,516	66,339	(9,823)
Investment income	2,886	0	2,886
Total Investment income	2,886	0	2,886
Total Revenues:	59,401	66,339	(6,938)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	108	531	423
TRASH DISPOSAL	713	3,400	2,688
MOWING & LANDSCAPE MAINTENANCE	199	1,260	1,061
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	3,000	3,000
REPAIR & MAINT - GATE/FENCE	0	2,500	2,500
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	622	1,032	410
Total Physical Environment	1,643	30,223	28,580
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	30,000	30,000
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	30,000	30,000
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	1,643	60,223	58,580
Excess (deficiency) of revenues over expenditures	57,758	6,116	51,642
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(7,879)	(25,116)	17,237
Compensated Loss of Capital Assets	0	0	0
Total Other financing sources (uses):	(7,879)	(25,116)	17,237
Net change in fund balance	49,879	(19,000)	68,879
Fund balances, beginning of year	297,969	0	297,969
Total Fund balances, beginning of year	297,969	0	297,969
Fund balance, end of period	347,849	(19,000)	366,849

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	171,981	196,301	(24,320)
Intergovernmental revenues	0	0	0
Investment income	3,404	0	3,404
Miscellaneous	0	0	0
Total Revenues:	175,385	196,301	(20,916)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
Special Legislative Activities	0	0	0
AUDITORS SERVICES	172	840	668
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	474	2,993	2,519
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	55	25,700	25,645
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT-BLDG	0	3,000	3,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT - GATE/FENCE	0	2,500	2,500
R&M- GENERATORS	261	15,500	15,239
REPAIR & MAINT- WATER CTRL STR	0	1,600	1,600
Other	2,795	10,101	7,306
Total Physical Environment	3,757	77,234	73,477
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	0	0	0
Principal	0	29,252	29,252
Interest	0	39,744	39,744
Total Expenditures:	3,757	146,230	142,473
Excess (deficiency) of revenues over expenditures	171,628	50,071	121,557
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(14,234)	(50,071)	35,837
Compensated Loss of Capital Assets	0	0	0
Total Other financing sources (uses):	(14,234)	(50,071)	35,837
Net change in fund balance	157,394	0	157,394
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 5D
 From 10/1/2024 Through 12/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	326,958	0	326,958
Total Fund balances, beginning of year	326,958	0	326,958
Fund balance, end of period	484,352	0	484,352

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 7
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	117,239	132,912	(15,673)
Intergovernmental revenues	(8,855)	0	(8,855)
Investment income	4,554	0	4,554
Miscellaneous	8,573	0	8,573
Total Revenues:	121,511	132,912	(11,401)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	105	0	(105)
LEGAL SERVICES	0	500	500
WATER QUALITY	0	4,513	4,513
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	138	675	537
CHEMICAL WEED CONTROL	1,003	6,020	5,017
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,500	1,500
MOWING & LANDSCAPE MAINTENANCE	2,853	18,021	15,168
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	1,500	1,500
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	1,230	1,684	454
Total Physical Environment	5,329	43,913	38,584
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	13,500	13,500
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	538	3,745	3,207
Total Capital outlay	538	17,245	16,707
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	5,867	61,158	55,291
Excess (deficiency) of revenues over expenditures	115,643	71,754	43,889
Other financing sources (uses):			
Transfers out	(18,958)	(71,754)	52,796
Total Other financing sources (uses):	(18,958)	(71,754)	52,796
Net change in fund balance	96,685	0	96,685
Fund balances, beginning of year	469,566	0	469,566
Total Fund balances, beginning of year	469,566	0	469,566

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 7
 From 10/1/2024 Through 12/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	566,251	0	566,251

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	132,766	147,582	(14,816)
Intergovernmental revenues	0	0	0
Investment income	4,170	0	4,170
Miscellaneous	0	0	0
Total Revenues:	<u>136,936</u>	<u>147,582</u>	<u>(10,646)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	6,549	6,549
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	144	705	561
CHEMICAL WEED CONTROL	681	4,087	3,406
MOWING SERVICES	0	0	0
SECURITY SERVICES	105	0	(105)
TRASH DISPOSAL	0	5,000	5,000
MOWING & LANDSCAPE MAINTENANCE	1,026	6,480	5,454
SUPERVISORS EXPENSES	0	0	0
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMTRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT - IRRIGATION	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	500	4,000	3,500
Other	1,348	1,862	514
Total Physical Environment	<u>3,804</u>	<u>66,683</u>	<u>62,879</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	347	2,415	2,068
Total Capital outlay	<u>347</u>	<u>2,415</u>	<u>2,068</u>
Interest	0	0	0
Total Expenditures:	<u>4,151</u>	<u>69,098</u>	<u>64,947</u>
Excess (deficiency) of revenues over expenditures	<u>132,785</u>	<u>78,484</u>	<u>54,301</u>
Other financing sources (uses):			
Transfers out	(23,117)	(87,484)	64,367

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Compensated Loss of Capital Assets	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(23,117)</u>	<u>(87,484)</u>	<u>64,367</u>
Net change in fund balance	109,668	(9,000)	118,668
Fund balances, beginning of year	<u>420,647</u>	<u>0</u>	<u>420,647</u>
Total Fund balances, beginning of year	<u>420,647</u>	<u>0</u>	<u>420,647</u>
Fund balance, end of period	<u><u>530,315</u></u>	<u><u>(9,000)</u></u>	<u><u>539,315</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,138,137	1,311,345	(173,208)
Intergovernmental revenues	(1,983)	0	(1,983)
Investment income	16,562	0	16,562
Miscellaneous	1,342	0	1,342
Total Revenues:	<u>1,154,058</u>	<u>1,311,345</u>	<u>(157,287)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	293	35,000	34,708
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,500	1,500
WATER QUALITY	0	2,384	2,384
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	6,500	0	(6,500)
AUDITORS SERVICES	838	4,101	3,263
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	6,827	43,785	36,958
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	2,134	13,477	11,343
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	50,664	276,860	226,196
UPLAND MAINTENANCE	6,422	35,896	29,474
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	15,154	119,025	103,871
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	4,000	4,000
REPAIR & MAINT-TELEMTRY	0	25,500	25,500
REPAIR & MAINT-ROADS	6,050	50,000	43,950
REPAIR & MAINT-CULVERTS	0	50,000	50,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	0	14,500	14,500
R & M PRESERVE STRUCTURES	304	150,000	149,696
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	25,000	25,000
Other	<u>22,072</u>	<u>148,483</u>	<u>126,411</u>
Total Physical Environment	<u>117,258</u>	<u>1,011,511</u>	<u>894,253</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
MACHINERY & EQUIPMENT	0	73,500	73,500
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>0</u>	<u>73,500</u>	<u>73,500</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Principal	0	0	0
Total Expenditures:	117,258	1,085,011	967,753
Excess (deficiency) of revenues over expenditures	<u>1,036,800</u>	<u>226,334</u>	<u>810,466</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(67,511)	(252,834)	185,323
Compensated Loss of Capital Assets	0	0	0
Total Other financing sources (uses):	<u>(67,511)</u>	<u>(252,834)</u>	<u>185,323</u>
Net change in fund balance	969,289	(26,500)	995,789
Fund balances, beginning of year	1,582,998	0	1,582,998
Total Fund balances, beginning of year	<u>1,582,998</u>	<u>0</u>	<u>1,582,998</u>
Fund balance, end of period	<u>2,552,287</u>	<u>(26,500)</u>	<u>2,578,787</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,029,829	1,191,191	(161,362)
Intergovernmental revenues	0	0	0
Investment income	12,249	0	12,249
Miscellaneous	0	0	0
Total Revenues:	<u>1,042,078</u>	<u>1,191,191</u>	<u>(149,113)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	4,578	1,000	(3,578)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	200	200
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	654	3,199	2,545
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	2,916	18,705	15,789
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	451	2,846	2,395
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	53,304	276,860	223,556
UPLAND MAINTENANCE	15,699	87,746	72,047
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	7,818	52,900	45,082
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	8,000	8,000
REPAIR & MAINT-TELEMETRY	0	10,000	10,000
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	0	7,250	7,250
R & M PRESERVE STRUCTURES	1,796	300,000	298,204
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	8,000	8,000
R&M- PRESERVE STRUCTURE/INLETS	0	10,560	10,560
Other	16,397	88,884	72,487
Total Physical Environment	<u>103,611</u>	<u>959,650</u>	<u>856,039</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	24,500	24,500
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>24,500</u>	<u>24,500</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>103,611</u>	<u>984,150</u>	<u>880,539</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2024 Through 12/31/2024
(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>938,467</u>	<u>207,041</u>	<u>731,426</u>
Other financing sources (uses):			
Transfers out	(54,270)	(207,041)	152,771
Compensated Loss of Capital Assets	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(54,270)</u>	<u>(207,041)</u>	<u>152,771</u>
Net change in fund balance	884,197	0	884,197
Fund balances, beginning of year			
	<u>1,115,939</u>	<u>0</u>	<u>1,115,939</u>
Total Fund balances, beginning of year	<u>1,115,939</u>	<u>0</u>	<u>1,115,939</u>
Fund balance, end of period	<u>2,000,136</u>	<u>0</u>	<u>2,000,136</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	2,976,247	3,552,008	(575,761)
Intergovernmental revenues	0	0	0
Investment income	31,086	0	31,086
Miscellaneous	597	0	597
Total Revenues:	<u>3,007,931</u>	<u>3,552,008</u>	<u>(544,077)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	51,000	51,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,619	8,000	6,382
WATER QUALITY	0	17,390	17,390
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	2,297	11,242	8,945
MARSH MAINT-LITTORAL ZONE	111,241	834,126	722,885
CHEMICAL WEED CONTROL	57,060	341,895	284,835
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	5,894	37,226	31,332
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	10,000	10,000
PRESERVE/EXOTIC MAINT	7,787	112,528	104,741
REPAIR & MAINT-AERATORS	33,003	261,870	228,867
REPAIR & MAINT-PUMP STATN	321	62,000	61,679
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	4,200	12,000	7,800
REPAIR & MAINT-BLDG	0	6,000	6,000
REPAIR & MAINT - GENERAL	0	15,000	15,000
REPAIR & MAINT-TELEMTRY	0	30,000	30,000
REPAIR & MAINT-ROADS	3,310	130,000	126,690
REPAIR & MAINT-CULVERTS	88,453	100,000	11,547
REPAIR & MAINT - GATE/FENCE	0	23,000	23,000
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	180,000	180,000	0
R&M- Aerator refurbishments	0	36,250	36,250
R&M- GENERATORS	1,569	23,500	21,931
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	4,500	4,500
R&M- PRESERVE STRUCTURE/INLETS	0	2,080	2,080
Other	47,686	267,195	219,509
Total Physical Environment	<u>544,438</u>	<u>2,577,802</u>	<u>2,033,364</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	306,358	306,358
ROADS/BRIDGES	0	15,000	15,000
CULVERTS/STRUCTURES	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
MACHINERY & EQUIPMENT	0	66,000	66,000
Other	1,101	7,661	6,560
Total Capital outlay	1,101	395,019	393,918
Principal	0	184,064	184,064
Interest	0	11,463	11,463
Total Expenditures:	545,539	3,168,348	2,622,809
Excess (deficiency) of revenues over expenditures	2,462,392	383,660	2,078,732
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(216,656)	(751,160)	534,504
Capital contributions from landowners	0	0	0
Compensated Loss of Capital Assets	0	0	0
Total Other financing sources (uses):	(216,656)	(751,160)	534,504
Net change in fund balance	2,245,736	(367,500)	2,613,236
Fund balances, beginning of year	2,744,771	0	2,744,771
Total Fund balances, beginning of year	2,744,771	0	2,744,771
Fund balance, end of period	4,990,507	(367,500)	5,358,007

