



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  
September 28, 2022  
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes – August 24, 2022 Public Hearing and 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) Multi-Unit  
Consider Change Order to The Grassroots Corporation – Annual Landscape Maintenance Contract No. 3 (CO No. 1)
  - b) Unit No. 2C – Alton  
Consider Change Order to J.W. Cheatham, LLC – Parcel G, Phase III (CO No. 5)
  - c) Unit No. 18 – Ibis Golf & Country Club  
Consider Purchase Order to LimnoTech
  - d) General
    - i) Consider Resolution Terminating Credit Card Agreement with TD Bank (2022-06)
    - ii) Consider Ratification of Purchase Order to Gilbert Ford, LLC
    - iii) Consider Declaration of Surplus Equipment
    - iv) Consider Third Amendment to Agreement with Jonathan T. Ricketts, Inc.
  - e) Payment Requests
- 7) **Regular Agenda**
  - a) Unit No. 2C – Alton  
Status Report
  - b) Unit No. 31 – BallenIsles Country Club  
Consider Fourth Amendment to Sale and Purchase Agreement  
**Ask for Public Comment**

- c) Unit No. 53 - Arden
  - i) Status Report
  - ii) Consider Change Order to Centerline Utilities – Pods D-Southeast, D-Southwest & I-North (CO No. 1)  
**Ask for Public Comment**
  
- d) General
  - i) Consider Resolution Approving the Second Amendment to Joint Participation Agreement with Florida Department of Transportation for the National Pollutant Discharge Elimination System (2022-07)  
**Ask for Public Comment**
  - ii) Consider Resolution Approving the Second Amendment to Joint Participation Agreement with Florida Department of Transportation Turnpike Enterprise for the National Pollutant Discharge Elimination System (2022-08)  
**Ask for Public Comment**
  - iii) Pipe Network Presentation

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 meeting:**

**October 26, 2022 – 8:00 a.m.- Regular Meeting**

**November 16, 2022 – 8:00 a.m.- Annual Landowners Meeting/Regular Meeting**

**MINUTES OF A PUBLIC HEARING  
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 08/24/22**

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Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:00 a.m. on August 24, 2022, in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida.

**1) ROLL CALL**

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

Also present were Director of Finance & Administration Katie Roundtree; District Engineer Kim Leser; District Clerk Susan Scheff; Director of Operations Ken Roundtree; Capital Construction/Permits Administrator Tim Helms; Programs & Facilities Maintenance Administrator Jared Kneiss; Budget & Assessment Roll Manager Laura Ham; Operations Manager Jon Iles; Alan M. Roman, MD and Jason Bloom of BallenIsles Community Association (Unit 31); and Cliff Hertz of Nelson, Mullins, et al. (Unit 16).

**2) ESTABLISHMENT OF A QUORUM**

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

**3) ADDITIONS OR DELETIONS TO THE AGENDA**

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

**4) GENERAL**

**Proposed Fiscal Year 2022/2023 Annual Budget and Assessment Roll**

**a) Presentation of Assessment Rates**

Ms. Roundtree reported that pursuant to the provisions of Section 197.3632 and Chapter 189, Florida Statutes, a Notice of Public Hearing was advertised for this meeting for the purpose of receiving public comment and Board comment on Northern’s proposed 2022/2023 Budget. She noted that there have been no changes to the assessment rates since they were submitted in June for the 2022 Truth in Millage (TRIM) notices. Ms. Roundtree stated that Staff had made some minor modifications, explaining that a project has been added in Unit 45 for a potential grant project which is being offset by some fund balance; however, these changes did not affect rates. She explained that a Resolution to adopt the proposed 2022/2023 Budget will be presented for consideration at the Regular Meeting, so it in order to receive comments from the public and the Board at this time.

**b) Receive Comments from the Public on Proposed 2022/2023 Annual Budget and Assessment Roll**

Mr. Boykin called for public comment regarding the proposed 2022/2023 Annual Budget and Assessment Roll, to which there was no response.

**c) Receive Comments from the Board on Proposed 2022/2023 Annual Budget and Assessment Roll**

Mr. Boykin called for Board comment regarding the proposed 2022/2023 Annual Budget and Assessment Roll, to which there was no response.

**5) RECEIVE AND FILE**

Mr. Beatty presented the following item to be received and filed:

- Legal Advertisement and Notices pertaining to today’s August 24, 2022 Public Hearing.

**6) ADJOURN**

A **motion** was made by Mr. Salee, seconded by Mr. Cohn and unanimously passed to adjourn the Public Hearing.

There being no further Public Hearing items to come before the Board on this matter, the Public Hearing was adjourned.

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President

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Assistant Secretary

**MINUTES OF A BOARD OF SUPERVISORS MEETING  
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 08/24/22**

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Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:02 a.m. on August 24, 2022, in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida.

**1) ROLL CALL**

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

Also present were Director of Finance & Administration Katie Roundtree; District Engineer Kim Leser; District Clerk Susan Scheff; Director of Operations Ken Roundtree; Capital Construction/Permits Administrator Tim Helms; Programs & Facilities Maintenance Administrator Jared Kneiss; Budget & Assessment Roll Manager Laura Ham; Operations Manager Jon Iles; Alan M. Roman, MD and Jason Bloom of BallenIsles Community Association (Unit 31); and Cliff Hertz of Nelson, Mullins, et al. (Unit 16).

**2) ESTABLISHMENT OF A QUORUM**

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

**3) ADDITIONS OR DELETIONS TO THE AGENDA**

Mr. Beatty reported that there is one addition to the agenda concerning a settlement with the Florida Department of Transportation (FDOT) which will be addressed under the General Counsel report.

**4) APPROVAL OF MINUTES**

A **motion** was made by Mr. Salee, seconded by Mr. Cohn and unanimously passed approving the Minutes of the June 22, 2022 Regular Meeting.

A **motion** was made by Mr. Salee, seconded by Mr. Cohn and unanimously passed approving the Minutes of the July 13, 2022 Workshop.

A **motion** was made by Mr. Salee, seconded by Mr. Cohn and unanimously passed approving the Minutes of the July 27, 2022 Regular Meeting.

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

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

**6) CONSENT AGENDA**

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

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

- a) Multi-Unit  
Consider Ratification of Certificates of Correction
- b) Unit No. 2C – Alton  
Consider Purchase Order to Michael B. Schorah & Associates, Inc.
- c) Unit No. 5A – Vista Center of Palm Beach  
Consider Landowner Request for Consent to Palm Beach County Variance
- d) Unit No. 16 - Palm Beach Park of Commerce  
Consider Eighteenth Addendum to Law Enforcement Service Agreement – Sheriff of Palm Beach County
- e) Unit No. 53 – Arden  
Consider Change Order to Centerline Utilities – Pods G-North and H-South (CO No. 7)
- f) General  
Consider Board Meeting Schedule – Fiscal Year 2022/2023
- g) Payment Requests

copies of which are contained in applicable Northern files.

## 7) REGULAR AGENDA

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

Mr. Beatty began by showing the Board the unit map and displaying the site plan. He reported that the construction progress is ongoing, but there are no photos since there are no significant changes to be seen. He noted that the Board just approved a Purchase Order in the Consent Agenda for design, permitting and construction phase services for the final lift of asphalt on a portion of Alton Boulevard and that project will begin in the near future.

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

### b) UNIT OF DEVELOPMENT NO. 14 – EASTPOINTE

#### i) Consider Acceptance of Bill of Sale

Ms. Leser explained that this is related to a permit issued for the work associated with the redevelopment of the existing golf course, including lake modifications, in Eastpointe. She explained that they are providing some of the lake interconnect infrastructure to Northern for the conveyance of stormwater between the existing and newly constructed lakes. She reported that the construction has been completed and certified by the engineer of record, noting that she has reviewed the related information and recommends acceptance of this Bill of Sale.

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

A **motion** was made by Mr. Salee, seconded by Mr. Cohn and unanimously passed approving acceptance of the Bill of Sale.

#### ii) Consider License Agreement

Mr. Beatty explained that this is a standard Agreement that Northern executes with golf courses to conduct play over Northern property, noting that it is similar to what the Board has approved for other golf courses, and Staff recommends approval.



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

A **motion** was made by Mr. Salee, seconded by Mr. Cohn and unanimously passed approving acceptance of the License Agreement.

**iii) Consider Third Amendment to Exchange Agreement**

Mr. Edwards explained that in 2019, Northern entered into an Exchange Agreement with the golf course and a subsidiary entity owned by the Schickedanz Group. He explained that the transaction between the Golf Club and the Schickedanz subsidiary recently closed and that all of the work that needs to be done before transferring certain improvements to Northern is not yet complete. Mr. Edwards stated that, as has been done in the past, Northern needs to extend some of the related deadlines associated with a Quit Claim Deed (QCD) and Easements that Northern previously granted. He reported that a third deadline extension to October of 2023 has been requested in order to accomplish this work, noting that Staff has no objection to the request.

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

A **motion** was made by Mr. Salee, seconded by Mr. Cohn and unanimously passed approving the Third Amendment to NPBCID Agreement.

**iv) Consider Corrective Quit Claim Deed**

Mr. Edwards explained that this item is related to the one that he just presented. He stated that, once the plat for the development was recently recorded, a related QCD by Northern that was being held in escrow under the Exchange Agreement was also recorded in the public record. He reported that there is a deadline in this QCD which also must be extended for the reasons previously explained, so a Corrective QCD will need to be recorded in order to memorialize the requested deadline extension.

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

A **motion** was made by Mr. Salee, seconded by Mr. Cohn and unanimously passed approving the Corrective Quit Claim Deed.

Mr. Boykin asked about the status of the opening of the new Country Club. Mr. Cohn, speaking in his capacity as a Club member, explained that the opening has been deferred, due to equipment supply issues.

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

**i) Consider Ingress/Egress Easement**

Ms. Leser stated that this item is for consideration of acceptance of an Ingress/Egress Easement associated with the Palm Beach Park of Commerce Plat 25 property and Venture Way. She explained that the property owner of the parcel located at the west end of Venture Way is granting Northern an Ingress and Egress Easement over a private driveway to allow for a turnaround prior to entry into the private development. She reported that the sketch and description for the referenced easement was reviewed by Keshavarz & Associates, Inc., and its approval letter is included in the Board materials. Ms. Leser stated that there are no fiscal impacts related to the acceptance of the Ingress and Egress Easement, and Staff recommends approval.

Mr. Edwards added that this Easement will be held in escrow until Plat 25 is recorded. At that time, the blanks will be filled in and the Easement will be recorded before the property is sold to a third party.

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

A **motion** was made by Mr. Salee, seconded by Mr. Cohn and unanimously passed approving acceptance of the Ingress and Egress Easement.

**ii) Consider Assignment, Release and Assumption Agreement**

Mr. Beatty stated that this item is also related to Plat 25 and essentially transfers those responsibilities specified in the Agreement to a new owner, which is a subsidiary of the current Landowner. He explained that the Agreement outlines the responsibilities of the new owner related to the Plan of Improvements.

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

A **motion** was made by Mr. Salee, seconded by Mr. Cohn and unanimously passed approving the Assignment, Release and Assumption Agreement.

**d) UNIT OF DEVELOPMENT NO. 18 – IBIS GOLF & COUNTRY CLUB  
Consider Award of Contract to Solitude Lake Management, LLC**

Ms. Leser stated that this item is to consider the Award of Contract to Solitude Lake Management and issuance of Purchase Order No. 22-682 for the significant lakes' alum treatment project. She explained that in accordance with the Amended and Restated Maintenance Agreement between Northern and the City of West Palm Beach, plus associated Sediment Inactivation Study, the design of an alum application project for the 11 significant lakes which exceeded the specified phosphorus flux rate, as determined by the Study completed by LimnoTech in 2020, has been prepared. She further explained that the design established the alum dosing rates, the application and the procedure for the application over a period of three fiscal years.

Ms. Leser reported that the project was advertised for public bid on July 3 and July 10, 2022. One bid from Solitude Lake Management was received and opened publicly on August 3, 2022. She stated that the bid in the amount of \$746,745.76 was verified as being correct, and based on a review of the bid package and LimnoTech's review and recommendation letter, Staff recommends that Solitude Lake Management, LLC. be awarded the contract for this project. She noted that, as outlined in the Amended and Restated Maintenance Agreement, 85% of the total cost of \$746,745.76 will be reimbursed by the City of West Palm Beach, leaving approximately \$112,011.86 for Northern to fund over the course of the three-year project.

Mr. Boykin asked if the amount lines up with what has been recently budgeted, and Ms. Roundtree advised that the amount actually came in lower than the budgeted amount of \$300,000 each year, noting that Staff had budgeted \$900,000 and the bid came in at \$746,000.

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

A **motion** was made by Mr. Salee, seconded by Mr. Cohn and unanimously passed approving the Award of Contract for the Significant Lakes Alum Treatment Project and Purchase Order No. 22-862 to Solitude Lake Management, LLC.

**e) UNIT OF DEVELOPMENT NO. 31 – BALLENISLES COUNTRY CLUB  
Discuss Landowner Request**

Mr. Beatty stated that Jason Bloom of the BallenIsles Community Association (BICA) was in attendance to speak to the Board regarding a request for some additional funding with respect to the Guardhouse project.

Mr. Bloom addressed the Board by thanking them for the opportunity to speak with them and also thanking Staff for their ongoing commitment to improve the quality of life for its residents. He explained that his purpose today is to talk about the PGA Gatehouse project, noting that two years ago, Northern and BICA entered into the Sale and Purchase Agreement. He stated that the project was finally wrapped up recently and the residents are very happy with the Gatehouse. Mr. Bloom stated that after managing the project and dealing with inflationary pressures over the past two years, they ended up going over the agreed Sale and Purchase Agreement amount by \$49,952. BICA is asking that the Board consider an addendum to the Agreement funding the cost of the additional expense. He explained that the overage is related to material costs, some additional civil engineering fees and a few other items related to post-pandemic construction.

Mr. Boykin asked Mr. Beatty for a quick summary of the process, and he advised that Northern entered into an Agreement for BICA to conduct all of the design, permitting and construction activities. He noted that Northern has amended the Agreement a couple of times to increase funding as things changed through the process of design and construction. Mr. Beatty also asked Mr. Bloom about a Seacoast Utilities issue, and Mr. Bloom advised that Seacoast imposed additional requirements during the inspection period regarding root barrier and landscaping, the day before they were due to receive the CO and reopen. Mr.

Beatty noted that he can sympathize with BICA's position as Seacoast did the same thing to Northern prior to the PGA South Pump Station reopening.

Mr. Boykin asked about the maintenance of the Guardhouse. Mr. Beatty advised that Northern will own it and BICA will maintain it through a High-Level Maintenance Agreement.

Mr. Beatty stated that if the Board feels that these costs are warranted and should be included in Northern's purchase price of the Guardhouse, then Staff would prepare another Amendment to that Agreement for Board consideration next month.

It was the consensus of the Board to authorize Staff to proceed with an additional Amendment to the Sale and Purchase Agreement for Board consideration next month.

**f) UNIT OF DEVELOPMENT NO. 49 – NORTHERN PALM BEACH COUNTY BUSINESS PARK  
Consider Acceptance of Special Warranty Deed**

Mr. Beatty explained that this item is to consider a Special Warranty Deed for a project that has been going on for about eight or nine years. He reported that the developer is finally in a position to convey a couple of lake tracts to Northern. He stated that Northern currently has a Water Management Easement over them, but it is always better to have the lake tracts in fee title, noting that it will convey a bit more area than Northern currently has within the Water Management Easements to allow for better management of the facilities.

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

A **motion** was made by Mr. Salee, seconded by Mr. Cohn and unanimously passed approving the acceptance of the Special Warranty Deed.

**g) UNIT OF DEVELOPMENT NO. 53 – ARDEN  
Status Report**

Mr. Beatty began by showing the Board the unit map and site plan. He then stated that this report was similar to that of Unit 2C in that there are no photos, since no significant changes have taken place with

regard to construction activities. He reported that there may be a request from Lennar for consideration of additional funding due to higher construction costs, based on the construction contract awarded at last month's Board Meeting. He further reported that the project will be short by around \$5 million with respect to work required by the Plan of Improvements. Mr. Beatty stated that Lennar has been meeting with Staff with regard to the possibility of issuing another bond, advising that such an item may be ready for Board consideration in the next couple of months.

Ms. Baker asked if Staff knew what percentage of the total that the \$5 million is, and KER advised that Northern currently has approximately \$44 million in debt issued on the project, so an additional \$5 million would work out to approximately an additional \$50 per year for townhomes and \$100 per year for single-family homes. She noted that the assessments are currently \$1,200 and \$1,500 respectively for the debt service alone.

Mr. Edwards stated that Lennar has been asked to make a presentation to the Board to address concerns about possible slowdowns, mortgage rates, etc., prior to a potential fourth bond issue.

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

#### **h) GENERAL**

##### **i) Consider Resolution Approving & Adopting the 2022/2023 Annual Budget and Assessment Roll (2022-05)**

Based on the Public Hearing that took place immediately prior to this meeting, Ms. Roundtree explained that Mr. Edwards has prepared a Resolution for the Board's consideration that approves the 2022/2023 Budget, 2022/2023 Assessment Roll and the levy of the assessments, plus authorizes the certification and submittal of the Assessment Roll to the Tax Collector. She stated that the Truth in Millage (TRIM) notices were mailed out sometime around August 19, 2022, and only a few tax calls have been received.

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

A **motion** was made by Mr. Salee, seconded by Mr. Cohn and unanimously passed approving Resolution No. 2022-05, as presented.

**ii) Consider Approval of Grant Agreements (2)**

Ms. Roundtree explained that, as she mentioned at last month's meeting, Northern has two grants for the Florida Department of Environmental Protection (DEP) Florida Recreation Development Assistance Program (FRDAP) program, one in Unit 9B for Abacoa fence work and one in Unit 43 for the Mirasol boardwalk. She further explained that the grant in Abacoa is a \$50,000 project which will be reimbursed 100% and the Mirasol project is an approximately \$400,000 project to be split 50/50 between Northern and DEP.

Mr. Boykin asked if composite decking will be used, as was done in Botanica. Mr. Beatty advised that the decision has not yet been made, but he believes composite will most likely be used.

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

A **motion** was made by Mr. Salee, seconded by Mr. Cohn and unanimously passed approving the Grant Agreements with the Florida Department of Environmental Protection for the Florida Recreation Development Assistance Program.

**iii) Conversion of Septic Sewer Systems to Sewer Line Systems Update**

Mr. Beatty stated that, at the last Board Meeting, the Board requested that he follow up with Horseshoe Acres and Hidden Key, the two neighborhoods that had not had an opportunity to respond to the potential funding opportunities for the conversion of their septic tank systems to public sewer systems.

He reported that he did follow up with Horseshoe Acres and he subsequently received an email indicating that they had more pressing items to address at this time, even though potential funding opportunities may be available to them.

Mr. Beatty also reported that he was able to obtain an email list for about 65 of the 73 single-family home residents of Hidden Key. He put together an email similar to the one that he sent to the other two communities, sent it to the group and requested responses. He stated that he received 26 responses, 24 not in favor of this project and two in favor.

Mr. Boykin asked how many responses would be needed to pursue the project. Mr. Edwards advised that, under the terms of Northern's enabling legislation, a majority of the landowners would be required in order to form a new Unit for this process or a 4/5 vote of the Board. He further advised that although a majority of the voters is not necessarily required, Northern typically prefers the approval of more than 50% of landowners before moving forward.

Mr. Beatty stated that he also received a couple of phone calls from Hidden Key homeowners and noted that their primary concern was not the cost, but rather the disruption to the neighborhood that a project of this magnitude would cause. However, they also did not wish to pay sewer charges to Seacoast Utilities and they did not wish to pay maintenance for individual pump stations which would be required under this project.

Ms. Baker thanked Mr. Beatty.

Mr. Boykin called for any additional Board comments to which there was no response.

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

## **7) MISCELLANEOUS REPORTS**

### **a) ENGINEER**

Ms. Leser had nothing to report.

### **b) ATTORNEY**

Mr. Edwards stated that he had two items to report to the Board. He explained that the first item is with regard to the Partial Stipulated Final Judgment which he circulated to the Board on Friday, noting that



it settles an eminent domain action that FDOT brought against Northern as part of its action against Old Palm Community Development District. He further explained that it pertains to a project that FDOT is doing along I-95, and they named Northern as a party due to Northern's Drainage Easement underneath I-95. Mr. Edwards reported that, after much discussion, FDOT has agreed to get a permit from Northern in lieu of obtaining Northern's easement for the work in order to avoid litigation, and they also have agreed to reimburse Northern for the fees incurred prior to coming to this Agreement.

Mr. Edwards noted that this Final Judgment also solves the issue regarding litigation that has been filed twice by FDOT with regard to the basin divide Easement that Northern owns for property owned by Nova University. He explained that after some extensive illumination by Ms. Leser, FDOT will be applying for and will be issued a Northern permit, addressing both the Old Palm area and the basin divide upon the filing of the Final Judgment. It is recommended that the Board approve and authorize Counsel to sign the Stipulation.

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

A **motion** was made by Mr. Salee, seconded by Mr. Cohn and unanimously passed authorizing Counsel to sign the Stipulation.

Mr. Edwards also reported that Northern was served a Complaint last week in the lawsuit by Mr. and Mrs. Greenberg involving their Unit 2C slip and fall claim. He stated that it has been sent to Northern's liability carrier. He further stated that Northern has agreed to have Lyman Reynolds, who is currently handling another Northern slip and fall claim, provide representation in this matter as well.

**c) EXECUTIVE DIRECTOR**

Mr. Beatty stated that the Public and Community Relations Report is included in the Board materials for review and briefly reviewed recent employee training. He also thanked Ms. Baker for bringing the alternative funding opportunities to Staff's attention, noting that the information has been passed along to

Northern's grant writers. He further explained that, although the septic to sewer conversion may not be viable, Staff is pursuing other items such as grants for generators or pumps that may be approved in the future.

**8) RECEIVE AND FILE**

The following items were presented to be received and filed:

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

copies of which are contained in Northern's records.

**9) COMMENTS FROM THE BOARD**

Ms. Baker thanked Ms. Roundtree for her recent article and also thanked her for the budget.

**10) ADJOURN**

A **motion** was made by Mr. Salee, seconded by Mr. Cohn and unanimously passed to adjourn the meeting.

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

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President

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Assistant Secretary



Northern Palm Beach County Improvement District  
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## EXECUTIVE SUMMARY

**TO:** Matthew J. Boykin  
L. Marc Cohn  
Gregory Block  
Adrian M. Salee  
Ellen T. Baker

**DATE:** September 28, 2022

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

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

**RE:** Unit Nos. 1, 2, 2A, 3, 3A, 4, 5, 7, 9, 9A, 11, 12, 14, 15, 16, 19, 21, 24, 32A, 43 & 49  
Consider Change Order No. 1 to The Grassroots Corporation  
Annual Landscape Maintenance Contract No. 3

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### **Background**

On May 25, 2022, Northern awarded a multi-unit contract to The Grassroots Corporation for the maintenance of landscaping within certain District rights-of-way. The attached Change Order No. 1 is an increase in contract cost of \$9,000.00 for Contract No. 3. The change order represents the correction of a transcription error included on the submitted summary sheet for Unit 1. The submitted summary sheet identified a total of \$1,040.00 for the Unit 1 Gramercy Park: EPB-10 Canal Section III location, rather than \$10,040.00 as identified by the contractor. It is clear from comparison of the maintenance area size and requirements for this location with the others along the EPB-10 Canal that the intent was to bid \$10,040.00.

### **Fiscal Impact**

Funding is available from Unit 1, Gramercy Park, budget reserves.

### **Recommendation**

Northern Staff and the District Engineer recommend approval of Change Order No. 1 for an increase in contract costs of \$9,000.00 to The Grassroots Corporation.

# CHANGE ORDER

No. 1

PROJECT: Unit Nos. 1, 2, 2A, 3, 3A, 4, 5, 7, 9, 9A, 11, 12, 14, 15,  
16, 19, 21, 24, 32A, 43 & 49

DATE: 9/28/2022

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

CONTRACT FOR: Annual Landscape Maintenance Contract No. 3

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

**Description:** A \$9,000 increase in price for FYE 9/30/2023 to correct a clerical error in the price included for Unit 1, Epb-10 Canal Right of Way Section III. The amount listed for this line item was erroneously listed as \$1,040.00 in the summary used for calculating the grand total of the bid, but the correct amount as detailed on page 9 of 262 in the contract bid was \$10,040. The \$9,000 increase corrects the error.

Contractor: Grassroots Corporation  
6072 Eagle Nest Drive  
Jupiter, FL 33458

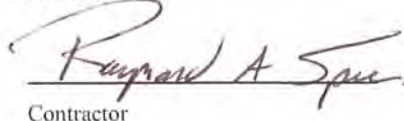
**Purpose:** See description above

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ 248,570.00	Original Contract Time 365 days days or date
Previous Change Order No. _____ to No. _____ \$ _____	Net change from previous Change Order 0 days
Contract Price prior to this Change Order \$ 248,570.00	Contract Time prior to this Change Order 365 days days or date
Net Increase of this Change Order \$ 9,000.00	Net Increase (decrease) of this Change Order 0 days
Contract Price with all approved Change Orders \$ 257,570.00	Contract Time with all approved Change Orders 365 days

APPROVED:

NPBCID  
Matthew J. Boykin  
President, Board of Supervisors

APPROVED:



Contractor



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

## EXECUTIVE SUMMARY

**TO:** Matthew J. Boykin  
L. Marc Cohn  
Gregory Block  
Adrian M. Salee  
Ellen T. Baker

**DATE:** September 28, 2022

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

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

**RE:** Unit of Development No. 2C - Alton  
Consider Change Order No. 5 to J.W. Cheatham, LLC  
Artistry-Parcel G Phase III Improvement Project

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### **Background**

On November 29, 2021, Northern issued a contract to J.W. Cheatham, LLC to construct the Alton Parcel G, Phase III Improvement Project. Change Order No. 5 includes Private Improvements that have now been completed and an increase in contract time of 60 days. The Private Improvements consist of the installation of first lift asphalt wedges at the manholes and right-of-way stabilization on private roadways. Material delays resulted in delaying completion of water service connections and subsequent submittal of as-builts to Seacoast Utility Authority. The additional 60 days is expected to allow completion of the review of the as-builts by Seacoast and required utility testing prior to turnover.

### **Fiscal Impact**

Private funds are available to fund the additional Private Improvements associated with Change Order No. 5.

### **Recommendation**

Northern Staff and the District Engineer recommend approval of Change Order No. 5 to J.W. Cheatham, LLC for private improvements associated with the Parcel G, Phase III contract in the amount of \$27,750.00 and an increase in contract time of 60 days.



Celebrating  
**35**  
years

**CAULFIELD & WHEELER, INC.**  
Consulting Engineers • Surveyors & Mappers

Engineering EB0003591  
Surveying LB0003591  
Landscape Architecture LC0000318

September 15<sup>th</sup>, 2022

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

**Re: Unit 2C - Alton Parcel G, Phase III Improvements Project**  
**NPBCID Job No. PRJ-628**  
**J.W. Cheatham, LLC. – Change Order #5**

To whom it may concern:

We have reviewed the attached Change Order No. 5, for the Alton Parcel G, Phase III Improvements Project and approve the change order as submitted. The purpose of this change order is to add payment for temporary sodding needed for right-of-way stabilization as well as asphalt wedges at manhole rims and valves, and to add contract time due to material delays and associated utility testing delays. Please don't hesitate to contact me if you have any questions or require any additional information. Thank you.