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	70,242	81,827	(11,585)
Intergovernmental revenues	0	0	0
Investment income	2,179	0	2,179
Miscellaneous	68	0	68
Total Revenues:	72,489	81,827	(9,338)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	71	346	275
CHEMICAL WEED CONTROL	34	202	168
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	573	3,618	3,045
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	10,000	10,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	763	810	47
Total Physical Environment	1,440	22,476	21,036
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	385	2,677	2,292
Total Capital outlay	385	2,677	2,292
Total Expenditures:	1,825	25,153	23,328
Excess (deficiency) of revenues over expenditures	70,665	56,674	13,991
Other financing sources (uses):			
Transfers out	(16,971)	(56,674)	39,703
Compensated Loss of Capital Assets	0	0	0
Total Other financing sources (uses):	(16,971)	(56,674)	39,703
Net change in fund balance	53,694	0	53,694
Fund balances, beginning of year	215,894	0	215,894
Total Fund balances, beginning of year	215,894	0	215,894

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	269,587	0	269,587

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	24,119	27,938	(3,819)
Intergovernmental revenues	0	0	0
Investment income	1,295	0	1,295
Miscellaneous	0	0	0
Total Revenues:	<u>25,414</u>	<u>27,938</u>	<u>(2,524)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	28	138	110
CHEMICAL WEED CONTROL	210	1,318	1,108
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	88	8,140	8,052
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-CULVERTS	0	2,000	2,000
REPAIR & MAINT - GATE/FENCE	0	0	0
R&M- Aerator refurbishments	0	0	0
Other	664	3,115	2,451
Total Physical Environment	<u>990</u>	<u>16,711</u>	<u>15,721</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>990</u>	<u>16,711</u>	<u>15,721</u>
Excess (deficiency) of revenues over expenditures	<u>24,424</u>	<u>11,227</u>	<u>13,197</u>
Other financing sources (uses):			
Transfers out	(2,357)	(11,227)	8,870
Total Other financing sources (uses):	<u>(2,357)</u>	<u>(11,227)</u>	<u>8,870</u>
Net change in fund balance	22,067	0	22,067
Fund balances, beginning of year	134,346	0	134,346
Total Fund balances, beginning of year	<u>134,346</u>	<u>0</u>	<u>134,346</u>
Fund balance, end of period	<u>156,413</u>	<u>0</u>	<u>156,413</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	719,404	1,038,840	(319,436)
Intergovernmental revenues	0	0	0
Investment income	8,256	0	8,256
Miscellaneous	26,337	0	26,337
Total Revenues:	<u>753,997</u>	<u>1,038,840</u>	<u>(284,843)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,827	5,000	3,173
WATER QUALITY	0	5,480	5,480
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	796	3,898	3,102
CHEMICAL WEED CONTROL	7,137	44,837	37,700
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	12,400	12,400
MOWING & LANDSCAPE MAINTENANCE	2,735	17,272	14,537
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	51,344	194,110	142,766
REPAIR & MAINT-PUMP STATN	55	25,700	25,645
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	0	1,500	1,500
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMTRY	3,312	17,500	14,188
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	0	29,000	29,000
R&M- GENERATORS	523	15,500	14,977
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	19,793	205,510	185,717
Total Physical Environment	<u>87,522</u>	<u>593,207</u>	<u>505,685</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	49,000	49,000
Other	220	1,532	1,312
Total Capital outlay	<u>220</u>	<u>50,532</u>	<u>50,312</u>
Principal	0	131,602	131,602
Interest	0	50,660	50,660
Total Expenditures:	<u>87,743</u>	<u>826,001</u>	<u>738,258</u>
Excess (deficiency) of revenues over expenditures	<u>666,255</u>	<u>212,839</u>	<u>453,416</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2024 Through 12/31/2024
(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	(56,532)	(212,839)	156,307
Capital contributions from landowners	0	0	0
Compensated Loss of Capital Assets	0	0	0
Total Other financing sources (uses):	<u>(56,532)</u>	<u>(212,839)</u>	<u>156,307</u>
Net change in fund balance	609,723	0	609,723
Fund balances, beginning of year	700,829	0	700,829
Total Fund balances, beginning of year	<u>700,829</u>	<u>0</u>	<u>700,829</u>
Fund balance, end of period	<u><u>1,310,552</u></u>	<u><u>0</u></u>	<u><u>1,310,552</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	893,618	1,058,904	(165,286)
Intergovernmental revenues	0	0	0
Investment income	13,968	0	13,968
Miscellaneous	3,075	0	3,075
Total Revenues:	<u>910,661</u>	<u>1,058,904</u>	<u>(148,243)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	20,000	20,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,200	1,200
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	722	3,532	2,810
CHEMICAL WEED CONTROL	13,707	86,119	72,412
MOWING SERVICES	0	0	0
TRASH DISPOSAL	1,805	30,000	28,195
MOWING & LANDSCAPE MAINTENANCE	2,473	15,622	13,149
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	18,093	204,440	186,347
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	9,900	65,000	55,100
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	15,000	15,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	29,000	29,000
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	11,000	11,000
Other	39,717	237,373	197,656
Total Physical Environment	<u>86,418</u>	<u>759,786</u>	<u>673,368</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	200,000	200,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	98,000	98,000
Other	1,001	6,095	5,094
Total Capital outlay	<u>1,001</u>	<u>304,095</u>	<u>303,094</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>87,419</u>	<u>1,063,881</u>	<u>976,462</u>
Excess (deficiency) of revenues over expenditures	<u>823,242</u>	<u>(4,977)</u>	<u>828,219</u>