Sincerely,

A handwritten signature in blue ink, appearing to read 'R. Hayes Templeton', is written over a horizontal line. The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

R. Hayes Templeton, P.E.  
Caulfield & Wheeler, Inc.

CC: Tim Helms

## CHANGE ORDER

No. 5

PROJECT: Unit 2-C Alton Parcel G Phase 3 (PRJ-628)

DATE: 09/15/2022

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

PROJECT ENGINEER: Caulfield & Wheeler, Inc.

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

**Description:** Adjust contract payment for sod and asphalt wedges, and adjust time due to utility testing delays.

Contractor: JW Cheatham , Inc.

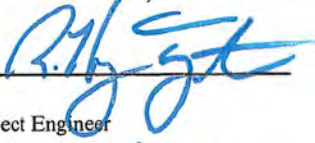
**Purpose:** Adjust contract payment for sod and asphalt wedges, and adjust time due to utility testing delays.

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ <u>2,865,622.20</u>	Original Contract Time Substantial Completion: 210 Days (June 27, 2022) Final Completion: 240 Days (July 27, 2022)
Previous Change Order No. <u>0</u> to No. <u>4</u> \$ <u>(665,068.55)</u>	Net change from previous Change Order <u>90 Days</u>
Contract Price prior to this Change Order \$ <u>2,200,553.65</u>	Contract Time prior to this Change Order Substantial Completion: 300 Days (Sept. 25, 2022) Final Completion: 330 Days (Oct. 25, 2022)
Net Increase of this Change Order \$ <u>27,750.00</u>	Net Increase (decrease) of this Change Order <u>60 Days</u>
Contract Price with all approved Change Orders \$ <u>2,228,303.65</u>	Contract Time with all approved Change Orders Substantial Completion: 360 Days (Nov. 24, 2022) Final Completion: 390 Days (Dec. 24, 2022)

RECOMMENDED:  
Caulfield & Wheeler, Inc.

APPROVED:  
N.P.B.C.I.D.

ACCEPTED:  
JW Cheatham , Inc.

By:   
Project Engineer  
Date: 9/15/2022

By: \_\_\_\_\_  
Owner  
Date: \_\_\_\_\_

By:   
Contractor  
Date: 9/19/22





**Road Building &  
Earthmoving Contractors**

September 14, 2022

Caulfield & Wheeler, Inc.  
7900 Glades Road, suite 100  
Boca Raton, FL 33434

Attn: Mr. Hayes Templeton, PE

Re: **Unit 2C – Alton Neighborhood 5, Parcel G, Phase III Improvement Project PRJ 628**

Dear Mr. Templeton:

I submit the following change order request for additional work and additional contract time due to delays in testing water and sewer utilities.

We had material delays with delivery of brass curve stops and corporations which delayed asbuilt submittal. The material did not arrive until June. The utility asbuilts have since been submitted, but are still under review by Seacoast Utility Authority. We are unable to proceed with utility testing until acceptance of the water and sewer asbuilts.

Temporary Bahia Sod for ROW Stabilization	50000 SF	@	\$0.40 /SF	\$20,000.00
Asphalt Wedges at Manholes & Valves	31 EA	@	\$250.00 /EA	<u>\$7,750.00</u>
<b>GRAND TOTAL:</b>				<b>\$27,750.00</b>

ADDITIONAL CONTRACT DAYS: 60 Days

Trusting you are in agreement with the above. Please call should you have any questions.

Sincerely,  
J.W. Cheatham, LLC  
*Eddie Giles*  
Eddie Giles  
Project Manager





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

## EXECUTIVE SUMMARY

**TO:** Matthew J. Boykin  
L. Marc Cohn  
Gregory Block  
Adrian M. Salee  
Ellen T. Baker

**DATE:** September 28, 2022

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

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

**RE:** Unit of Development No 18- Ibis Golf & Country Club  
Consider Purchase Order to LimnoTech  
Oversight Services for the Significant Lakes Alum Treatment  
Project Application No. 1  
Purchase Order No. 22-968

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### **Background**

LimnoTech has submitted a proposal to provide Oversight and Resident Project Representative (RPR) Services for the Significant Lakes Alum Treatment Project Application No. 1 awarded to Solitude Lake Management, LLC. Attached is their proposal to provide these services for a total of \$11,770.00. The project includes three applications of Aluminum Sulfate in the 11 specified lakes within the Ibis Water Management System over a period of three Fiscal Years (October 1-September 30). A separate proposal from LimnoTech will be provided for each Project Application to provide these services.

### **Fiscal Impact**

As outlined in the Amended and Restated Maintenance Agreement, 85% of the total cost of \$11,770.00 or (\$10,004.50) will be reimbursed by the City of West Palm Beach, leaving approximately \$1,765.50 for Northern to fund over the course of the project. Funding for this expenditure is available within the Northern Fiscal Year 2022/2023 budget.

### **Recommendation**

Northern Staff and the District Engineer recommend approval of Purchase Order No. 22-968 for Oversight Services - Application No. 1 in the amount of \$11,770.00 to LimnoTech.



# Ibis Lakes

## Alum Treatment Oversight Proposal

**Prepared for:**  
**Northern Palm Beach County**  
**Improvement District**

**September 14, 2022**

**Prepared by:**  
**LimnoTech**

## INTRODUCTION

Under contract to and in cooperation with the Northern Palm Beach County Improvement District (“District”), LimnoTech supported the development of project specifications for PRJ-621-Unit 18 Ibis - Significant Lakes Alum Treatment Project (“the Project”). The objective of the Project is to sequester phosphorus in the sediments of the “Significant Lakes” in the Ibis Lakes community. These lakes are shown in Figure 1. Application of aluminum sulfate will bind phosphorus in the water column and sediments of the lakes, reducing the transport of phosphorus downstream. The Project was let for bid on July 5<sup>th</sup>, 2022 and Solitude Lake Management was selected as the contractor for the work (Contractor). This is a proposal for LimnoTech to serve as Engineer for project oversight and provide a Resident Project Representative (RPR) to facilitate oversight. LimnoTech proposes to subcontract Drummond Carpenter, PLLC to fulfil the RPR services. This proposal is limited to providing these services for the initial alum treatment in 2022.



Figure 1. Ibis Lakes – Significant Lake Locations

## SCOPE OF WORK

The scope of work described in this proposal includes the following tasks:

- Task 1. Engineer Services
- Task 2. Resident Project Representative Services

Activities that will be completed under each task are described below.

### Task 1. Services as Project Engineer

Hans Holmberg of LimnoTech will serve as Engineer for the Project. The role and activities of the Engineer are described in the project specifications. These include, in brief:

- Serve as NPBCID's liaison with Contractor.
- Coordinate Resident Project Representative (RPR) services.
- Review Contractor's Construction Schedule, Material Certifications, Maintenance of Traffic Plan, Spill Prevention Plan, Aluminum Sulfate Lot Test Results, Contractor Daily Log, and Final Project Log.
- Schedule, prepare for, and virtually attend pre-construction meeting.
- Participate in progress meetings with Contractor, as needed.
- Review weather conditions and communicate with Contractor to prohibit alum application under unfavorable wind or rain conditions, or low temperatures in the lake or during visible algal blooms.
- Review Contractor jar test results and coordinate with Contractor on decisions to proceed or modify alum treatment.
- Make decisions on resuming alum application if pH falls below 6.5 or above 9.0 S.U.
- Facilitate decisions on excess volume of alum.
- Report progress to NPBCID.
- Investigate Contractor claims for an adjustment in Contract Time or Contract Price.
- Review Contractor's requests for payment.

### Deliverables

- Pre-construction meeting notes
- Documentation of Engineer's recommendation for Contractor claims.
- Weekly Project Status Reports
- Recommendations for Contractor payment.
- Final Project close-out recommendation.



## Task 2. Services as Resident Project Representative

LimnoTech, as Engineer, will subcontract Drummond & Carpenter to provide Resident Project Representative (RPR) services. Drummond & Carpenter's proposal to provide RPR services is included as an attachment. The RPR will be on-site for the alum application for an approximate total of six (6) half-days. The RPR services are described in the project specifications, Section 00840, and generally include:

- Review Contractor's Construction Schedule, Material Certifications, Maintenance of Traffic Plan, Spill Prevention Plan, Aluminum Sulfate Lot Test Results, Contractor Daily Log, and Final Project Log.
- Attend pre-construction meeting.
- Review progress schedule and status and consult with Engineer.
- Attend meetings with Contractor, serve as Engineer's liaison with Contractor.
- Conduct on-site observations of Contractor work. Report observations of unsatisfactory work to Engineer and Contractor.
- Photo documentation of project activities and unsatisfactory work.
- Maintain job site files and records.
- Report accidents witnessed by RPR or made known to RPR immediately to Engineer and NPBCID.
- Submit list of items requiring completion or correction to Engineer and verify completion or correction following Contractor addressing items.

### Deliverables

- Status emails to Engineer following on-site visits.
- Documentation of observed Contractor deviations from project specifications or Contractor plans approved by Engineer.

### Schedule

Completion of work will depend on Contractor's schedule. As Engineer, LimnoTech will coordinate with the Contractor so that review of items requiring short turn-around will be planned and reviews and decisions can be made within 1-hour or as soon as reasonably possible. Review of Contractor payment requests will be made within 48-hours.

### Budget

The total cost to complete the above tasks is estimated to be \$11,770, which includes anticipated labor and travel costs. The cost estimate assumes that the RPR will be on-site for six (6) half-days. A summary of the costs by task is provided in Table 1, including a line-item cost for additional days for Task 2 RPR services. We propose to bill on a time & material basis, not-to-exceed.

**Table 1. Project Costs**

<b>Task</b>	<b>Task Description</b>	<b>Labor Fees</b>	<b>Reimbursable Expenses</b>	<b>Task Totals</b>
1	Services as Project Engineer	\$3,360	\$0	\$3,360
2	Services as Resident Project Representative	\$7,310	\$700	\$8,010
	Subcontractor markup (5%)			\$400
<b>Total</b>		<b>\$10,670</b>	<b>\$700</b>	<b>\$11,770</b>
<b>Cost for each additional half-day for RPR services beyond 6 days</b>				<b>\$900</b>

**ATTACHMENT – DRUMMOND & CARPENTER PROPOSAL FOR RESIDENT PROJECT  
REPRESENTATIVE SERVICES**

**Drummond Carpenter, PLLC**  
An Orange County Service Disable Veteran Enterprise  
Orlando, Florida  
Tel 407.575.8038



13 September 2022

Hans Holmberg, P.E.  
Vice President  
LimnoTech

via email: [hholmberg@limno.com](mailto:hholmberg@limno.com)

**Subject: Support for Unit 18 Ibis - Significant Lakes Alum Treatment Project (Project No. 621)**

Dear Mr. Holmberg:

Drummond Carpenter, PLLC (Drummond Carpenter) is pleased to present this proposal to provide professional services to LimnoTech regarding the above referenced project.

#### BACKGROUND

We understand that the Ibis Lakes Alum Treatment Project involves the strategic application of aluminum sulfate (alum) for sediment inactivation in 11 significant lakes within the Ibis Golf and Country Club Water Management System in the Northern Palm Beach County Improvement District (NPBCID). Applications will be conducted by Solitude Lake Management, hereby referred to as the 'Contractor'. Drummond Carpenter staff are local to the project area and have facilitated multiple in-lake alum projects in Florida, including the Lake Anderson Alum Treatment Assessment for Orange County that was completed in June 2022.

LimnoTech has requested assistance with Resident Project Representative (RPR) services, including the following tasks:

- Review Contractor's Construction Schedule, Material Certifications, Maintenance of Traffic Plan, Spill Prevention Plan, Aluminum Sulfate Lot Test Results, Contractor Daily Log, and Final Project Log
- Attend pre-construction meeting
- Review progress schedule and status and consult with LimnoTech
- Conduct on-site observations of Contractor work and report observations of unsatisfactory work to LimnoTech
- Photo documentation of project activities and unsatisfactory work
- Maintain job site files and records
- Report accidents witnessed by RPR or made known to RPR immediately to LimnoTech and NPBCID
- Submit list of items requiring completion or correction to LimnoTech and verify completion or correction following Contractor addressing items

Information proposed to be documented during the application events may include the following:

- Hours of alum application
  - Quantity of alum applied
  - Approximate acreage and volume treated
  - Approximate location (on map) of area treated
  - Summary of truck deliveries
-



- Explanation of any downtime
- pH monitoring records
- GPS Coordinates and corresponding application rates and amounts of aluminum sulfate applied to each lake following the application

The proposal herein provides Drummond Carpenter's scope of work, budget, and schedule to complete the above referenced activities.

## SCOPE OF WORK

**Task 1: Project Preparation and Coordination** - Drummond Carpenter will attend one (1) pre-construction meeting. At this meeting, the Drummond Carpenter team will discuss the proposed observation tasks and preparations for alum application efforts. Effort will also include project coordination activities such as field preparation, review of relevant documentation, and client communications. Drummond Carpenter will prepare a Job Hazard Analysis (JHA) for use by their staff.

Task Deliverable – Job Hazard Analysis (JHA) covering Drummond Carpenter staff safety.

**Task 2: Alum Application Observations** – Drummond Carpenter will conduct on-site observations for alum applications within the 11 specified lakes, for an approximate total of six (6) half-days. Effort will include observation of the Contractor's activities, progress, and adherence to the contract documents, as well as observing compliance with LimnoTech's environmental, health, and safety precautions by the Contractor. Following each application day, Drummond Carpenter will provide LimnoTech with an email summary documenting the application activities and contract compliance. Drummond Carpenter will also provide documentation of observed Contractor deviations from project specifications or plans, as applicable.

Task Deliverable – Daily project status emails and documentation of observed Contractor deviations from project specifications.