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(53,859)	(195,023)	141,164
Compensated Loss of Capital Assets	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(53,859)</u>	<u>(195,023)</u>	<u>141,164</u>
Net change in fund balance	769,383	(200,000)	969,383
Fund balances, beginning of year	1,266,512	0	1,266,512
Total Fund balances, beginning of year	<u>1,266,512</u>	<u>0</u>	<u>1,266,512</u>
Fund balance, end of period	<u><u>2,035,895</u></u>	<u><u>(200,000)</u></u>	<u><u>2,235,895</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,461,828	1,572,293	(110,465)
Intergovernmental revenues	0	0	0
Investment income	23,172	0	23,172
Miscellaneous	31,020	0	31,020
Total Revenues:	<u>1,516,020</u>	<u>1,572,293</u>	<u>(56,273)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	215	70,000	69,786
ENGINEERING-PERMITS	1,220	0	(1,220)
ENVIRONMENTAL LIASON	2,221	25,031	22,810
LEGAL SERVICES	493	10,000	9,507
WATER QUALITY	0	5,698	5,698
FINANCIAL CONS./ADVISOR	0	200	200
AUDITORS SERVICES	930	4,550	3,620
MARSH MAINT-LITTORAL ZONE	119	6,577	6,458
CHEMICAL WEED CONTROL	7,295	43,769	36,474
MOWING SERVICES	0	0	0
SECURITY SERVICES	159,928	479,784	319,856
TRASH DISPOSAL	850	5,000	4,150
MOWING & LANDSCAPE MAINTENANCE	7,860	49,643	41,783
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	27,007	27,007
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,500	20,000	18,500
REPAIR & MAINT - GENERAL	0	7,500	7,500
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT-ROADS	2,336	340,000	337,664
REPAIR & MAINT-CULVERTS	8,855	30,000	21,145
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	45,824	160,000	114,176
REPAIR & MAINT- STREET SWEEP	1,140	7,200	6,060
REPAIR & MAINT- WATER CTRL STR	0	5,000	5,000
Other	15,695	26,854	11,159
Total Physical Environment	<u>256,480</u>	<u>1,325,313</u>	<u>1,068,833</u>
Capital outlay			
ROADS/BRIDGES	0	845,000	845,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	176	1,223	1,047
Total Capital outlay	<u>176</u>	<u>846,223</u>	<u>846,047</u>
Principal	0	0	0
Total Expenditures:	<u>256,656</u>	<u>2,171,536</u>	<u>1,914,880</u>
Excess (deficiency) of revenues over expenditures	<u>1,259,364</u>	<u>(599,243)</u>	<u>1,858,607</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2024 Through 12/31/2024
(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	(61,068)	(253,757)	192,689
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(61,068)</u>	<u>(253,757)</u>	<u>192,689</u>
Net change in fund balance	1,198,297	(853,000)	2,051,297
Fund balances, beginning of year	<u>2,246,720</u>	<u>0</u>	<u>2,246,720</u>
Total Fund balances, beginning of year	<u>2,246,720</u>	<u>0</u>	<u>2,246,720</u>
Fund balance, end of period	<u><u>3,445,016</u></u>	<u><u>(853,000)</u></u>	<u><u>4,298,016</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,997,486	2,336,138	(338,652)
Intergovernmental revenues	(2,794)	299,331	(302,125)
Investment income	30,438	0	30,438
Miscellaneous	11,843	0	11,843
Total Revenues:	<u>2,036,973</u>	<u>2,635,469</u>	<u>(598,496)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	16,000	16,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	12,000	12,000
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	280,606	400,341	119,735
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	1,610	7,880	6,270
MARSH MAINT-LITTORAL ZONE	92,924	574,402	481,478
CHEMICAL WEED CONTROL	33,214	198,849	165,635
TRASH DISPOSAL	297	0	(297)
MOWING & LANDSCAPE MAINTENANCE	2,877	18,168	15,291
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	25,000	25,000
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	57,617	208,475	150,858
REPAIR & MAINT-PUMP STATN	111	202,000	201,889
REPAIR & MAINT-CANAL/LAKE	2,300	10,000	7,700
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT - GENERAL	0	15,000	15,000
REPAIR & MAINT-TELEMETRY	57	29,500	29,443
REPAIR & MAINT-ROADS	0	95,000	95,000
REPAIR & MAINT-CULVERTS	0	40,000	40,000
REPAIR & MAINT - GATE/FENCE	0	3,500	3,500
Repairs & Maint - Catch Basins	41,933	50,000	8,067
R&M- Aerator refurbishments	0	36,250	36,250
R&M- GENERATORS	1,557	23,500	21,943
REPAIR & MAINT- STREET SWEEP	4,932	31,150	26,218
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	50,796	280,643	229,847
Total Physical Environment	<u>570,830</u>	<u>2,282,658</u>	<u>1,711,828</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	379,000	379,000
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	250,500	250,500
Other	449	3,124	2,675
Total Capital outlay	<u>449</u>	<u>632,624</u>	<u>632,175</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Principal	0	47,754	47,754
Interest	0	29,995	29,995
Total Expenditures:	571,279	2,993,031	2,421,752
Excess (deficiency) of revenues over expenditures	1,465,694	(357,562)	1,823,256
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(119,164)	(395,610)	276,446
Capital contributions from landowners	4,336	25,522	(21,186)
Compensated Loss of Capital Assets	0	0	0
Repayment to landowners	0	0	0
Total Other financing sources (uses):	(114,828)	(370,088)	255,260
Net change in fund balance	1,350,866	(727,650)	2,078,516
Fund balances, beginning of year	2,762,680	0	2,762,680
Total Fund balances, beginning of year	2,762,680	0	2,762,680
Fund balance, end of period	4,113,546	(727,650)	4,841,196

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	565,118	605,110	(39,992)
Intergovernmental revenues	0	0	0
Investment income	7,756	0	7,756
Miscellaneous	314	0	314
Total Revenues:	<u>573,187</u>	<u>605,110</u>	<u>(31,923)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	14,762	14,762
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	413	2,020	1,607
MARSH MAINT-LITTORAL ZONE	119	27,465	27,346
CHEMICAL WEED CONTROL	5,247	31,480	26,233
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,500	1,500
MOWING & LANDSCAPE MAINTENANCE	937	5,918	4,981
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	25,000	25,000
PRESERVE/EXOTIC MAINT	0	21,327	21,327
REPAIR & MAINT-AERATORS	8,236	107,905	99,669
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	3,500	5,000	1,500
REPAIR & MAINT - GENERAL	0	7,000	7,000
REPAIR & MAINT-TELEMETRY	0	20,500	20,500
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	<u>21,950</u>	<u>122,938</u>	<u>100,988</u>
Total Physical Environment	<u>40,402</u>	<u>418,815</u>	<u>378,413</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	98,000	98,000
Other	<u>274</u>	<u>1,907</u>	<u>1,633</u>
Total Capital outlay	<u>274</u>	<u>99,907</u>	<u>99,633</u>
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>40,676</u>	<u>518,722</u>	<u>478,046</u>
Excess (deficiency) of revenues over expenditures	<u>532,512</u>	<u>86,388</u>	<u>446,124</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2024 Through 12/31/2024
(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	(29,749)	(120,388)	90,639
Compensated Loss of Capital Assets	0	0	0
Total Other financing sources (uses):	<u>(29,749)</u>	<u>(120,388)</u>	<u>90,639</u>
Net change in fund balance	502,762	(34,000)	536,762
Fund balances, beginning of year	708,110	0	708,110
Total Fund balances, beginning of year	<u>708,110</u>	<u>0</u>	<u>708,110</u>
Fund balance, end of period	<u><u>1,210,873</u></u>	<u><u>(34,000)</u></u>	<u><u>1,244,873</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19A
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	40,303	43,323	(3,020)
Investment income	4,863	0	4,863
Total Investment income	4,863	0	4,863
Total Revenues:	45,165	43,323	1,842
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	18	88	70
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	0	0
Other	403	429	26
Total Physical Environment	421	12,017	11,596
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	15,000	15,000
Total Capital outlay	0	15,000	15,000
Total Expenditures:	421	27,017	26,596
Excess (deficiency) of revenues over expenditures	44,744	16,306	28,438
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(5,876)	(16,306)	10,430
Compensated Loss of Capital Assets	0	0	0
Total Other financing sources (uses):	(5,876)	(16,306)	10,430
Net change in fund balance	38,869	0	38,869
Fund balances, beginning of year	516,541	0	516,541
Total Fund balances, beginning of year	516,541	0	516,541
Fund balance, end of period	555,410	0	555,410

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 20
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	100,011	117,833	(17,822)
Intergovernmental revenues	0	0	0
Investment income	3,953	0	3,953
Miscellaneous	2,064	0	2,064
Total Revenues:	106,028	117,833	(11,805)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	15,000	15,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	3,944	1,000	(2,944)
SPECIAL SERVICES	0	0	0
WATER QUALITY	0	1,577	1,577
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	115	562	447
CHEMICAL WEED CONTROL	1,262	7,928	6,666
TRASH DISPOSAL	0	1,500	1,500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,500	10,000	7,500
REPAIR & MAINT - GENERAL	51	22,000	21,949
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	5,000	5,000
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	959	1,129	170
Total Physical Environment	8,831	70,196	61,365
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	8,067	0	(8,067)
CULVERTS/STRUCTURES	0	0	0
Other	74	516	442
Total Capital outlay	8,141	516	(7,625)
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	16,972	70,712	53,740
Excess (deficiency) of revenues over expenditures	89,056	47,121	41,935
Other financing sources (uses):			
Transfers out	(13,245)	(51,190)	37,945
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):	(13,245)	(51,190)	37,945
Net change in fund balance	75,812	(4,069)	79,881
Fund balances, beginning of year	387,742	0	387,742

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 20
 From 10/1/2024 Through 12/31/2024
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	387,742	0	387,742
Fund balance, end of period	463,553	(4,069)	467,622