## ADDITIONAL ASSUMPTIONS

The following additional assumptions are included in this scope of work:

1. Drummond Carpenter will attend one (1) pre-construction meeting that will be conducted in person at the NPBCID office.
2. Drummond Carpenter will work under the direction of LimnoTech. Tasks will be observational in nature and Drummond Carpenter will not direct Contractor performance.
3. LimnoTech will provide any relevant health and safety and contract information.
4. LimnoTech will provide any relevant templates for field documentation.
5. Drummond Carpenter will be provided full, unencumbered access to the Ibis Lakes Golf and Country Club's property for purposes of performing this scope of services.
6. Application events requiring on-site observation are assumed to require six (6) half-days of staff time, including approximately 1.5 hours of driving time per day. Delays or contractor complications that extend the needed observation will incur additional costs of approximately \$900 per additional half-day.
7. All deliverables will be in electronic versions. Electronic files including PDFs, Excel files, and GIS data will be included in applicable project deliverables.
8. Drummond Carpenter does not have authority to modify Contractor's performance of tasks. If deviations are observed these will be promptly reported to LimnoTech and NPBCID.

## BUDGET ESTIMATE

Drummond Carpenter proposes to provide the services described herein for **\$8,010.00** on a time and materials basis, for six (6) half-days of on-site alum application observation. Any additional days required on site beyond six (6) half-days will incur additional costs of approximately **\$900 per half-day**, including labor and other direct costs. The time and materials tasks are based on our estimated budget for performing these services (Appendix A), which includes the labor and other direct costs necessary to complete the scope of work.

## SCHEDULE

Drummond Carpenter can begin work immediately upon receipt of a notice to proceed (NTP).

## CLOSURE

Drummond Carpenter appreciates the opportunity to work with LimnoTech on this project.



---

Katie Bowes, PWS  
Senior Staff Environmental Scientist



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Lee Mullon, PE, CFM, D.WRE, PMP  
Principal

# **APPENDIX A: CONSULTANT FEE SCHEDULE**

**APPENDIX A  
CONSULTANT FEE**



***Ibis Lakes***

Task	Scope Description	Principal		Senior Engineer / Scientist		Project Engineer / Scientist		Engineer / Scientist		Designer		Basic Activity Amount	Labor-hours by Activity	Average Hourly Rate
		Rate = \$200.00		Rate = \$185.00		Rate = \$175.00		Rate = \$130.00		Rate = \$110.00				
		Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost			
<b>1</b>	<b>Project Preparation and Coordination</b>													
1.1	Meeting Attendance	0	\$0.00	0	\$0.00	0	\$0.00	6	\$780.00	0	\$0.00	\$780.00	6	\$130.00
1.3	Project Coordination	2.75	\$550.00	0	\$0.00	0	\$0.00	8	\$1,040.00	0	\$0.00	\$1,590.00	10.75	\$147.91
<b>TASK SUBTOTAL</b>		<b>2.75</b>	<b>\$550.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>14</b>	<b>\$1,820.00</b>	<b>0</b>	<b>\$0.00</b>	<b>\$2,370.00</b>	<b>16.75</b>	<b>\$141.49</b>
<b>2</b>	<b>Alum Application Oversight</b>													
2.2	Application Event Observations (In Field)	0	\$0.00	0	\$0.00	0	\$0.00	34	\$4,420.00	0	\$0.00	\$4,420.00	34	\$130.00
2.3	Application Event Reporting	0	\$0.00	0	\$0.00	0	\$0.00	4	\$520.00	0	\$0.00	\$520.00	4	\$130.00
<b>TASK SUBTOTAL</b>		<b>0</b>	<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>38</b>	<b>\$4,940.00</b>	<b>0</b>	<b>\$0.00</b>	<b>\$4,940.00</b>	<b>38</b>	<b>\$130.00</b>
<b>LABOR TOTALS</b>		<b>2.75</b>	<b>\$550.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>52</b>	<b>\$6,760.00</b>	<b>0</b>	<b>\$0.00</b>	<b>\$7,310.00</b>	<b>54.75</b>	<b>\$ 133.52</b>
<b>Percent Breakdown</b>		<b>5%</b>	<b>8%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>95%</b>	<b>92%</b>	<b>0%</b>	<b>0%</b>	<b>100%</b>	<b>100%</b>	

SUBCONSULTANTS				
	Name	M/WBE & SDV Status	Amount	Percentage
1)	N/A	N/A		
<b>Proposed Total Subconsultant Fee</b>			<b>=</b>	<b>\$0.00</b>

TOTAL FEE		
(1) Labor Cost (from above)	=	\$7,310.00
(2) Expenses	+	\$700.00
(3) Subtotal (Consultant's Fees) [(1)+(2)]	=	\$8,010.00
(4) Subconsultant's Fees (from left)	=	\$0.00
<b>Proposed Total Time and Materials Fee [3]</b>	<b>=</b>	<b>\$8,010.00</b>

**REIMBURSEABLE EXPENSES**

Drummond Carpenter, PLLC

<b>Photocopies</b>	<b>Units</b>	<b>Rate per Unit</b>	<b>Quantity</b>	<b>Total</b>		
B/W Copies - 8.5" x 11"	copy	\$0.05				
B/W Copies - 11" x 17"	copy	\$0.10				
Color Copies - 8.5" x 11"	copy	\$1.00				
Color Copies - 11" x 17"	copy	\$2.00				
<b>Scans</b>	<b>Units</b>	<b>Rate per Unit</b>	<b>Quantity</b>	<b>Total</b>		
Large Format - 24"x36"	sheet	\$30.00				
Large Format - 36" x 48"	sheet	\$60.00				
<b>Full Size Plots</b>	<b>Units</b>	<b>Rate per Unit</b>	<b>Quantity</b>	<b>Total</b>		
Color Plots (up to 48" x 48")	sq.ft	\$6.00				
B/W Plots (up to 48" x 48")	sq. ft	\$0.75				
Gator Board (up to 48" x 48")	sq. ft	\$12.00				
<b>Miscellaneous Reproduction</b>	<b>Units</b>	<b>Rate per Unit</b>	<b>Quantity</b>	<b>Total</b>		
Flash Drive/ USB Drive	each	\$20.00				
Cloud Storage of Project Data	month	\$50.00				
Report Binders up to 1.5"	each	\$20.00				
Report Binders 2" - 3"	each	\$25.00				
Report Binders 3"-4"	each	\$30.00				
<b>Courier and Delivery</b>	<b>Units</b>	<b>Rate per Unit</b>	<b>Quantity</b>	<b>Total</b>		
Delivery within Orange County	delivery	\$25.00				
Delivery outside of Orange County	delivery	\$50.00				
<b>Field Expenses (Rates Based on Usage Time)</b>	<b>Daily</b>	<b>Weekly</b>	<b>4 Weeks</b>	<b>Quantity</b>	<b>Unit</b>	<b>Total</b>
Water Level Meter	\$37.00	\$65.00	\$182.00			
Continuous Water Level Logger (In-Situ Troll 700)	\$120.00	\$290.00	\$783.00			
Multiparameter Water Quality Meter with Flow Cell	\$209.00	\$576.00	\$1,323.00			
Turbidity Meter	\$37.00	\$103.00	\$290.00			
Consumable Field Sampling Supplies (gloves, tubing, etc)	\$50.00	N/A	N/A			
Stormwater Autosampler (ISCO 6712)	\$72.00	\$193.00	\$547.00			
Rain Gage (ISCO)	\$45.00	\$125.00	\$307.00			
Area Velocity Flow Module (ISCO 750)	\$45.00	\$125.00	\$307.00			
ISCO Bubbler Flow Module (730)	\$45.00	\$125.00	\$307.00			
Hydrologic Flow/ Stage Meter (ISCO 2150)	\$108.00	\$301.00	\$894.00			
GPS Unit (Trimble R1 Unit)	\$100.00	\$300.00	\$750.00			
GPS Unit (Trimble GeoExplorer 6000)	\$279.00	\$765.00	\$1,803.00			
Schonstedt Magnetic Pipe & Cable Locator	\$68.00	\$244.00	\$602.00			
Mobile Data Collector Tablet (iPad Pro)	\$50.00	\$125.00	\$250.00			
Peristaltic Pump	\$37.00	\$97.00	\$271.00			
Trash Pump, 2"	\$50.00	\$136.00	\$380.00			
Generator	\$65.00	\$174.00	\$489.00			
Battery, Marine (w/charger)	\$23.00	\$60.00	\$164.00			
Hand Auger	\$23.00	\$60.00	\$164.00			
AMS Split Core Sampler, 2" x 6" or 2" x 12"	\$44.00	\$116.00	\$326.00			
Drainage Structure Inventory Tools (manhole key, gloves, etc.)	\$10.00	\$25.00	\$60.00			
Field truck	\$100.00	N/A	N/A	7	Days	\$700.00
<b>Field Expenses (Rates Based on Usage Time)</b>	<b>Daily</b>	<b>Weekly</b>	<b>4 Weeks</b>	<b>Quantity</b>	<b>Unit</b>	<b>Total</b>
Row Boat with Trolling Motor	\$73.00	\$196.00	\$544.00			
Pontoon Boat	\$250.00	N/A	N/A			
SCUBA Diving Gear (per person)	\$100.00	N/A	N/A			
Lake Seepage Meter	N/A	N/A	\$125.00			
Passive Flux Meter (Multi-Sample, Multi-Parameter)	N/A	N/A	\$2,500.00			
Pushpoint Pore Water Sampler	\$150.00	\$450.00	\$1,350.00			
Multi-gas Monitor (O2/CO/CO2/PID)	\$105.00	\$256.00	\$872.00			
Tripod Rescue System (tripod and winch)	\$143.00	\$452.00	\$1,456.00			
Confined Space Blower	\$50.00	\$136.00	\$380.00			
Full-Body Harness	\$15.00	\$45.00	\$90.00			
Power Tool Set for Major Equipment Installation	\$75.00	\$150.00	\$250.00			
Sontek FlowTracker Handheld ADV	\$221.00	\$619.00	\$1,532.00			
Davis Vantage Pro Weather Station	\$65.00	\$174.00	\$488.00			
<b>Field Expenses (Miscellaneous)</b>	<b>Units</b>	<b>Rate per Unit</b>	<b>Quantity</b>	<b>Unit</b>	<b>Total</b>	
Field Sampling Filter (0.2/0.45 micron)	each	\$50.00				
<b>Expenses Total</b>					<b>\$700.00</b>	



**Northern Palm Beach County  
Improvement District**

Purchase Order  
No.

22-968

**Purchase Order**

Vendor :1127

**LIMNO-TECH, Inc.**

PO Box 494  
Saline, MI 48176  
Phone - / Fax -

**Billing and Shipping Address**

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

**Document Information**

Document Date 09/15/2022  
Required Date 09/25/2022  
Prepared By KATHLEEN J. MALONEY-POLLACK  
  
Workflow ID 07  
Status Board 2 Documents  
Description Unit 18-Oversight Services for the Significant Lakes Alum Treatment

Change Order 0  
Project No  
Invoice to Y  
follow

**Comments :** LimnoTech will provide a separate proposal for each project application. Per the Amended and Restated Maintenance Agreement, 85% of the total cost will be reimbursed by the City of West Palm Beach.

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	1801	53114	Unit 18-Oversight Services for the Significant Lakes Alum Treatment	11,770.00	11,770.00

**Total : \$11,770.00**

**Approval Information**

SUSAN P. SCHEFF	Board	09/19/2022 9:54 AM
CLIFFORD D. BEAT	Executive Director	09/19/2022 7:39 AM
KATHLEEN E. ROUN	Finance Director	09/16/2022 3:56 PM
LAURA L. HAM	Budget Manager	09/16/2022 9:15 AM
Kimberly A. Leser	District Engineer	09/16/2022 8:55 AM
KENNITH R. ROUN	Department Manager	09/16/2022 7:16 AM
KATHLEEN J. MALO	Requester	09/15/2022 1:54 PM

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



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

## EXECUTIVE SUMMARY

**TO:** Matthew J. Boykin  
L. Marc Cohn  
Gregory Block  
Adrian M. Salee  
Ellen T. Baker

**DATE:** September 28, 2022

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

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

**RE:** Consider Resolution Terminating Credit Card Agreement with TD Bank (2022-06)

---

### **Background**

In 2016, the Board entered into a Business Credit Card Account Agreement with TD Bank, NA to provide Staff purchasing cards used for minor District purchases. In June of this year, the Board approved the execution of a credit card application with Synovus Bank to replace the credit card program with TD Bank. Credit cards from Synovus have been set up and put into use. It is appropriate at this time to cancel the Business Credit Card Account Agreement with TD Bank. General Counsel has prepared Resolution No. 2022-06 which cancels the Business Credit Card Agreement with TD Bank and authorizes the Executive Director to execute and deliver a cancellation notice to the bank.

### **Fiscal Impact**

There are no fees for the credit card program with Synovus as there were with TD Bank, resulting in a savings of approximately \$700 annually by switching banks.

### **Recommendation**

Northern Staff recommends the Board approve Resolution No. 2022-06 and authorize the Executive Director to cancel the Business Credit Card Account Agreement with TD Bank, NA.

## RESOLUTION 2022-06

### RESOLUTION AUTHORIZING CANCELLATION OF A BUSINESS CREDIT CARD ACCOUNT AGREEMENT WITH TD BANK, N.A.; DESIGNATING AUTHORIZED REPRESENTATIVES FOR THE PROVISION OF CANCELLATION DIRECTIONS TO TD BANK, N. A. AND SETTING AN EFFECTIVE DATE

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

**WHEREAS**, in 2016, Northern Palm Beach County Improvement District (the "District") obtained a financial accommodation from TD Bank, N.A. (the "Lender") by means of credit cards issued by the Lender that have been used by designated District personnel for and in connection with the business of the District; and

**WHEREAS**, the District intends by this Resolution to cancel its Business Credit Card Account Agreement, Account No. 4246320000682996, (the "Account Agreement") with the Lender; and

**WHEREAS**, the District intends by this Resolution to designate C. Danvers Beatty, the District's Executive Director, as the District's authorized agent (the "Authorized Representative") for the purpose of cancelling the aforesaid Account Agreement.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT AS FOLLOWS:**

**Section 1.** The District does hereby direct that Business Credit Card Account Agreement, (the "Account Agreement") with TD Bank, N.A. be cancelled once all outstanding charges incurred thereon by the District have been satisfied.