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	781,546	877,664	(96,118)
Intergovernmental revenues	0	0	0
Investment income	6,584	0	6,584
Miscellaneous	880	0	880
Total Revenues:	789,009	877,664	(88,655)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	638	800	162
WATER QUALITY	0	8,953	8,953
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	541	2,647	2,106
MARSH MAINT-LITTORAL ZONE	21,344	136,203	114,859
CHEMICAL WEED CONTROL	8,829	52,975	44,146
MOWING & LANDSCAPE MAINTENANCE	54	343	289
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	25,000	25,000
PRESERVE/EXOTIC MAINT	78,588	216,053	137,465
REPAIR & MAINT-AERATORS	847	56,200	55,353
REPAIR & MAINT-PUMP STATN	55	16,300	16,245
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	0	17,500	17,500
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	10,000	10,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- GENERATORS	0	15,500	15,500
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
R&M- PRESERVE STRUCTURE/INLETS	0	2,080	2,080
Other	9,039	34,199	25,160
Total Physical Environment	119,935	610,253	490,318
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	93,750	93,750
Other	58	406	348
Total Capital outlay	58	94,156	94,098
Principal	0	23,877	23,877
Interest	0	14,997	14,997
Total Expenditures:	119,993	743,283	623,290

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2024 Through 12/31/2024
(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>669,016</u>	<u>134,381</u>	<u>534,635</u>
Other financing sources (uses):			
Transfers out	(58,130)	(234,081)	175,951
Capital contributions from landowners	0	0	0
Compensated Loss of Capital Assets	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(58,130)</u>	<u>(234,081)</u>	<u>175,951</u>
Net change in fund balance	610,886	(99,700)	710,586
Fund balances, beginning of year			
	<u>561,835</u>	<u>0</u>	<u>561,835</u>
Total Fund balances, beginning of year	<u>561,835</u>	<u>0</u>	<u>561,835</u>
Fund balance, end of period	<u>1,172,721</u>	<u>(99,700)</u>	<u>1,272,421</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	309,206	353,070	(43,864)
Intergovernmental revenues	0	0	0
Investment income	4,031	0	4,031
Miscellaneous	<u>2,228</u>	<u>0</u>	<u>2,228</u>
Total Revenues:	<u><u>315,466</u></u>	<u><u>353,070</u></u>	<u><u>(37,604)</u></u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	261	1,568	1,307
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	257	1,258	1,001
MARSH MAINT-LITTORAL ZONE	5,705	37,909	32,204
CHEMICAL WEED CONTROL	6,677	40,063	33,386
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	111	700	589
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	2,461	133,135	130,674
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	4,000	4,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	100,000	100,000
REPAIR & MAINT - GATE/FENCE	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
R&M- PRESERVE STRUCTURE/INLETS	0	2,912	2,912
Other	<u>3,026</u>	<u>3,775</u>	<u>749</u>
Total Physical Environment	<u><u>18,499</u></u>	<u><u>339,320</u></u>	<u><u>320,821</u></u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	<u>387</u>	<u>951</u>	<u>564</u>
Total Capital outlay	<u><u>387</u></u>	<u><u>951</u></u>	<u><u>564</u></u>
Total Expenditures:	<u><u>18,885</u></u>	<u><u>340,271</u></u>	<u><u>321,386</u></u>
Excess (deficiency) of revenues over expenditures	<u><u>296,581</u></u>	<u><u>12,799</u></u>	<u><u>283,782</u></u>
Other financing sources (uses):			
Transfers out	(22,959)	(93,499)	70,540

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Compensated Loss of Capital Assets	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(22,959)</u>	<u>(93,499)</u>	<u>70,540</u>
Net change in fund balance	273,621	(80,700)	354,321
Fund balances, beginning of year	<u>360,797</u>	<u>0</u>	<u>360,797</u>
Total Fund balances, beginning of year	<u>360,797</u>	<u>0</u>	<u>360,797</u>
Fund balance, end of period	<u><u>634,418</u></u>	<u><u>(80,700)</u></u>	<u><u>715,118</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	312,454	367,571	(55,117)
Intergovernmental revenues	0	0	0
Investment income	8,807	0	8,807
Miscellaneous	(137)	0	(137)
Total Revenues:	<u>321,124</u>	<u>367,571</u>	<u>(46,447)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	696	800	104
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	299	1,461	1,162
MARSH MAINT-LITTORAL ZONE	119	50,630	50,511
CHEMICAL WEED CONTROL	6,739	40,435	33,696
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	4,246	26,817	22,571
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	48	24,882	24,834
REPAIR & MAINT-AERATORS	338	8,140	7,802
REPAIR & MAINT-PUMP STATN	55	25,700	25,645
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,950	35,000	33,050
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT-WELLS	0	2,500	2,500
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	7,500	7,500
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	40,000	40,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	0	0
R&M- GENERATORS	261	15,500	15,239
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	4,209	17,282	13,073
Total Physical Environment	<u>18,961</u>	<u>314,147</u>	<u>295,186</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	108,750	108,750
Other	84	586	502
Total Capital outlay	<u>84</u>	<u>109,336</u>	<u>109,252</u>
Principal	0	0	0
Total Expenditures:	<u>19,045</u>	<u>423,483</u>	<u>404,438</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2024 Through 12/31/2024
(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>302,079</u>	<u>(55,912)</u>	<u>357,991</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(34,185)	(120,538)	86,353
Capital contributions from landowners	0	0	0
Compensated Loss of Capital Assets	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(34,185)</u>	<u>(120,538)</u>	<u>86,353</u>
Net change in fund balance	267,894	(176,450)	444,344
Fund balances, beginning of year	<u>880,471</u>	<u>0</u>	<u>880,471</u>
Total Fund balances, beginning of year	<u>880,471</u>	<u>0</u>	<u>880,471</u>
Fund balance, end of period	<u>1,148,365</u>	<u>(176,450)</u>	<u>1,324,815</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 27B
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	160,441	183,910	(23,469)
Investment income	3,953	0	3,953
Miscellaneous	194	0	194
Total Revenues:	<u>164,588</u>	<u>183,910</u>	<u>(19,322)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	200	200
AUDITORS SERVICES	313	1,533	1,220
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	119	7,738	7,619
CHEMICAL WEED CONTROL	955	5,729	4,774
TRASH DISPOSAL	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	11,461	97,344	85,883
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	10,000	10,000
R & M PRESERVE STRUCTURES	0	15,000	15,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	1,604	3,071	1,467
Total Physical Environment	<u>14,453</u>	<u>149,115</u>	<u>134,662</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	104	727	623
Total Capital outlay	<u>104</u>	<u>727</u>	<u>623</u>
Total Expenditures:	<u>14,558</u>	<u>149,842</u>	<u>135,284</u>
Excess (deficiency) of revenues over expenditures	<u>150,031</u>	<u>34,068</u>	<u>115,963</u>
Other financing sources (uses):			
Transfers out	(14,048)	(59,318)	45,270
Total Other financing sources (uses):	<u>(14,048)</u>	<u>(59,318)</u>	<u>45,270</u>
Net change in fund balance	135,982	(25,250)	161,232
Fund balances, beginning of year	398,604	0	398,604
Total Fund balances, beginning of year	<u>398,604</u>	<u>0</u>	<u>398,604</u>
Fund balance, end of period	<u>534,587</u>	<u>(25,250)</u>	<u>559,837</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 29
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	87,298	99,582	(12,284)
Intergovernmental revenues	0	0	0
Investment income	1,150	0	1,150
Miscellaneous	0	0	0
Total Revenues:	<u>88,447</u>	<u>99,582</u>	<u>(11,135)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
WATER QUALITY	261	1,568	1,307
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	60	295	235
MARSH MAINT-LITTORAL ZONE	119	6,577	6,458
CHEMICAL WEED CONTROL	1,932	11,590	9,658
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	141	33,995	33,854
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	20,000	20,000
Other	873	987	114
Total Physical Environment	<u>3,387</u>	<u>76,512</u>	<u>73,125</u>
Capital outlay	25	177	152
Principal	0	7,959	7,959
Interest	0	4,999	4,999
Total Expenditures:	<u>3,412</u>	<u>89,647</u>	<u>86,235</u>
Excess (deficiency) of revenues over expenditures	<u>85,035</u>	<u>9,935</u>	<u>75,100</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(6,461)	(29,935)	23,474
Total Other financing sources (uses):	<u>(6,461)</u>	<u>(29,935)</u>	<u>23,474</u>
Net change in fund balance	78,575	(20,000)	98,575
Fund balances, beginning of year	<u>103,052</u>	<u>0</u>	<u>103,052</u>
Total Fund balances, beginning of year	<u>103,052</u>	<u>0</u>	<u>103,052</u>
Fund balance, end of period	<u>181,626</u>	<u>(20,000)</u>	<u>201,626</u>