**Section 2.** C. Danvers Beatty, as the Executive Director of the District, is hereby authorized to execute and deliver such cancellation notices as are necessary and appropriate for cancellation of the Account Agreement and any credit cards issued thereunder by the Lender to the District.

**Section 3.** The Lender is and shall be fully authorized to rely and act upon said Cancellation directions given to it by C. Danvers Beatty, as the District's Executive Director, in all matters relating to the Lender's cancellation of the business credit cards issued under the Account Agreement for the account for the District and their use by District.

**Section 4.** All resolutions or parts of resolutions in conflict herewith are hereby repealed.

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



**RESOLUTION NO. 2022-06 WAS PASSED AND ADOPTED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2022.**

**ATTEST:**

**NORTHERN PALM BEACH COUNTY  
IMPROVEMENT DISTRICT**

By: \_\_\_\_\_  
Assistant Secretary

By: \_\_\_\_\_  
Print: \_\_\_\_\_  
Title: \_\_\_\_\_

(District Seal)



Northern Palm Beach County Improvement District  
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## EXECUTIVE SUMMARY

**TO:** Matthew J. Boykin  
L. Marc Cohn  
Gregory Block  
Adrian M. Salee  
Ellen T. Baker

**DATE:** September 28, 2022

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

**RE:** 2022/2023 Vehicle Purchase Authorization  
Consider Ratification of Purchase Order No. 22-927 and Payment to Gilbert Ford

---

### **Background**

At the November 17, 2021 Board Meeting, Purchase Order No. 22-46 to Al Packer Ford was approved for the purchase of one new fleet vehicle. As a result of inventory shortages and availability, Al Packer Ford was unable to fill the order for the vehicle and Purchase Order No. 22-46 was liquidated.

After extensive research, Gilbert Ford indicated that they should be able to provide the specified vehicle. Unfortunately, the price of the vehicle has increased significantly over the past year. This new vehicle will be a 2023 Transit-250 Cargo Van, which will be equipped as Northern's mobile SCADA operations unit, allowing the SCADA and Technology Analyst the ability to maintain a mobile inventory of required electrical components needed for uninterrupted service of Northern's SCADA system. The vehicle will also allow for on-site diagnosis of telemetry issues and include the necessary equipment to make repairs more efficiently and reduce down time. The Director of Operations established specifications for the new vehicle based on operational needs to improve fuel efficiency and work performance. Gilbert Ford provided a quote in the amount of \$64,005.98. Also attached is the specification price sheet for the proposed vehicle and Purchase Order No. 22-927.

### **Fiscal Impact**

Maintenance funds are budgeted in the Fiscal Year 2021/2022 Budget for this purchase, with the amount over the anticipated amount available in undesignated fund balance.

### **Recommendation**

Northern Staff recommends Board approval of the referenced Purchase Order No. 22-927 in the amount of \$64,005.98 for the purchase of a 2023 Transit-250 Cargo Van to Gilbert Ford.



Preview Order N00P - R2C 250 Med Roof Cargo AWD: Order Summary Time of Preview: 08/30/2022 15:23:50

Dealership Name: Gilbert Ford

Sales Code : F24503

Dealer Rep.	DeAnne Martin	Type	Fleet	Vehicle Line	Transit	Order Code	N00P
Customer Name	NPBC	Priority Code	L2	Model Year	2023	Price Level	320

DESCRIPTION	MSRP	DESCRIPTION	MSRP
R2C0 T250 MR CARGO AWD	\$48425	ELEC AIR TEMP CONTROL	\$0
130" WHEELBASE	\$0	SYNC 4 HD/NAV/IACC	\$2050
TOTAL BASE VEHICLE	\$48425	360-DEGREE CAMERA	\$1000
OXFORD WHITE	\$0	DUAL ALTERNATORS (250 AMP)	\$1025
VINYL	\$0	DUAL BATTERIES (70 AMP-HR)	\$0
DARK PALAZZO GRAY	\$0	BLIND SPOT ASSIST 1.0	\$595
PREFERRED EQUIPMENT PKG.101A	\$0	ORANGE SAFETY BELTS	\$45
.XL TRIM	\$0	PRICE CONCESSION INDICATOR	\$0
3.5L ECOBOOST V6 (GAS)	\$1775	REMARKS TRAILER	\$0
.10-SPEED TRANSMISSION	\$0	2 ADDITIONAL KEYS	\$75
.235/65R16C BSW ALL-SEASON	\$0	POWERPOINT (12V)	\$15
3.73 LIMITED SLIP AXLE	\$0	AUXILIARY FUSE PANEL	\$0
JOB #1 ORDER	\$0	POWER OUTLET (110V/400W)	\$0
FORD FLEET SPECIAL ADJUSTMENT	\$0	SIDE SENSING SYSTEM	\$480
REAR COMPARTMENT LIGHTING	\$75	SPECIAL DEALER ACCOUNT ADJUSTM	\$0
FRONT LICENSE PLATE BRACKET	\$0	SPECIAL FLEET ACCOUNT CREDIT	\$0
AUTO START STOP REMOVAL	-\$50	FUEL CHARGE	\$0
9070# GVWR PACKAGE	\$0	NET INVOICE FLEET OPTION (B4A)	\$0
50 STATE EMISSIONS	\$0	PRICED DORA	\$0
REVERSE SENSING SYSTEM	\$0	ADVERTISING ASSESSMENT	\$0
MODIFIED VEHICLE WIRING SYS	\$0	DESTINATION & DELIVERY	\$1795
FRONT FOG LAMPS	\$0		

TOTAL BASE AND OPTIONS	MSRP	\$57305
DISCOUNTS		-\$300
UPFIT		\$8005.98
<b>TOTAL</b>		<b>\$64,005.98</b>
ORDERING FIN: QQ565 END USER FIN: QQ565 PO NUMBER: Rebuild		Tax & Tag N/A

INCENTIVES  
Acc. Code ID :10 Contract/Ref # :04-836P Bid Date :05/12/22State : FL

Customer Name:  
Customer Address:

Customer Email:  
Customer Phone:

Customer Signature

Date

*This order has not been submitted to the order bank.*

*This is not an invoice.*



**Northern Palm Beach County  
Improvement District**

Purchase Order  
No.

22-927

**Purchase Order**

Vendor :2093

**Gilbert Ford, LLC**

3175 Hwy 441 South  
Okeechobee, FL 34974  
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 08/31/2022  
Required Date 09/10/2022  
Prepared By Mason R. Keith  
  
Workflow ID 07  
Status Board 2 Documents  
Description 2023 Ford Transit Purchase

Change Order 0

Project No

Invoice to Y  
follow

**Comments :** This PO is for ordering the vehicle. This allows us to get "in the line" for production. - KRR

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	Ops0	56401	2023 Ford Transit Purchase	64,005.98	64,005.98

**Total : \$64,005.98**

**Approval Information**

SUSAN P. SCHEFF	Board	09/01/2022 10:04 AM
CLIFFORD D. BEAT	Executive Director	09/01/2022 9:59 AM
KATHLEEN E. ROUN	Finance Director	08/31/2022 3:55 PM
LAURA L. HAM	Budget Manager	08/31/2022 3:19 PM
Kimberly A. Leser	District Engineer	08/31/2022 10:55 AM
KENNITH R. ROUN	Department Manager	08/31/2022 10:50 AM
Mason R. Keith	Requester	08/31/2022 7:14 AM

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

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

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



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## EXECUTIVE SUMMARY

**TO:** Matthew J. Boykin  
L. Marc Cohn  
Gregory Block  
Adrian M. Salee  
Ellen T. Baker

**DATE:** September 28, 2022

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

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

**RE:** Consider Declaration of Surplus Equipment

---

### **Background**

Section 274.05, Florida Statutes, provides that Northern may offer property it designates as surplus property for sale, donation to other governmental units as defined in §274.01 (1), Florida Statutes, or to a private non-profit agency as defined in §273.01 (3), Florida Statutes. Alternatively, under Section 274.06, Florida Statutes, if the property is without commercial value it may be donated, destroyed, or abandoned. Attached is a listing of equipment that was designated obsolete during the most recent inventory.

The equipment will be disposed of in an environmentally responsible manner or sold to the highest bidder. Computer equipment will be given to KDT Solutions, Northern's computer consultant, who will destroy the hard drives and appropriately dispose of the hardware.

### **Fiscal Impact**

Replacement equipment has been purchased with funds budgeted in this and previous fiscal years.

### **Recommendation**

Northern Staff recommends the Board declare the items listed as surplus and approve the disposal of obsolete items.

Surplus Equipment for Disposal- September 28, 2022 Board Meeting

Subsystem	System Asset No	Description	Acquisition Date	Comments
Machinery&Eq	463	Convex Video Conference - Pioneer TV	9/29/2006	Replaced
Machinery & Eq	629	Audio visual system	9/29/2006	Replaced
Machinery & Eq	817	2007 Ford Explorer	2/28/2007	Replaced
Machinery & Eq	1161	EOC Ice Machine	9/6/2011	Replaced
Machinery & Eq	1408	Boardroom projector	5/6/2015	Replaced
Machinery & Eq	1547	2 new computers for the board room (A + B)	12/21/2015	Replaced
Machinery & Eq	1602	Drone	11/28/2016	Replaced
Machinery & Eq	1603	Drone	3/15/2017	Replaced
Machinery & Eq	1640	Tablet Used By All Ops For Gis And Facility Report	5/25/2017	Replaced
Machinery & Eq	1650	New HP desktop	3/1/2017	Replaced
Machinery & Eq	1722	2017 Tahoe: 1500 (CC15706) Purchase for Exec. Dire	10/2/2017	Replaced
Machinery & Eq	1751	New HP workstation and MS Office	12/5/2017	Replaced



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## EXECUTIVE SUMMARY

**TO:** Matthew J. Boykin  
L. Marc Cohn  
Gregory Block  
Adrian M. Salee  
Ellen T. Baker

**DATE:** September 28, 2022

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

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

**RE:** Project Engineer Contract Amendment  
Consider Third Amendment to Jonathan T. Ricketts, Inc.  
Contract for Project/Consulting Engineer Professional Services

---

### **Background**

On April 1, 2009, Northern entered into a Professional Services Agreement with Jonathan T. Ricketts, Inc. to provide Project Engineer/Consulting Engineer Services. The referenced Agreement was subsequently amended on April 1, 2014 and April 1, 2019 to supplement and extend the term of the Agreement. This Third Amendment to the Agreement is to allow the substitution of an updated Hourly Rate Schedule which, in addition to current professional rates, includes a rate for off-hours inspections. The Jonathan T. Ricketts, Inc. rate schedule has not been updated since the Agreement was initially executed in 2009.

### **Fiscal Impact**

Funding for Project Engineer/Consulting Engineer Professional Services is budgeted on an as-needed basis for said services. Inspection services associated with Permits are funded by permittees as part of the issuance of a permit to construct works within a Northern Unit of Development.

### **Recommendation**

The District Engineer recommends approval of the Third Amendment to the Professional Services Agreement with Jonathan T. Ricketts, Inc. to include an updated Hourly Rate Schedule.

**THIRD AMENDMENT  
TO  
AGREEMENT  
BETWEEN  
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
AND  
JONATHAN T. RICKETTS, INC.  
FOR PROJECT/CONSULTING ENGINEER  
PROFESSIONAL SERVICES**

This Third Amendment (the "Third Amendment") shall be effective as of September \_\_\_, 2022, (the "Effective Date") and is being entered into by and between Northern Palm Beach County Improvement District, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418 ("District") and Jonathan T. Ricketts, Inc., 3450 Northlake Boulevard, Suite 200 Palm Beach Gardens, Florida 33403 ("Engineer").

**W I T N E S S E T H**

**WHEREAS**, the District and Engineer previously entered into a Professional Services Agreement with an Effective Date of April 1, 2009 for the Engineer's provision of therein specified engineering and consulting services (the "Agreement"), and

**WHEREAS**, the District and Engineer entered into a First Amendment to the Agreement with an Effective Date of April 1, 2014 in order to amend, supplement and extend the term of the Agreement, and

**WHEREAS**, the District and Engineer entered into a Second Amendment to the Agreement with an Effective Date of April 1, 2019, and

**WHEREAS**, the District and Engineer intend by this document to further amend the Agreement.

**NOW, THEREFORE**, for and in consideration and mutual benefits to the parties hereto, the District and Engineer do hereby agree as follows:

**SECTION 1. RECITALS**. The above recitals are true and correct to the best of the knowledge of the parties hereto and are incorporated herein by his reference.

**SECTION 2. AMENDMENTS**. The Agreement, as amended, is hereby further amended as follows:

- (i) Exhibit J, titled "Hourly Rate Schedule" to the Agreement is hereby deleted in its entirety and substituted in lieu thereof is the Amended Exhibit J that is attached hereto and made a part hereof.

**SECTION 3. CONFIRMATION**. Except as otherwise set forth herein, the terms and provisions of the Agreement, as amended, shall continue to be in full force and effect.

**SECTION 4. COUNTERPARTS**. This Third Amendment may be signed in one or more counterpart originals all of which are one and same instrument.

**SECTION 5. EFFECTIVE DATE**. This Third Amendment shall be effective as of the date it has been signed by both parties.

[Signature Page is Attached]

4



**AMENDED EXHIBIT J**

Hourly Rate Schedule

(See Attached Hourly Rate Schedule)

Executed by the District this \_\_\_\_ day of \_\_\_\_\_, 2022.

ATTEST

Northern Palm Beach County Improvement District,  
an independent special district of the State of Florida

By: \_\_\_\_\_

By: \_\_\_\_\_

Print: \_\_\_\_\_

Print: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Executed by the Engineer this 19<sup>th</sup> day of September, 2022.