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,056,731	1,255,423	(198,692)
Intergovernmental revenues	135,101	0	135,101
Investment income	15,769	0	15,769
Miscellaneous	<u>(3,563)</u>	<u>0</u>	<u>(3,563)</u>
Total Revenues:	<u>1,204,039</u>	<u>1,255,423</u>	<u>(51,385)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	609	4,000	3,391
WATER QUALITY	0	5,140	5,140
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	855	4,183	3,328
MOWING & LANDSCAPE MAINTENANCE	177	1,120	943
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	50,451	343,150	292,699
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	42,500	20,000	(22,500)
REPAIR & MAINT - GENERAL	7,890	10,000	2,110
REPAIR & MAINT-TELEMETRY	0	10,000	10,000
REPAIR & MAINT-ROADS	0	25,000	25,000
REPAIR & MAINT-CULVERTS	0	100,000	100,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	100,000	100,000
R&M- Aerator refurbishments	0	36,250	36,250
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	<u>63,730</u>	<u>357,225</u>	<u>293,495</u>
Total Physical Environment	<u>166,213</u>	<u>1,031,568</u>	<u>865,355</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	147,000	147,000
Other	<u>164</u>	<u>1,144</u>	<u>980</u>
Total Capital outlay	<u>164</u>	<u>148,144</u>	<u>147,980</u>
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>166,377</u>	<u>1,179,712</u>	<u>1,013,335</u>
Excess (deficiency) of revenues over expenditures	<u>1,037,662</u>	<u>75,711</u>	<u>961,951</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2024 Through 12/31/2024
(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	(92,842)	(275,711)	182,869
Compensated Loss of Capital Assets	0	0	0
Repayment to landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(92,842)</u>	<u>(275,711)</u>	<u>182,869</u>
Net change in fund balance	944,819	(200,000)	1,144,819
Fund balances, beginning of year	<u>1,109,071</u>	<u>0</u>	<u>1,109,071</u>
Total Fund balances, beginning of year	<u>1,109,071</u>	<u>0</u>	<u>1,109,071</u>
Fund balance, end of period	<u><u>2,053,890</u></u>	<u><u>(200,000)</u></u>	<u><u>2,253,890</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	20,957	23,286	(2,329)
Intergovernmental revenues	0	0	0
Investment income	422	0	422
Miscellaneous	190	0	190
Total Revenues:	21,569	23,286	(1,717)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	18	87	69
CHEMICAL WEED CONTROL	313	1,875	1,562
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	0	2,500	2,500
JANITORIAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	373	2,358	1,985
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	210	231	21
Total Physical Environment	913	16,551	15,638
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	11	75	64
Total Capital outlay	11	75	64
Total Expenditures:	924	16,626	15,702
Excess (deficiency) of revenues over expenditures	20,645	6,660	13,985
Other financing sources (uses):			
Transfers out	(1,658)	(7,160)	5,502
Total Other financing sources (uses):	(1,658)	(7,160)	5,502
Net change in fund balance	18,987	(500)	19,487
Fund balances, beginning of year	40,649	0	40,649
Total Fund balances, beginning of year	40,649	0	40,649
Fund balance, end of period	59,636	(500)	60,136

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32A
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	4,319	5,125	(806)
Investment income	<u>380</u>	<u>0</u>	<u>380</u>
Total Investment income	<u>380</u>	<u>0</u>	<u>380</u>
Total Revenues:	<u>4,699</u>	<u>5,125</u>	<u>(426)</u>
Expenditures:			
Physical Environment			
WATER QUALITY	261	1,568	1,307
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	9	44	35
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
MOWING & LANDSCAPE MAINTENANCE	373	2,359	1,986
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	<u>43</u>	<u>50</u>	<u>7</u>
Total Physical Environment	<u>687</u>	<u>5,521</u>	<u>4,834</u>
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>687</u>	<u>5,521</u>	<u>4,834</u>
Excess (deficiency) of revenues over expenditures	<u>4,012</u>	<u>(396)</u>	<u>4,408</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(298)</u>	<u>(1,104)</u>	<u>806</u>
Total Other financing sources (uses):	<u>(298)</u>	<u>(1,104)</u>	<u>806</u>
Net change in fund balance	3,714	(1,500)	5,214
Fund balances, beginning of year	<u>39,564</u>	<u>0</u>	<u>39,564</u>
Total Fund balances, beginning of year	<u>39,564</u>	<u>0</u>	<u>39,564</u>
Fund balance, end of period	<u>43,277</u>	<u>(1,500)</u>	<u>44,777</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 33
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	23,692	27,476	(3,784)
Intergovernmental revenues	0	0	0
Investment income	720	0	720
Miscellaneous	0	0	0
Total Revenues:	<u>24,412</u>	<u>27,476</u>	<u>(3,064)</u>
Expenditures:			
Physical Environment			
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	261	1,568	1,307
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	22	107	85
CHEMICAL WEED CONTROL	351	2,107	1,756
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	14,101	14,101
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
REPAIR & MAINT-CULVERTS	0	3,000	3,000
Other	237	272	35
Total Physical Environment	<u>871</u>	<u>22,155</u>	<u>21,284</u>
Capital outlay	15	106	91
Total Expenditures:	<u>886</u>	<u>22,261</u>	<u>21,375</u>
Excess (deficiency) of revenues over expenditures	<u>23,525</u>	<u>5,215</u>	<u>18,310</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(2,662)	(10,715)	8,053
Total Other financing sources (uses):	<u>(2,662)</u>	<u>(10,715)</u>	<u>8,053</u>
Net change in fund balance	20,863	(5,500)	26,363
Fund balances, beginning of year	71,898	0	71,898
Total Fund balances, beginning of year	<u>71,898</u>	<u>0</u>	<u>71,898</u>
Fund balance, end of period	<u>92,761</u>	<u>(5,500)</u>	<u>98,261</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	155,503	208,412	(52,909)
Intergovernmental revenues	0	0	0
Investment income	2,223	0	2,223
Miscellaneous	0	0	0
Total Revenues:	157,726	208,412	(50,686)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	19,383	19,383
AUDITORS SERVICES	221	1,080	859
SECURITY SERVICES	105	0	(105)
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	2,014	12,722	10,708
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,950	0	(1,950)
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	46,400	46,400
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	20,000	20,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	150	10,000	9,850
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	2,100	30,000	27,900
REPAIR & MAINT- WATER CTRL STR	165	0	(165)
Other	1,970	6,054	4,084
Total Physical Environment	8,675	149,639	140,964
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	18	125	107
Total Capital outlay	18	125	107
Principal	108,323	108,325	2
Interest	746	3,250	2,504
Total Expenditures:	117,762	261,339	143,577
Excess (deficiency) of revenues over expenditures	39,963	(52,927)	92,890
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(17,324)	(82,073)	64,749

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2024 Through 12/31/2024
(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>(17,324)</u>	<u>(82,073)</u>	<u>64,749</u>
Net change in fund balance	22,639	(135,000)	157,639
Fund balances, beginning of year	<u>317,921</u>	<u>0</u>	<u>317,921</u>
Total Fund balances, beginning of year	<u>317,921</u>	<u>0</u>	<u>317,921</u>
Fund balance, end of period	<u>340,560</u>	<u>(135,000)</u>	<u>475,560</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 38
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	62,710	82,280	(19,570)
Investment income	<u>4,045</u>	<u>0</u>	<u>4,045</u>
Total Investment income	<u>4,045</u>	<u>0</u>	<u>4,045</u>
Total Revenues:	<u>66,755</u>	<u>82,280</u>	<u>(15,525)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	48	237	189
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	2,000	20,000	18,000
REPAIR & MAINT-CULVERTS	0	3,000	3,000
Repairs & Maint - Catch Basins	0	100,000	100,000
Other	<u>627</u>	<u>815</u>	<u>188</u>
Total Physical Environment	<u>2,676</u>	<u>130,552</u>	<u>127,876</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	<u>19</u>	<u>133</u>	<u>114</u>
Total Capital outlay	<u>19</u>	<u>133</u>	<u>114</u>
Total Expenditures:	<u>2,695</u>	<u>130,685</u>	<u>127,990</u>
Excess (deficiency) of revenues over expenditures	<u>64,061</u>	<u>(48,405)</u>	<u>112,466</u>
Other financing sources (uses):			
Transfers out	<u>(7,125)</u>	<u>(26,095)</u>	<u>18,970</u>
Total Other financing sources (uses):	<u>(7,125)</u>	<u>(26,095)</u>	<u>18,970</u>
Net change in fund balance	56,936	(74,500)	131,436
Fund balances, beginning of year	<u>419,511</u>	<u>0</u>	<u>419,511</u>
Total Fund balances, beginning of year	<u>419,511</u>	<u>0</u>	<u>419,511</u>
Fund balance, end of period	<u>476,447</u>	<u>(74,500)</u>	<u>550,947</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 41
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	6,847	8,056	(1,209)
Investment income	402	0	402
Miscellaneous	0	0	0
Total Revenues:	7,249	8,056	(807)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	261	1,568	1,307
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	7	35	28
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	2,000	2,000
Other	68	81	13
Total Physical Environment	337	3,684	3,347
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	8	52	44
Total Capital outlay	8	52	44
Total Expenditures:	345	3,736	3,391
Excess (deficiency) of revenues over expenditures	6,904	4,320	2,584
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(1,292)	(5,820)	4,528
Total Other financing sources (uses):	(1,292)	(5,820)	4,528
Net change in fund balance	5,613	(1,500)	7,113
Fund balances, beginning of year	41,378	0	41,378
Total Fund balances, beginning of year	41,378	0	41,378
Fund balance, end of period	46,991	(1,500)	48,491