Jonathan T. Ricketts, Inc

By: Jonathan T. Ricketts

Print: JONATHAN RICKETTS

Title: President

**EXHIBIT "J"**  
**PER DIEM RATE SCHEDULE**  
**As of 9/19/2022**

**CLASSIFICATION**

**RATE**

Senior Engineer/civil or environmental design	\$200.00/hour - principal
Project Engineer	\$140.00/hour
Engineering Intern	\$100.00/hour
Designer	\$95.00/hour
AutoCAD Technician	\$90.00/hr
Attendance at public meetings by Principal	\$200.00/hour (3 hour minimum)
Court testimony by Principal	\$250.00/hour (4 hour minimum)
Secretary	\$50.00/hour
Field observation/coordination (for construction)	\$95.00/hour*
Mileage	\$0.55/mile
Prints	\$0.50/square foot
Reimbursable expenses (photocopies, express mail, filing fees, etc.)	at cost

\*The rate shown for field observation is for work occurring from 7:00 AM to 5:00 PM Monday through Friday. Work occurring outside of those hours or during National Holidays, will be billed at 125% of the stated rate.

**RECOMMENDED DISBURSEMENTS FOR  
SEPTEMBER 28, 2022 BOARD MEETING**

	<b>BOND/COI**</b>	<b>EIPC*</b>	<b>LANDOWNER FUNDS</b>	<b>COST OF ISSUANCE</b>	<b>TOTALS</b>
<b>Unit No. 2C - Alton</b>	16,553.59		53,867.06		70,420.65
<b>Unit No. 11 - PGA National</b>		77,850.00			77,850.00
<b>Unit 16 - P. B. Park of Commerce</b>	17,163.75	-	1,078.00		18,241.75
<b>Unit No. 18 - Ibis Golf &amp; CC</b>		3,825.00			3,825.00
<b>Unit No. 20 - Juno Isles</b>		11,586.00			11,586.00
<b>Unit No. 31 - BallenIsles</b>		109,462.00			109,462.00
<b>Unit No. 45 - Paseos</b>		93,160.00			93,160.00
<b>Unit No. 53 - Arden</b>	33,510.06			-	33,510.06
<b>General</b>		73,100.00			73,100.00
	<b>67,227.40</b>	<b>368,983.00</b>	<b>54,945.06</b>	<b>-</b>	<b>491,155.46</b>

\* Equity in Pooled Cash

\*\*Cost of Issuance

**UNIT OF DEVELOPMENT NO. 2C**

**DISBURSEMENT NO. 164**

**SEPTEMBER 28, 2022**

	<b>BOND</b>	<b>LANDOWNER FUNDS</b>	<b>TOTALS</b>
<b>CONSTRUCTION:</b>			
<b>J. W. Cheatham, LLC</b> (Alton Parcel Parcel G Ph III) PO#21-815	-	<u>52,508.16</u>	52,508.16
<b>ENGINEERING:</b>			
<b>Caufield &amp; Wheeler, Inc.</b> (PE Parcel E Flow Way)	1,762.10	1,358.90	
<b>Michael Schorah &amp; Assoc.</b> (PE Construction Phase)	<u>12,960.00</u>		16,081.00
<b>OTHER PROFESSIONALS:</b>			
<b>Caldwell &amp; Pacetti</b>	<u>174.00</u>	-	174.00
<b>MISCELLANEOUS:</b>			
<b>Davidson Fixed Income Mgmt.</b>	77.65		
<b>NPBCID Reimbursement</b> (NPBCID Personnel time)	<u>1,579.84</u>		1,657.49
	<b>16,553.59</b>	<b>53,867.06</b>	<b>70,420.65</b>



**UNIT OF DEVELOPMENT NO. 16  
DISBURSEMENT NO. 129  
SEPTEMBER 28, 2022**

	<u>BONDS</u>	<u>LANDOWNER FUNDS</u>	<u>TOTAL</u>
<b>ENGINEERING:</b>			
<b>Kimley-Horn &amp; Assoc.</b> (Venture Way P.E. Services)	3,234.00	1,078.00	
<b>WGI, Inc.</b> (Environmental Liaison)	<u>13,929.75</u>	-	
	<u>17,163.75</u>	<u>1,078.00</u>	<u>18,241.75</u>

**UNIT OF DEVELOPMENT NO. 18  
DISBURSEMENT NO. 192  
SEPTEMBER 28, 2022**

**EIPC**

**TOTAL**

**CONSTRUCTION:**

**LIMNO-TECH, Inc.**

(Ibis Lake Water Quality Alum. Project)  
(2 Invoices)

**3,825.00**

**3,825.00**

**3,825.00**

**3,825.00**



**UNIT OF DEVELOPMENT NO. 20  
DISBURSEMENT NO. 13  
SEPTEMBER 28, 2022**

	<b>EQUITY IN POOLED CASH</b>	<b>TOTAL</b>
<b>CONSTRUCTION:</b>		
<b>WGI, Inc. (Wantman Group)</b>	<b>11,586.00</b>	
(R and R Salinity Weir PO#21-814)		<b>11,586.00</b>
	<b>11,586.00</b>	<b>11,586.00</b>

**UNIT OF DEVELOPMENT NO. 31  
DISBURSEMENT NO. 205  
SEPTEMBER 28, 2022**

	<b>EIPC</b> <u>(Equity in Pooled Cash)</u>	<b>TOTAL</b> <u></u>
<b>OTHER PROFESSIONALS:</b>		
<b>BallenIsles Community Association</b>	<b>109,462.00</b>	
(Sale & Purchase of PGA Guardhouse)		<b>109,462.00</b>
(PO#22-9 Installment PA#9)		
	<u><b>109,462.00</b></u>	<u><b>109,462.00</b></u>

**UNIT OF DEVELOPMENT NO. 45  
DISBURSEMENT NO. 59  
SEPTEMBER 28, 2022**

	<u>EIPC</u>	<u>TOTAL</u>
<b>CONSTRUCTION:</b>		
Florida Pavement Services, Inc. (Curb Rehab - 140 Via Veracruz)	28,440.00	
Florida Pavement Services, Inc. (Curb Rehab - 121 Via Castilla)	<u>64,720.00</u>	
<b>FINAL</b>		<b>93,160.00</b>
	<u><u>93,160.00</u></u>	<u><u>93,160.00</u></u>

**UNIT OF DEVELOPMENT NO. 53  
DISBURSEMENT NO. 113  
SEPTEMBER 28, 2022**

	<b>BOND</b>	<b>COST OF ISSUANCE</b>	<b>TOTAL</b>
<b>CONSTRUCTION:</b>			
<b>R and D Paving</b> (Arden - Lake Way Road Repairs)	<b>24,175.17</b>		
<b>Centerline Utilities, Inc.</b> (Arden - Parcel G North & H South PRJ 627)	<b>243.52</b>		
			<b>24,418.69</b>
<b>ENGINEERING:</b>			
<b>Michael Schorah &amp; Assoc.</b> (PE Construction Phase)	<b>2,821.00</b>		
			<b>2,821.00</b>
<b>OTHER PROFESSIONALS:</b>			
<b>Caldwell &amp; Pacetti</b> (Legal Services )	<b>3,161.00</b>		
			<b>3,161.00</b>
<b>MISCELLANEOUS:</b>			
<b>NPBCID Reimbursements:</b> (NPBCID Personnel Time )	<b>3,109.37</b>		
			<b>3,109.37</b>
	<b>33,510.06</b>	<b>-</b>	<b>33,510.06</b>

**GENERAL  
DISBURSEMENT NO. 78  
SEPTEMBER 28, 2022**

EIPC

TOTAL

**CONSTRUCTION:**

**Grassroots Corporation**

73,100.00

Re-Roof EOC Generator & HVAC Rooms

73,100.00

73,100.00

73,100.00

**UNIT NO. 2C – ALTON**

**STATUS REPORT**



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

## EXECUTIVE SUMMARY

**TO:** Matthew J. Boykin  
L. Marc Cohn  
Gregory Block  
Adrian M. Salee  
Ellen T. Baker

**DATE:** September 28, 2022

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

**RE:** Unit of Development No. 31 – BallenIsles Country Club  
Consider Fourth Amendment to Sale and Purchase Agreement  
BallenIsles Community Association (BICA)

---

### **Background**

Northern and BICA entered into the Sale and Purchase Agreement on September 28, 2020, to facilitate BICA's construction of the Guardhouse at PGA Boulevard and Northern's subsequent purchase of the aforementioned guardhouse. The First Amendment to the Sale and Purchase Agreement was approved by Northern on February 24, 2021, allowing for BICA's use of a Construction Manager at Risk contract and relocating the site for the new Guardhouse. The Second Amendment, dated June 23, 2021, approved an increase to the potential purchase price by approximately \$200,000 to \$1,900,000. The Third Amendment, dated September 22, 2021, approved an increase in the amount of \$289,248.00 for unforeseen drainage pipe issues which increased the total cost to \$2,189,248.00.

At the August 24, 2022 Board Meeting, Jason Bloom, Executive Director for BICA, presented a request for additional funding as a result of cost escalations in materials, labor, design, and engineering fees as well as substantial scope changes to the landscaping required by Seacoast Utilities in order to satisfy their inspection requirements.

### **Fiscal Impact**

A schedule of costs of the additional work included in this Amendment has been prepared by BICA. The attached request totals \$49,952.00. This will bring the total estimated cost of demolition, rebuilding and relocation of the existing Guardhouse to \$2,239,200.00.

### **Recommendation**

Northern Staff recommends approval of the Fourth Amendment to the Sale and Purchase Agreement with BICA.

**FOURTH AMENDMENT  
TO  
SALE AND PURCHASE AGREEMENT  
(UNIT OF DEVELOPMENT NO. 31)**

This Fourth Amendment (the "Fourth Amendment"), shall be effective as of the \_\_\_ day of \_\_\_\_\_, 2022 and is being entered into by and between the Northern Palm Beach County Improvement District, an independent special district established pursuant to the Laws of Florida, whose mailing address is 359 Hiatt Drive Palm Beach Gardens, Florida 33418 (hereafter referred to as the "District" or "Northern"), and the BallenIsles Community Association, Inc., a Florida not-for-profit corporation, whose mailing address is 303 BallenIsles Circle, Palm Beach Gardens, Florida 33418 (hereafter referred to as the "Association") both of whom may also be collectively referred to herein as the "Parties" and individually as a "Party".

**RECITALS**

**WHEREAS**, on September 28, 2020, Northern and the Association entered into a Sale and Purchase Agreement pertaining to lands and personal property located within Northern's Unit of Development No. 31; and

**WHEREAS**, on February 24, 2021, Northern and the Association entered into a First Amendment to said Sale and Purchase Agreement; and

**WHEREAS**, on June 23, 2021, Northern and the Association entered into a Second Amendment to said Sale and Purchase Agreement; and

**WHEREAS**, on September 22, 2021, Northern and the Association entered into a Third Amendment to said Sale and Purchase Agreement; and

**WHEREAS**, the Parties wish to amend said Sale and Purchase Agreement, as previously amended, by this Fourth Amendment.

**NOW, THEREFORE**, for and in consideration of the sum of one (\$1.00) dollar and other good and valuable considerations the receipt and sufficiency of which is hereby accepted and acknowledged, the Parties agree as set forth herein:

1. **RECITALS**. The above recitals are true and correct to the best of the knowledge of the Parties hereto and are incorporated hereby incorporated herein by this reference.

2. **AMENDMENTS**.

(A) The opening paragraph of Section 2 of the Sale and Purchase Agreement, as previously amended, is hereby further amended to be as follows:



**“SECTION 2. PURCHASE PRICE; INSTALLMENT PAYMENTS.** The District agrees to pay the Association and the Association agrees to sell to the District a new fully completed and operational New Guard House Facility (with the exception of any phone equipment, electronic equipment and furnishings if any located therein and owned by the Association), for an amount not to exceed the lesser of: (a) two million, two hundred thirty-nine thousand, two hundred dollars and zero cents (\$2,239,200.00) or (b) the combined cost of the design, permitting, installation and construction of the New Guard House Facility, (the “Amended Purchase Price”).”

(B) The hereinabove amount of forty-nine thousand, nine hundred and fifty-two dollars and zero cents (\$49,952.00) that was added to and made a part of the Amended Purchase Price by this Fourth Amendment shall be paid at Closing.

3. **REAFFIRMATION.** Except as otherwise herein amended and supplemented, the Sale and Purchase Agreement, as amended, shall continue in full force and effect.

4. **COUNTERPARTS.** This Fourth Amendment may be executed in one or more counterparts all of which together shall comprise one and the same instrument.

5. **EFFECTIVE DATE.** This Fourth Amendment shall be dated and become effective as of the date it has been signed by both of the Parties hereto.

[The balance of this page was intentionally left blank and separate signature pages are attached.]

SIGNATURE PAGE

This Fourth Amendment is executed by Northern Palm Beach County Improvement District  
this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

[District Seal]

Attest: \_\_\_\_\_  
Assistant Secretary

By: \_\_\_\_\_  
Print: \_\_\_\_\_  
Title: \_\_\_\_\_

SIGNATURE PAGE

This Fourth Amendment is executed by the BallenIsles Community Association, Inc.  
this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

(Corporate Seal)

By: \_\_\_\_\_

Print: \_\_\_\_\_

Title: President

Attest by: \_\_\_\_\_

Print: \_\_\_\_\_

Title: \_\_\_\_\_

**UNIT NO. 53 – ARDEN**

**STATUS REPORT**



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

## EXECUTIVE SUMMARY

**TO:** Matthew J. Boykin  
L. Marc Cohn  
Gregory Block  
Adrian M. Salee  
Ellen T. Baker

**DATE:** September 28, 2022

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

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

**RE:** Unit of Development No. 53 - Arden  
Consider Change Order No. 1 to Centerline Utilities, Inc.  
Purchase Order No. 22-788  
Pods D-Southeast, D-Southwest and I-North

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### **Background**

On July 27, 2022, Northern approved an Award of Contract to Centerline Utilities, Inc. to construct the Public Improvements for Arden Pods D-Southeast, D-Southwest and I North. On September 14, 2022, the Developer requested the removal of the Arden Pod D-Southwest Public Improvements from the Contract to accommodate current market conditions and accelerate the development of I-North. The Arden Pod D-Southwest Public Improvements consist of the installation of water, sewer and drainage infrastructure with a contract total of \$965,418.61. In order to accommodate the removal of Pod D-Southwest from the contract scope, utility connection adjustments to Pod D-Southeast are required, resulting in \$5,950.00 in additional costs. Please see the attached Developer's request letter for removal of the Pod D-Southwest Improvements from the contract.