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,152,789	1,259,983	(107,194)
Intergovernmental revenues	0	0	0
Investment income	10,492	0	10,492
Miscellaneous	774	0	774
Total Revenues:	<u>1,164,055</u>	<u>1,259,983</u>	<u>(95,928)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	3,580	1,000	(2,580)
ENGINEERING-PERMITS	2,147	0	(2,147)
LEGAL SERVICES	0	5,000	5,000
LEGAL - SPECIAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	200	200
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	974	4,765	3,791
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	20,921	125,525	104,604
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	2,656	16,776	14,120
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	59,410	455,435	396,025
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	221	41,900	41,679
REPAIR & MAINT-CANAL/LAKE	5,650	15,000	9,350
REPAIR & MAINT-BLDG	0	10,000	10,000
REPAIR & MAINT - GENERAL	0	15,000	15,000
REPAIR & MAINT-TELEMETRY	0	36,500	36,500
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT - IRRIGATION	0	0	0
R&M- GENERATORS	638	17,000	16,362
R & M PRESERVE STRUCTURES	8	10,000	9,992
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	6,000	6,000
R&M- PRESERVE STRUCTURE/INLETS	0	0	0
Other	<u>13,698</u>	<u>47,958</u>	<u>34,260</u>
Total Physical Environment	<u>109,903</u>	<u>819,559</u>	<u>709,656</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	240,000	240,000
Other	<u>148</u>	<u>1,029</u>	<u>881</u>
Total Capital outlay	<u>148</u>	<u>241,029</u>	<u>240,881</u>
Total Expenditures:	<u>110,051</u>	<u>1,060,588</u>	<u>950,537</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2024 Through 12/31/2024
(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>1,054,005</u>	<u>199,395</u>	<u>854,610</u>
Other financing sources (uses):			
Transfers out	(112,153)	(309,395)	197,242
Compensated Loss of Capital Assets	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(112,153)</u>	<u>(309,395)</u>	<u>197,242</u>
Net change in fund balance	941,851	(110,000)	1,051,851
Fund balances, beginning of year			
	<u>1,077,432</u>	<u>0</u>	<u>1,077,432</u>
Total Fund balances, beginning of year	<u>1,077,432</u>	<u>0</u>	<u>1,077,432</u>
Fund balance, end of period	<u>2,019,284</u>	<u>(110,000)</u>	<u>2,129,284</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 44
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	121,538	153,448	(31,910)
Intergovernmental revenues	0	0	0
Investment income	5,999	0	5,999
Miscellaneous	2,690	0	2,690
Total Revenues:	130,227	153,448	(23,221)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	2,233	500	(1,733)
FINANCIAL CONS./ADVISOR	0	400	400
AUDITORS SERVICES	419	2,052	1,633
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	1,450	50,000	48,550
Repairs & Maint - Catch Basins	0	30,000	30,000
REPAIR & MAINT- STREET SWEEP	1,254	7,920	6,666
Other	1,215	4,020	2,805
Total Physical Environment	6,572	95,892	89,320
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	38	266	228
Total Capital outlay	38	266	228
Total Expenditures:	6,610	96,158	89,548
Excess (deficiency) of revenues over expenditures	123,617	57,290	66,327
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(14,438)	(57,290)	42,852
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	(14,438)	(57,290)	42,852
Net change in fund balance	109,179	0	109,179
Fund balances, beginning of year	604,803	0	604,803
Total Fund balances, beginning of year	604,803	0	604,803
Fund balance, end of period	713,982	0	713,982

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 45
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	411,611	472,426	(60,815)
Intergovernmental revenues	0	0	0
Investment income	8,221	0	8,221
Total Investment income	8,221	0	8,221
Total Revenues:	419,832	472,426	(52,594)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	800	800
WATER QUALITY	261	1,568	1,307
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	274	1,342	1,068
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	119	6,577	6,458
CHEMICAL WEED CONTROL	1,410	8,460	7,050
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	3,918	122,519	118,601
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	6,720	200,000	193,280
REPAIR & MAINT-CULVERTS	0	10,000	10,000
Repairs & Maint - Catch Basins	0	100,000	100,000
R & M PRESERVE STRUCTURES	0	10,000	10,000
REPAIR & MAINT- STREET SWEEP	2,903	19,376	16,473
Other	4,116	4,678	562
Total Physical Environment	19,722	491,320	471,598
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	63	435	372
Total Capital outlay	63	435	372
Debt issuance costs	0	0	0
Total Expenditures:	19,785	491,755	471,970
Excess (deficiency) of revenues over expenditures	400,047	(19,329)	419,376
Other financing sources (uses):			
Transfers out	(23,366)	(105,671)	82,305
Total Other financing sources (uses):	(23,366)	(105,671)	82,305
Net change in fund balance	376,680	(125,000)	501,680
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 45
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	793,221	0	793,221
Total Fund balances, beginning of year	793,221	0	793,221
Fund balance, end of period	1,169,901	(125,000)	1,294,901

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 46
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	34,465	41,605	(7,140)
Investment income	3,066	0	3,066
Miscellaneous	0	0	0
Total Revenues:	37,531	41,605	(4,074)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	200	200
AUDITORS SERVICES	240	1,177	937
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	10,000	10,000
Other	345	1,660	1,315
Total Physical Environment	585	16,537	15,952
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	160	1,113	953
Total Capital outlay	160	1,113	953
Total Expenditures:	745	17,650	16,905
Excess (deficiency) of revenues over expenditures	36,786	23,955	12,831
Other financing sources (uses):			
Transfers out	(5,604)	(23,955)	18,351
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(5,604)	(23,955)	18,351
Net change in fund balance	31,182	0	31,182
Fund balances, beginning of year	323,694	0	323,694
Total Fund balances, beginning of year	323,694	0	323,694
Fund balance, end of period	354,876	0	354,876

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 47
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	54,032	61,468	(7,436)
Intergovernmental revenues	0	0	0
Investment income	4,528	0	4,528
Miscellaneous	0	0	0
Total Revenues:	<u>58,561</u>	<u>61,468</u>	<u>(2,907)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	261	1,568	1,307
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	54	263	209
MARSH MAINT-LITTORAL ZONE	0	0	0
MOWING & LANDSCAPE MAINTENANCE	288	1,820	1,532
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	13,000	13,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	75,000	75,000
REPAIR & MAINT- STREET SWEEP	0	3,000	3,000
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	687	2,479	1,792
Total Physical Environment	<u>1,290</u>	<u>107,130</u>	<u>105,840</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	10,000	10,000
Other	93	648	555
Total Capital outlay	<u>93</u>	<u>10,648</u>	<u>10,555</u>
Total Expenditures:	<u>1,383</u>	<u>117,778</u>	<u>116,395</u>
Excess (deficiency) of revenues over expenditures	<u>57,177</u>	<u>(56,310)</u>	<u>113,487</u>
Other financing sources (uses):			
Transfers out	(10,464)	(36,690)	26,226
Capital contributions from landowners	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 47
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Compensated Loss of Capital Assets	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(10,464)</u>	<u>(36,690)</u>	<u>26,226</u>
Net change in fund balance	46,714	(93,000)	139,714
Fund balances, beginning of year			
	<u>478,402</u>	<u>0</u>	<u>478,402</u>
Total Fund balances, beginning of year	<u>478,402</u>	<u>0</u>	<u>478,402</u>
Fund balance, end of period	<u><u>525,115</u></u>	<u><u>(93,000)</u></u>	<u><u>618,115</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 49
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	92,756	95,503	(2,747)
Investment income	2,402	0	2,402
Miscellaneous	32	0	32
Total Revenues:	95,190	95,503	(313)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	78	381	303
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	1,212	7,272	6,060
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	772	4,877	4,105
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	2,123	44,432	42,309
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-CULVERTS	0	25,000	25,000
Other	928	947	19
Total Physical Environment	5,113	88,409	83,296
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	13	91	78
Total Capital outlay	13	91	78
Total Expenditures:	5,126	88,500	83,374
Excess (deficiency) of revenues over expenditures	90,065	7,003	83,062
Other financing sources (uses):			
Transfers out	(7,039)	(36,003)	28,964
Total Other financing sources (uses):	(7,039)	(36,003)	28,964
Net change in fund balance	83,026	(29,000)	112,026
Fund balances, beginning of year	244,126	0	244,126
Total Fund balances, beginning of year	244,126	0	244,126
Fund balance, end of period	327,152	(29,000)	356,152

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 51
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	29,209	41,526	(12,317)
Investment income	1,492	0	1,492
Miscellaneous	0	0	0
Total Revenues:	<u>30,701</u>	<u>41,526</u>	<u>(10,825)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
AUDITORS SERVICES	27	132	105
MARSH MAINT-LITTORAL ZONE	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	292	412	120
Total Physical Environment	<u>319</u>	<u>17,044</u>	<u>16,725</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	15	104	89
Total Capital outlay	<u>15</u>	<u>104</u>	<u>89</u>
Total Expenditures:	<u>334</u>	<u>17,148</u>	<u>16,814</u>
Excess (deficiency) of revenues over expenditures	<u>30,367</u>	<u>24,378</u>	<u>5,989</u>
Other financing sources (uses):			
Transfers out	(3,081)	(12,378)	9,297
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(3,081)</u>	<u>(12,378)</u>	<u>9,297</u>
Net change in fund balance	27,286	12,000	15,286
Fund balances, beginning of year	<u>152,094</u>	<u>0</u>	<u>152,094</u>
Total Fund balances, beginning of year	<u>152,094</u>	<u>0</u>	<u>152,094</u>
Fund balance, end of period	<u>179,380</u>	<u>12,000</u>	<u>167,380</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 53
From 10/1/2024 Through 12/31/2024
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	65,281	70,193	(4,912)
Investment income	3,181	0	3,181
Miscellaneous	17,255	0	17,255
Total Revenues:	<u>85,717</u>	<u>70,193</u>	<u>15,524</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	600	600
AUDITORS SERVICES	353	1,727	1,374
TRASH DISPOSAL	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMTRY	53	2,000	1,947
REPAIR & MAINT-ROADS	0	1,000	1,000
REPAIR & MAINT-CULVERTS	0	10,000	10,000
Other	1,964	4,846	2,882
Total Physical Environment	<u>2,369</u>	<u>32,173</u>	<u>29,804</u>
Capital outlay	411	2,859	2,448
Total Expenditures:	<u>2,780</u>	<u>35,032</u>	<u>32,252</u>
Excess (deficiency) of revenues over expenditures	<u>82,936</u>	<u>35,161</u>	<u>47,775</u>
Other financing sources (uses):			
Transfers out	(14,222)	(35,161)	20,939
Capital contributions from landowners	0	0	0
Compensated Loss of Capital Assets	0	0	0
Total Other financing sources (uses):	<u>(14,222)</u>	<u>(35,161)</u>	<u>20,939</u>
Net change in fund balance	68,714	0	68,714
Fund balances, beginning of year	<u>318,083</u>	<u>0</u>	<u>318,083</u>
Total Fund balances, beginning of year	<u>318,083</u>	<u>0</u>	<u>318,083</u>
Fund balance, end of period	<u>386,797</u>	<u>0</u>	<u>386,797</u>

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	1,078	0	1,078
Total Investment income	1,078	0	1,078
Total Revenues:	1,078	0	1,078
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	76	371	295
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	6,208	16,200	9,992
MOWING & LANDSCAPE MAINTENANCE	5,425	34,262	28,837
PRESERVE/EXOTIC MAINT	0	0	0
COMMON AREA MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	3,300	20,000	16,700
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	2,000	2,000
REPAIR & MAINT- STREET SWEEP	0	5,000	5,000
Other	11,725	24,470	12,745
Total Physical Environment	26,734	102,303	75,569
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	26,734	102,303	75,569
Excess (deficiency) of revenues over expenditures	(25,656)	(102,303)	76,647
Other financing sources (uses):			
Transfers out	(933)	(2,928)	1,995
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	11,611	47,607	(35,997)
Other	2,794	57,624	(54,830)
Total Capital contributions from landowners	14,404	105,231	(90,827)
Total Other financing sources (uses):	13,471	102,303	(88,832)
Net change in fund balance	(12,185)	0	(12,185)
Fund balances, beginning of year	132,257	0	132,257
Total Fund balances, beginning of year	132,257	0	132,257

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	120,071	0	120,071

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Investment income	8,370	0	8,370
Miscellaneous	388,007	0	388,007
Total Revenues:	<u>396,376</u>	<u>0</u>	<u>396,376</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	13,586	0	(13,586)
LEGAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
Other	44,563	0	(44,563)
Total Physical Environment	<u>58,149</u>	<u>0</u>	<u>(58,149)</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>58,149</u>	<u>0</u>	<u>(58,149)</u>
Excess (deficiency) of revenues over expenditures	<u>338,227</u>	<u>0</u>	<u>338,227</u>
Other financing sources (uses):			
Transfers in	116,217	0	116,217
Transfers out	(116,463)	0	(116,463)
Total Other financing sources (uses):	<u>(247)</u>	<u>0</u>	<u>(247)</u>
Net change in fund balance	<u>337,981</u>	<u>0</u>	<u>337,981</u>
Fund balances, beginning of year	<u>628,875</u>	<u>0</u>	<u>628,875</u>
Total Fund balances, beginning of year	<u>628,875</u>	<u>0</u>	<u>628,875</u>
Fund balance, end of period	<u>966,856</u>	<u>0</u>	<u>966,856</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2024 Through 12/31/2024

(In Whole Numbers)

	<u>Unit 2A</u>	<u>Unit 2C</u>	<u>Unit 3A</u>
Revenues:			
Non-ad valorem assessments	\$ 280,776.00	\$ 4,265,615.00	\$ 356,339.00
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 1,147.00	\$ 36,923.00	\$ 1,270.00
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues:	\$ 281,924.00	\$ 4,302,538.00	\$ 357,609.00
Expenditures:			
Principal	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -
Debt issuance costs	\$ -	\$ -	\$ -
Advance Refunding escrow agent	\$ -	\$ -	\$ -
Other	\$ 2,808.00	\$ 42,656.00	\$ 3,563.00
Total Expenditures:	\$ 2,808.00	\$ 42,656.00	\$ 3,563.00
Excess (deficiency) of revenues over expenditures	\$ 279,116.00	\$ 4,259,882.00	\$ 354,046.00
Other financing sources (uses):			
Transfers in	\$ -	\$ -	\$ -
Transfers out	\$ -	\$ -	\$ -
Refunding debt Issued	\$ -	\$ -	\$ -
(Discount)/Premuim on refunded debt	\$ -	\$ -	\$ -
Special assessment bond proceeds	\$ -	\$ -	\$ -
Payment to refunded bonds escrow agent			
Payment to Refunded Debt	\$ -	\$ -	\$ -
Total Payment to refunded bonds escrow agent	\$ -	\$ -	\$ -
Total Other financing sources (uses):	\$ -	\$ -	\$ -
Net change in fund balance	\$ 279,116.00	\$ 4,259,882.00	\$ 354,046.00
Fund balances, beginning of year	\$ 47,516.00	\$ 4,025,505.00	\$ 54,010.00
Fund balance, end of period	\$ 326,632.00	\$ 8,285,387.00	\$ 408,056.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2024 Through 12/31/2024

(In Whole Numbers)

	<u>Unit 5B</u>	<u>Unit 9A</u>	<u>Unit 9B</u>
Revenues:			
Non-ad valorem assessments	\$ 316,640.00	\$ 2,372,630.00	\$ 1,045,353.00
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 1,098.00	\$ 8,039.00	\$ 9,911.00
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues:	\$ 317,738.00	\$ 2,380,668.00	\$ 1,055,265.00
Expenditures:			
Principal	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -
Debt issuance costs	\$ -	\$ -	\$ -
Advance Refunding escrow agent	\$ -	\$ -	\$ -
Other	\$ 3,166.00	\$ 23,726.00	\$ 10,454.00
Total Expenditures:	\$ 3,166.00	\$ 23,726.00	\$ 10,454.00
Excess (deficiency) of revenues over expenditures	\$ 314,571.00	\$ 2,356,942.00	\$ 1,044,811.00
Other financing sources (uses):			
Transfers in	\$ -	\$ -	\$ -
Transfers out	\$ -	\$ -	\$ -
Refunding debt Issued	\$ -	\$ -	\$ -
(Discount)/Premuim on refunded debt	\$ -	\$ -	\$ -
Special assessment bond proceeds	\$ -	\$ -	\$ -
Payment to refunded bonds escrow agent			
Payment to Refunded Debt	\$ -	\$ -	\$ -
Total Payment to refunded bonds escrow agent	\$ -	\$ -	\$ -
Total Other financing sources (uses):	\$ -	\$ -	\$ -
Net change in fund balance	\$ 314,571.00	\$ 2,356,942.00	\$ 1,044,811.00
Fund balances, beginning of year	\$ 25,650.00	\$ 816,774.00	\$ 916,080.00
Fund balance, end of period	\$ 340,221.00	\$ 3,173,716.00	\$ 1,960,891.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2024 Through 12/31/2024

(In Whole Numbers)

	<u>Unit 16</u>	<u>Unit 27B</u>	<u>Unit 43</u>
Revenues:			
Non-ad valorem assessments	\$ 245,074.00	\$ 187,559.00	\$ 1,099,242.00
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 1,176.00	\$ 712.00	\$ 5,325.00
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues:	\$ 246,250.00	\$ 188,271.00	\$ 1,104,568.00
Expenditures:			
Principal	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -
Debt issuance costs	\$ -	\$ -	\$ -
Advance Refunding escrow agent	\$ -	\$ -	\$ -
Other	\$ 2,451.00	\$ 1,876.00	\$ 10,992.00
Total Expenditures:	\$ 2,451.00	\$ 1,876.00	\$ 10,992.00
Excess (deficiency) of revenues over expenditures	\$ 243,800.00	\$ 186,395.00	\$ 1,093,575.00
Other financing sources (uses):			
Transfers in	\$ -	\$ -	\$ -
Transfers out	\$ -	\$ -	\$ -
Refunding debt Issued	\$ -	\$ -	\$ -
(Discount)/Premuim on refunded debt	\$ -	\$ -	\$ -
Special assessment bond proceeds	\$ -	\$ -	\$ -
Payment to refunded bonds escrow agent			
Payment to Refunded Debt	\$ -	\$ -	\$ -
Total Payment to refunded bonds escrow agent	\$ -	\$ -	\$ -
Total Other financing sources (uses):	\$ -	\$ -	\$ -
Net change in fund balance	\$ 243,800.00	\$ 186,395.00	\$ 1,093,575.00
Fund balances, beginning of year	\$ 58,173.00	\$ 29,117.00	\$ 524,790.00
Fund balance, end of period	\$ 301,972.00	\$ 215,512.00	\$ 1,618,365.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2024 Through 12/31/2024