The attached Change Order No. 1 is a deduction in the amount of \$959,468.61 and represents the removal of the Pod D-Southwest Public Improvements project from the contract and includes the additional cost of \$5,950.00 to accommodate the request by Lennar.

### **Fiscal Impact**

The reduction in costs totaling \$959,468.61 will remain in the bond fund account for future use.

### **Recommendation**

Northern Staff and the District Engineer recommend approval of Change Order No 1 to Purchase Order 22-788 in the amount of (959,418.61) to Centerline Utilities, Inc.

September 14, 2022

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

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

Re: Removal of Work Related to Pod D-Southwest of Unit 53 – Arden (the “Project”)  
from NPBCID Project 635


Dear Mr. Beatty and Ms. Leser,

The Northern Palm Beach County Improvement District (the “District”) recently awarded a contract for water, sewer, and drainage improvements for Pods D-Southeast, D-Southwest, and I-North of Arden (Unit 53 of the District) (“Arden”) as NPBCID Project 635. Lennar Homes, LLC and AG EHC II (LEN) Multi State 2, LLC (together, “Owners”) own all property within Pod D-Southwest of Arden.

Owners respectfully request that all work relating to Pod D-Southwest be removed from the awarded contract for Project 635. This change is being requested to accommodate current market conditions and accelerate the development of Pod I-North.

Please feel free to reach out with any questions.

Sincerely,



Michael Meyers  
Division President – Palm Atlantic  
Lennar Homes, LLC

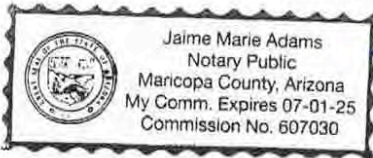
AG EHC II (LEN) MULTI STATE 2, LLC, a  
Delaware limited liability company

By: Essential Housing Asset Management,  
LLC, an Arizona limited liability company,  
its Authorized Agent

By: Steven S. Benson  
Steven S. Benson, its Manager

STATE OF ARIZONA            )  
  )  
COUNTY OF MARICOPA        )

The foregoing instrument was acknowledged before me this 14 day of September, 2022  
by Steven S. Benson, the manager of Essential Housing Asset Management, LLC, an Arizona  
limited liability company, the Authorized Agent of AG EHC II (LEN) MULTI STATE 2, LLC, a  
Delaware limited liability company, for and on behalf thereof.



(SEAL)

Jaime Marie Adams  
Notary Public

**CHANGE ORDER**

No. 1

(Instructions on reverse side)

DATE OF ISSUANCE Sept. 14, 2022 PROJECT Unit 53 Arden – Parcels D-Southeast, D-Southwest and I-North Imp. EFFECTIVE DATE \_\_\_\_\_

OWNER Northern Palm Beach County Improvement District

OWNER's Contract No. PRJ-635

CONTRACTOR Centerline Utilities, Inc. ENGINEER Michael B. Schorah and Associates, Inc.


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

**Description:** This Change Order represents removal of the Pod D-Southwest public improvements from the contract and contract quantity adjustments for Pod D-Southeast. DEDUCTIVE work will be deleted from this contract at the direction of the Engineer and the District's Project Manager, totaling \$959,468.61. These values have been reviewed, and the Engineer concurs that these correctly represent this work. No additional days are required to complete this work.


**Reason for Change Order:** Pod D-Southwest public improvements removed from contract at the request of the project Developer. Quantity adjustments to the Pod D-Southeast portion of the project were required to accommodate the removal of Pod D-Southwest from the contract scope.

Attachments: Itemized costs.

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIMES:
Original Contract Price \$ <u>\$4,500,877.00</u>	Original Contract Times Substantial Completion: <u>150 days (TBD)</u> Ready for final payment: <u>180 days (TBD)</u> days or dates
Net changes from previous Change Orders No <u>0</u> to No <u>0</u> \$ <u>0.00</u>	Net changes from previous Change Orders No <u>0</u> to No <u>0</u> <u>0 days</u> Days
Contract Price prior to this Change Order \$ <u>\$4,500,877.00</u>	Contract Times prior to this Change Order Substantial Completion: <u>150 days (TBD)</u> Ready for final payment: <u>180 days (TBD)</u> days or dates
Net Increase (Decrease) of this Change Order \$ <u>(959,468.61)</u>	Net Increase of this Change Order <u>0 days</u> Days
Contract Price with all approved Change Orders \$ <u>3,541,408.39</u>	Contract Times with all approved Change Orders Substantial Completion: <u>150 days (TBD)</u> Ready for final payment: <u>180 days (TBD)</u> days or dates

RECOMMENDED:  
By:   
Engineer (Authorized Signature)  
Date: 9-14-22

APPROVED:  
By: \_\_\_\_\_  
NPBCID  
Date: \_\_\_\_\_

ACCEPTED:  
By:   
Contractor (Authorized Signature)  
Date: 9/14/22



## **CHANGE ORDER INSTRUCTIONS**

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### **A. GENERAL INFORMATION**

This document was developed to provide a uniform format for handling contract changes that affect Contract Price or Contract Times. Changes that have been initiated by a Work Change Directive must be incorporated into a subsequent Change Order if they affect Contract Price or Times.

Changes that affect Contract Price or Contract Times should be promptly covered by a Change Order. The practice of accumulating change order items to reduce the administrative burden may lead to unnecessary disputes.

If Milestones have been listed any effect of a Change Order thereon should be addressed.

For supplemental instructions and minor changes not involving a change in the Contract Price or Contract Times, a Field Order may be used.

### **B. COMPLETING THE CHANGE ORDER FORM**

Engineer initiates the form, including a description of the changes involved and attachments based upon documents and proposals submitted by Contractor, or requests from Owner, or both.

Once Engineer has completed and signed the form, all copies should be sent to Contractor for approval. After approval by Contractor, all copies should be sent to Owner for approval. Engineer should make distribution of executed copies after approval by Owner.

If a change only applies to Contract Price or to Contract Times, cross out the part of the tabulation that does not apply.





RESOLUTION NO. 2022-07

RESOLUTION OF THE BOARD OF SUPERVISORS OF NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT APPROVING THE SECOND AMENDMENT TO THE JOINT PARTICIPATION AGREEMENT WITH THE STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION REGARDING THE PALM BEACH COUNTY NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (“NPDES”) 4TH TERM PERMIT

WHEREAS, NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT (“Northern”) is an independent special district duly organized and validly existing under the Constitution and the Laws of the State of Florida, including applicable provisions of Chapter 298, Florida Statutes, and Chapter 2000-467, Laws of Florida, as amended; and

WHEREAS, the State of Florida Department of Environmental Protection (“FDEP”) has issued National Pollutant Discharge Elimination System Permit No. FLS000018 for its fourth term (the “NPDES 4th Term Permit”), which permit is applicable to a number of governmental entities located in Palm Beach County, including Northern; and

WHEREAS, the Co-Permittees which make up the governmental bodies subject to the NPDES 4th Term Permit have nominated and appointed Northern as the “Lead Permittee” for the collection of general data required to be collected on behalf of all the Co-Permittees pursuant to the Permit and submission of related reports to the FDEP; and

WHEREAS, as the Lead Permittee, Northern has entered into separate Interlocal or Joint Participation Agreements with each of the Co-Permittees which Agreements set forth the parties’ respective duties and obligations regarding fulfillment of the terms and conditions of the NPDES 4th Term Permit; and

WHEREAS, the State of Florida Department of Transportation (“FDOT”) and Northern have entered into a Joint Participation Agreement addressing the parties’ respective duties and obligations imposed by the NPDES 4th Term Permit; and

WHEREAS, FDOT and Northern entered into a First Amendment to their Joint Participation Agreement on February 15, 2022 to add funding through September 30, 2022; and

WHEREAS, FDOT and Northern now wish to enter into a Second Amendment to their Joint Participation Agreement to provide additional funding through September 30, 2023.

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

1. That the attached Second Amendment to the Joint Participation Agreement with the State of Florida Department of Transportation regarding the NPDES 4th Term Permit is hereby approved.

2. All resolutions or parts of resolutions in conflict herewith are hereby repealed.

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

THIS RESOLUTION NO. 2022-07 PASSED AND WAS ADOPTED THE 28<sup>TH</sup> DAY  
OF SEPTEMBER, 2022.

(DISTRICT SEAL)

NORTHERN PALM BEACH COUNTY  
IMPROVEMENT DISTRICT

ATTEST: \_\_\_\_\_  
ASST. SECRETARY

BY: \_\_\_\_\_  
PRESIDENT

DUNS No.: 80-989-7102  
CSFA No. : N/A

Contract No.: AS-744  
FM No: 233514-4-78-01  
Vendor No: VF 591-910-307

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION  
AND  
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
JOINT PARTICIPATION AGREEMENT  
AMENDMENT NUMBER TWO

THIS Amendment made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between the State Of Florida Department Of Transportation, an agency of the State of Florida, hereinafter called the DEPARTMENT, and Northern Palm Beach County Improvement District, located at 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, hereinafter called the LEAD PERMITTEE.

WITNESSETH

WHEREAS, on September 22, 2017 the parties entered into a Joint Participation Agreement hereinafter referred to as the "Agreement", wherein the LEAD PERMITTEE agreed to provide certain services in connection Financial Management (FM) No. 233514-4-74-01 for National Pollutant Discharge Elimination System - Municipal Separate Storm Sewer "NPDES-MS4" Permitting requirements in Palm Beach County, Florida, hereinafter referred to as Project; and,

**WHEREAS**, the parties amended the Agreement on February 14, 2022 (Amendment Number One); and

**WHEREAS**, the parties hereto desire to amend the Agreement; and

**WHEREAS**, the parties hereto mutually agree that this Amendment is in their best interest;

**NOW, THEREFORE**, in consideration of the mutual covenants, promises and representations herein, the parties agree to amend the Agreement as follows:

1. The recitals set forth above are true and correct and are deemed incorporated herein.
2. This Amendment adds FM Number 233514-5-78-01 to the Project. Said FM number will fund/pay for all services rendered by the LEAD PERMITTEE after October 1, 2022.
3. This amendment adds an additional year of funding to the Project. Paragraph 3 of Amendment No.1 is amended to read as follows:

Funding Year: The term "Funding Year" is hereby defined as a fiscal year beginning on October 1 and ending September 30. The LEAD PERMITTEE'S Funding Year, which is the same time frame as the LEAD PERMITTEE's Fiscal Year, is shown below:

- a. Funding Year 2018 – from October 1, 2017 through September 30, 2018
- b. Funding Year 2019 – from October 1, 2018 through September 30, 2019
- c. Funding Year 2020 – from October 1, 2019 through September 30, 2020
- d. Funding Year 2021 – from October 1, 2020 through September 30, 2021
- e. Funding Year 2022 – from October 1, 2021 through September 30, 2022
- f. **Funding Year 2023 – from October 1, 2022 through September 30, 2023**

The parties acknowledge that the above is for definitional purposes only since the DEPARTMENT's true fiscal year is on a different term basis than that shown above.

The DEPARTMENT's fiscal year begins on July 1 and ends on June 30.

4. The new 5-year NPDES-MS4 permit has not yet been issued and the previous 5-year NPDES-MS4 has been extended. Notwithstanding the foregoing, the total funding for the Project has been increased by THIRTEEN THOUSAND SEVEN HUNDRED FIFTY DOLLARS AND NO CENTS (\$13,750.00). Paragraph 4 of Amendment No. 1 is amended as follows:

The LEAD PERMITTEE shall furnish the services in relation to this Project as detailed in Exhibit A of the Agreement. The DEPARTMENT agrees to provide an advance payment to the LEAD PERMITTEE for services described in Exhibit A. The total DEPARTMENT'S share towards this Project is estimated to be an amount not to exceed of SEVENTY SIX THOUSAND TWO HUNDRED FIFTY DOLLARS AND ZERO CENTS. (\$76,250.00) for actual costs incurred as detailed in the Budget Allocation Breakdown. If the DEPARTMENT's cost of total Project exceeds the DEPARTMENT'S share of SEVENTY SIX THOUSAND TWO HUNDRED FIFTY DOLLARS AND ZERO CENTS. (\$76,250.00), the LEAD PERMITTEE will inform the DEPARTMENT in a timely manner so that both parties may enter into a supplemental amendment to cover the difference in costs.

5. Paragraph 5 of the Amendment No. 1 is amended as follows:

The DEPARTMENT acknowledges that the amounts due per fiscal year will constitute pre-payment for services provided under this agreement. The DEPARTMENT acknowledges that the advance payment referenced below will be sufficient to pay for the DEPARTMENT'S share of the total services required for each fiscal year unless unexpected additional costs and expenses should arise.

The advance payments shall be established as follows:

Estimated Advance Payment Schedule	
Department's Fiscal Year	Estimated Advance Payment Amount
2017/2018	\$12,500.00
2018/2019	\$12,500.00
2019/2020	\$12,500.00
2020/2021	\$12,500.00
2021/2022	\$12,500.00
2022/2023	\$13,750.00
<b>Total Department Contribution</b>	
<b>\$76,250.00</b>	

Advance payments shall be made to the LEAD PERMITTEE by September 15 of each year.

The LEAD PERMITTEE will provide a cost invoice and a budget allocation breakdown to the DEPARTMENT of the amount that the DEPARTMENT will be requested to pay in advance for each fiscal year as described above. The LEAD PERMITTEE will submit an invoice for the advance after July 1<sup>st</sup>. If the invoiced amount is greater than the amount shown in the table above, the parties shall execute a supplemental agreement or amendment.