(In Whole Numbers)

	<u>Unit 44</u>	<u>Unit 45</u>	<u>Unit 46</u>
Revenues:			
Non-ad valorem assessments	\$ 447,147.00	\$ 228,103.00	\$ 628,905.00
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 3,402.00	\$ 1,047.00	\$ 8,431.00
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues:	\$ 450,550.00	\$ 229,150.00	\$ 637,336.00
Expenditures:			
Principal	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -
Debt issuance costs	\$ -	\$ -	\$ -
Advance Refunding escrow agent	\$ -	\$ -	\$ -
Other	\$ 4,471.00	\$ 2,281.00	\$ 6,289.00
Total Expenditures:	\$ 4,471.00	\$ 2,281.00	\$ 6,289.00
Excess (deficiency) of revenues over expenditures	\$ 446,078.00	\$ 226,869.00	\$ 631,047.00
Other financing sources (uses):			
Transfers in	\$ -	\$ -	\$ -
Transfers out	\$ -	\$ -	\$ -
Refunding debt Issued	\$ -	\$ -	\$ -
(Discount)/Premuim on refunded debt	\$ -	\$ -	\$ -
Special assessment bond proceeds	\$ -	\$ -	\$ -
Payment to refunded bonds escrow agent	\$ -	\$ -	\$ -
Payment to Refunded Debt	\$ -	\$ -	\$ -
Total Payment to refunded bonds escrow agent	\$ -	\$ -	\$ -
Total Other financing sources (uses):	\$ -	\$ -	\$ -
Net change in fund balance	\$ 446,078.00	\$ 226,869.00	\$ 631,047.00
Fund balances, beginning of year	\$ 181,808.00	\$ 91,478.00	\$ 788,501.00
Fund balance, end of period	\$ 627,887.00	\$ 318,347.00	\$ 1,419,549.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2024 Through 12/31/2024

(In Whole Numbers)

	Unit 53
Revenues:	
Non-ad valorem assessments	\$ 2,848,499.00
Intergovernmental revenues	\$ -
Investment income	\$ 48,735.00
Miscellaneous	\$ -
Total Revenues:	\$ 2,897,234.00
Expenditures:	
Principal	\$ -
Interest	\$ -
Debt issuance costs	\$ -
Advance Refunding escrow agent	\$ -
Other	\$ 28,486.00
Total Expenditures:	\$ 28,486.00
Excess (deficiency) of revenues over expenditures	\$ 2,868,748.00
Other financing sources (uses):	
Transfers in	\$ -
Transfers out	\$ -
Refunding debt Issued	\$ -
(Discount)/Premuim on refunded debt	\$ -
Special assessment bond proceeds	\$ -
Payment to refunded bonds escrow agent	\$ -
Payment to Refunded Debt	\$ -
Total Payment to refunded bonds escrow agent	\$ -
Total Other financing sources (uses):	\$ -
Net change in fund balance	\$ 2,868,748.00
Fund balances, beginning of year	\$ 5,092,030.00
Fund balance, end of period	\$ 7,960,778.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2024 Through 12/31/2024

(In Whole Numbers)

	<u>Unit 2C</u>	<u>Unit 5</u>	<u>Unit 5A</u>
Revenues:			
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 4,235.00	\$ 409.00	\$ 24,098.00
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues:	\$ 4,235.00	\$ 409.00	\$ 24,098.00
Expenditures:			
Capital outlay	\$ 206,432.00	\$ 6,998.00	\$ -
Principal	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -
Debt issuance costs	\$ -	\$ -	\$ -
Total Expenditures:	\$ 206,432.00	\$ 6,998.00	\$ -
Excess (deficiency) of revenues over expenditures	\$ (202,196.00)	\$ (6,589.00)	\$ 24,098.00
Other financing sources (uses):			
Transfers in	\$ -	\$ -	\$ -
Transfers out	\$ (4,966.00)	\$ -	\$ -
Capital contributions from landowners	\$ -	\$ -	\$ -
Repayment to landowners	\$ -	\$ -	\$ -
Promissory notes issued	\$ -	\$ -	\$ -
Special assessment bond proceeds	\$ -	\$ -	\$ -
Discount on special assessment bonds issued	\$ -	\$ -	\$ -
Premium on special assessment bonds issued	\$ -	\$ -	\$ -
Total Other financing sources (uses):	\$ (4,966.00)	\$ -	\$ -
Net change in fund balance	\$ (207,162.00)	\$ (6,589.00)	\$ 24,098.00
Fund balances, beginning of year	\$ 553,957.00	\$ 1,518,282.00	\$ 2,601,742.00
Fund balance, end of period	\$ 346,795.00	\$ 1,511,692.00	\$ 2,625,840.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2024 Through 12/31/2024

(In Whole Numbers)

	<u>Unit 16</u>	<u>Unit 18</u>	<u>Unit 21</u>
Revenues:			
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 2,109.00	\$ 5,679.00	\$ 2,840.00
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues:	\$ 2,109.00	\$ 5,679.00	\$ 2,840.00
Expenditures:			
Capital outlay	\$ 755.00	\$ -	\$ -
Principal	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -
Debt issuance costs	\$ -	\$ -	\$ -
Total Expenditures:	\$ 755.00	\$ -	\$ -
Excess (deficiency) of revenues over expenditures	\$ 1,354.00	\$ 5,679.00	\$ 2,840.00
Other financing sources (uses):			
Transfers in	\$ -	\$ -	\$ -
Transfers out	\$ (877.00)	\$ -	\$ -
Capital contributions from landowners	\$ -	\$ -	\$ -
Repayment to landowners	\$ -	\$ -	\$ -
Promissory notes issued	\$ -	\$ -	\$ -
Special assessment bond proceeds	\$ -	\$ -	\$ -
Discount on special assessment bonds issued	\$ -	\$ -	\$ -
Premium on special assessment bonds issued	\$ -	\$ -	\$ -
Total Other financing sources (uses):	\$ (877.00)	\$ -	\$ -
Net change in fund balance	\$ 477.00	\$ 5,679.00	\$ 2,840.00
Fund balances, beginning of year	\$ 229,025.00	\$ 613,198.00	\$ 306,599.00
Fund balance, end of period	\$ 229,502.00	\$ 618,877.00	\$ 309,439.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2024 Through 12/31/2024

(In Whole Numbers)

	<u>Unit 25</u>	<u>Unit 29</u>	<u>Unit 53</u>
Revenues:			
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 199.00	\$ 378.00	\$ 7,627.00
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues:	\$ 199.00	\$ 378.00	\$ 7,627.00
Expenditures:			
Capital outlay	\$ 51.00	\$ -	\$ 8,312.00
Principal	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -
Debt issuance costs	\$ -	\$ -	\$ -
Total Expenditures:	\$ 51.00	\$ -	\$ 8,312.00
Excess (deficiency) of revenues over expenditures	\$ 148.00	\$ 378.00	\$ (684.00)
Other financing sources (uses):			
Transfers in	\$ -	\$ -	\$ -
Transfers out	\$ -	\$ -	\$ (6,479.00)
Capital contributions from landowners	\$ -	\$ -	\$ -
Repayment to landowners	\$ -	\$ -	\$ -
Promissory notes issued	\$ -	\$ -	\$ -
Special assessment bond proceeds	\$ -	\$ -	\$ -
Discount on special assessment bonds issued	\$ -	\$ -	\$ -
Premium on special assessment bonds issued	\$ -	\$ -	\$ -
Total Other financing sources (uses):	\$ -	\$ -	\$ (6,479.00)
Net change in fund balance	\$ 148.00	\$ 378.00	\$ (7,163.00)
Fund balances, beginning of year	\$ 21,564.00	\$ 40,835.00	\$ 970,587.00
Fund balance, end of period	\$ 21,712.00	\$ 41,213.00	\$ 963,424.00

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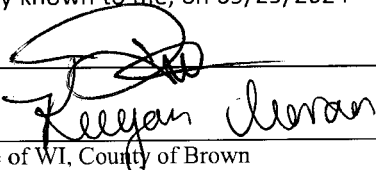
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09/29/2024

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Legal Clerk



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NOTICE OF ANNUAL MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that in satisfaction of the requirements of Chapter 189.015 (1), Florida Statutes, the following is a list of regular meetings of the Board of Supervisors of Northern Palm Beach County Improvement District, as well as possible additional Board of Supervisors or Committee meetings that may be held between Oct. 1, 2024 and Sept. 30, 2025. All such meetings will begin at 8:00 a.m. and, unless held by means of a virtual electronic medium in those instances where legally authorized to do so, will be held in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418.

Regular Board of Supervisors meetings will be held on 10/23/2024, 11/20/2024, 12/18/2024, 01/22/2025, 02/26/2025, 03/26/2025, 04/23/2025, 05/28/2025, 06/25/2025, 07/23/2025, 08/27/2025 and 09/24/2025.

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

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

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

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

BOARD OF SUPERVISORS
NORTHERN PALM BEACH
COUNTY IMPROVEMENT
DISTRICT
Matthew J. Boykin, President
9/29/24 10558528