All provisions, covenants, terms and conditions of the Agreement between the parties theretofore entered into on September 22, 2017 and amended February 14, 2022, respectively, as originally set forth therein, which are not hereby expressly amended or modified and not in conflict with the terms hereof, are hereby ratified and confirmed and shall remain the same and be unaffected by these presents.

*The remainder of this page left intentionally blank*



IN WITNESS WHEREOF, this AMENDMENT to be executed by the parties below for the purposes specified herein. Authorization has been given to enter into and execute this Amendment by Resolution No. \_\_\_\_\_, hereto attached.

NORTHERN PALM BEACH COUNTY  
IMPROVEMENT DISTRICT

STATE OF FLORIDA  
DEPARTMENT OF TRANSPORTATION

BY: \_\_\_\_\_  
NAME: \_\_\_\_\_  
TITLE: NPBCID Board of Supervisors

BY: \_\_\_\_\_  
PAUL LAMPLEY, P.E.  
DIRECTOR OF TRANSPORTATION OPERATIONS

ATTEST:

LEGAL REVIEW:

\_\_\_\_\_  
SECRETARY (SEAL)

BY: \_\_\_\_\_  
OFFICE OF THE GENERAL COUNSEL

APPROVED AS TO FORM:

APPROVED:

BY: \_\_\_\_\_  
NORTHERN PALM BEACH COUNTY  
IMPROVEMENT DISTRICT  
ATTORNEY

BY: \_\_\_\_\_  
DISTRICT PROGRAM MGMT ADMINISTRATOR

CALDWELL PACETTI  
EDWARDS SCHOECH & VIATOR LLP

ATTORNEYS AT LAW

MANLEY P. CALDWELL, JR.  
KENNETH W. EDWARDS  
CHARLES F. SCHOECH  
MARY M. VIATOR  
WILLIAM P. DONEY  
FRANK S. PALEN  
JOHN A. WEIG

1555 PALM BEACH LAKE BOULEVARD  
SUITE 1200  
WEST PALM BEACH, FLORIDA 33401

www.caldwellpacetti.com

TELEPHONE: (561) 655-0620  
TELECOPIER: (561) 655-3775

OF COUNSEL  
BETSY S. BURDEN

## Executive Summary

TO: Board of Supervisors DATE: September 28, 2022

FROM: General Counsel

RE: Second Amendment to Current JPA with FDOT Turnpike Enterprise for the National Discharge Elimination System Permit

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### **Background**

Since 1996 when the U.S. Environmental Protection Agency issued its first National Pollutant Discharge Elimination System Permit for Palm Beach County, approximately 40 affected governmental entities have entered into a series of Agreements with Northern wherein Northern is designated as the Lead Permittee and the affected governmental entities as Co-Permittees for each such Permit. The primary purpose of the Agreements is to address the allocation of duties between Northern and each of the affected governmental entities, plus set forth each Co-Permittee's financial contribution for the provision of specified NPDES Permit required services.

In 2017 Northern entered into a Joint Participation Agreement (JPA) with the Florida Department of Transportation Turnpike Enterprise in its capacity as one of the Co-Permittees, and a First Amendment in January 2021, which JPA now requires updates and supplementation.

### **Fiscal Impacts**

This Second Amendment adds another annual payment amount for the Turnpike Enterprise's financial contribution to Northern for provision of specified NPDES Permit required services.

### **Recommendation**

General Counsel recommends that the Board of Supervisors approve the Second Amendment to the JPA with FDOT Turnpike Enterprise for the current NPDES permit.

RESOLUTION NO. 2022-08

RESOLUTION OF THE BOARD OF SUPERVISORS OF NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT APPROVING THE SECOND AMENDMENT TO THE JOINT PARTICIPATION AGREEMENT WITH THE STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION (FLORIDA TURNPIKE ENTERPRISE) REGARDING THE PALM BEACH COUNTY NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (“NPDES”) 4TH TERM PERMIT

WHEREAS, NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT (“Northern”) is an independent special district duly organized and validly existing under the Constitution and the Laws of the State of Florida, including applicable provisions of Chapter 298, Florida Statutes, and Chapter 2000-467, Laws of Florida, as amended; and

WHEREAS, the State of Florida Department of Environmental Protection (“FDEP”) has issued National Pollutant Discharge Elimination System Permit No. FLS000018 for its fourth term (the “NPDES 4th Term Permit”), which permit is applicable to a number of governmental entities located in Palm Beach County, including Northern; and

WHEREAS, the Co-Permittees which make up the governmental bodies subject to the NPDES 4th Term Permit have nominated and appointed Northern as the “Lead Permittee” for the collection of general data required to be collected on behalf of all the Co-Permittees pursuant to the Permit and submission of related reports to the FDEP; and

WHEREAS, as the Lead Permittee, Northern has entered into separate Interlocal or Joint Participation Agreements with each of the Co-Permittees which Agreements set forth the parties’ respective duties and obligations regarding fulfillment of the terms and conditions of the NPDES 4th Term Permit; and

WHEREAS, the State of Florida Department of Transportation (Florida Turnpike Enterprise) (“Turnpike”) and Northern have entered into a Joint Participation Agreement addressing the parties’ respective duties and obligations imposed by the NPDES 4th Term Permit; and

WHEREAS, Turnpike and Northern entered into a First Amendment to their Joint Participation Agreement on September 7, 2021 to extend the term of the Agreement through September 7, 2022; and

WHEREAS, Turnpike and Northern now wish to enter into a Second Amendment to their Joint Participation Agreement extending the term of the Agreement through September 30, 2023, and providing funding accordingly.

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

1. That the attached First Amendment to the Joint Participation Agreement with the State of Florida Department of Transportation regarding the NPDES 4th Term Permit is hereby approved.
2. All resolutions or parts of resolutions in conflict herewith are hereby repealed.
3. This Resolution shall take effect immediately upon its adoption.

THIS RESOLUTION NO. 2022-08 PASSED AND WAS ADOPTED THE 28<sup>TH</sup> DAY OF SEPTEMBER, 2022.

(DISTRICT SEAL)

NORTHERN PALM BEACH COUNTY  
IMPROVEMENT DISTRICT

ATTEST: \_\_\_\_\_  
ASST. SECRETARY

BY: \_\_\_\_\_  
PRESIDENT

SECOND AMENDMENT  
TO JOINT PARTICIPATION AGREEMENT  
BETWEEN  
STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION  
(FLORIDA'S TURNPIKE ENTERPRISE)  
AND  
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
NPDES MS4 FLS000018-004 PERMIT

This Second Amendment to that certain Joint Participation Agreement for services in connection the National Pollutant Discharge Elimination System – Municipal Separate Storm Sewer System “NPDES-M34” (“Second Amendment”), is entered into by and between the State of Florida, Department of Transportation (Florida’s Turnpike Enterprise, an executive agency of the State of Florida, (“DEPARTMENT”) and Northern Palm Beach County Improvement District, an independent special district duly organized and validly existing in the State of Florida, (“LEAD PERMITTEE”) (each a “Party” and collectively the “Parties”), and is made effective as of the last date executed by a Party.

RECITALS

- A. The DEPARTMENT and LEAD PERMITTEE are parties to that certain Joint Participation Agreement dated August 1, 2017 (FDOT Contract No.: BE505 and Financial Project No. 192631-1-74-10), for the LEAD PERMITTEE to perform certain services in connection with the National Pollutant Discharge Elimination System – Municipal Separate Storm Sewer System “NPDES-MS4,” and permitting requirements in Palm Beach County, Florida , as amended by that certain First Amendment to the Agreement dated September 7, 2021 (collectively, the "Agreement").
- B. The Parties desire to amend the Agreement to extend the term of the Agreement through September 7, 2023, finding such amendment to be in the best interest of both Parties, on the terms and conditions set forth in this Second Amendment.

NOW THEREFORE, for and in consideration of the foregoing, the Parties mutually agree as follows:

- The Agreement is hereby extended for a period beginning September 8, 2022 and ending September 7, 2023.
- The Department has made available additional funding in the amount of \$481.00. This brings the total available under the Agreement to \$38,125.00.

Except as hereby amended, all terms and conditions of the Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have executed this Second Amendment, effective this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

NORTHERN PALM BEACH COUNTY  
IMPROVEMENT DISTRICT, by and  
through the Board of Supervisors

STATE OF FLORIDA  
DEPARTMENT OF TRANSPORTATION

BY: \_\_\_\_\_

BY: \_\_\_\_\_

NAME: Matthew J. Boykin

Nicola Liquori

TITLE: President

Executive Director and CEO, Turnpike Enterprise

DATE: \_\_\_\_\_

DATE: \_\_\_\_\_

WITNESS

ATTEST

BY: \_\_\_\_\_

BY: \_\_\_\_\_

Assistant Secretary of Northern Palm Beach  
County Improvement District  
(Seal)

Print Name: \_\_\_\_\_  
Executive Secretary  
Florida Turnpike Enterprise

Approved as to form:

Turnpike Legal Review:

BY: \_\_\_\_\_

\_\_\_\_\_

Betsy S. Burden, Esq. (Date)  
Northern Palm Beach County  
Improvement District Attorney

**“Authorization received from the Office of  
the Comptroller as to Availability of Funds.”**  
Initial \_\_\_\_\_ Date: \_\_\_\_\_



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

## MEMORANDUM

**TO:** Matthew J. Boykin  
L. Marc Cohn  
Gregory Block  
Adrian M. Salee  
Ellen T. Baker

**DATE:** September 28, 2022

**FROM:** Susan P. Scheff, District Clerk

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

**RE:** Public and Community Relations Board Report

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### Community Relations

1. Northern Staff attended the following meetings on behalf of the District:
  - Association of Records Managers and Administrators (ARMA)
  - Forum Club of the Palm Beaches
  - Leadership Palm Beach County
  - Florida Government Finance Officers Association (FGFOA)
  - Palm Beach County Local Mitigation Strategy
  - Safety Council of Palm Beach County
2. Northern Staff met with representatives of the following Units to discuss projects and provide information:

Unit No. 1	Gramercy Park (Cypress Run)
Unit No. 2C	Alton
Unit No. 3	Horseshoe Acres/Square Lake
Unit No. 4	West of Villages of Palm Beach Lakes
Unit No. 9	Admirals Cove West
Unit No. 9A	Abacoa I
Unit No. 11	PGA National
Unit No. 15	Villages of Palm Beach Lakes
Unit No. 18	Ibis Golf & Country Club
Unit No. 20	Juno Isles
Unit No. 21	Old Marsh
Unit No. 24	Ironhorse
Unit No. 43	Mirasol
Unit No. 45	Paseos
Unit No. 53	Arden

3. Katie Roundtree attended a Palm Beach County Chapter of Florida Government Finance Officers Association Board Meeting held virtually on September 2.
4. Katie Roundtree attended the Palm Beach Gardens High School Five Star Magnet Advisory Board Meeting held in their Media Center on September 13.
5. Katie Roundtree attended various Leadership Palm Beach County Committee Meetings held virtually throughout the month and participated in the Engage Civics and Government Day program held on September 14.
6. Ken Roundtree attended the Quarterly Board Meeting of the Safety Council of Palm Beach County held at their office in West Palm Beach on September 26.

### **Training**

1. Michelle Hahn participated in a five-part webinar series entitled, “Building a Retention Schedule from Scratch”, hosted by ARMA International each Thursday in September.
2. Katie Roundtree and Laura Ham participated in various FGFOA/GFOA webinars from September 16 through September 22.

### **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

### **Alligators- One of Florida's most misunderstood animals**



Did you know that your chance of being attacked by an alligator is about 1 in 24 million, while your chance of winning the Florida Lottery is about 1 in 23 million- one million times better? \* The American alligator, Florida's state reptile, is a conservation success story. Florida has a healthy and stable alligator population, which is estimated at 1.3 million alligators of every size. They are found in freshwater lakes, ponds, swamps and slow-moving rivers in all 67 counties in Florida.

Alligators are an integral part of Florida's ecosystem and play a significant part in the ecology of our wetlands. Alligators have an important role in the food chain and help keep other animal populations in balance. They are some of Florida's most misunderstood animals and learning a little more about them may help humans and alligators continue to coexist. Here are some important facts and tips to consider while living with alligators:

- Be aware in or near water- Never let pets or children near water unsupervised. Swim in designated swimming areas only. Never go into the water between dusk and dawn when alligators are most active. 90% of attacks occur on persons wading or swimming at the water's edge where alligators can lunge at prey approaching the water. Be careful around heavy vegetation at the water's edge where alligators are known to lie in the daytime.
- Keep pets on a leash and away from the water's edge- Never let pets swim in undesignated areas, even for a short time, since they often resemble alligators' natural prey.
- Be cautious during warmer months- Alligator mating season is between May and September. During this time male alligators are more aggressive and female alligators are protective of nests. 75% of alligator attacks occur during May – September.
- Never approach an alligator or alligator nest- Alligators approached by humans may become alarmed, think that they are being threatened and defend themselves. Alligator mothers are known to be fearless when protecting their nest or babies.



- Never feed or entice an alligator to approach you- Not only is this dangerous, it is also illegal. Alligators who have been fed by humans cannot differentiate one human from another and may charge unsuspecting humans looking for a free meal. Even worse, if other alligators see this feeding, they may join the first alligator and copy the behavior. Be careful feeding ducks, turtles or fish as alligators may be lurking nearby. Dispose of fish scraps leftover from fishing in garbage cans at boat ramps and fish camps. Do not throw them into the water. You may not be intentionally feeding alligators, but the result is the same. Report illegal feeding or enticing to local authorities.
- Contact authorities if you suspect that an alligator may pose danger- Contact Florida Fish & Wildlife Conservation Commission (FWC) at 866-FWC-GATOR- (392-4286). Usually alligators under 4 feet in length pose little to no danger, but if an alligator of any size shows signs of potential conflict with humans, then contact the authorities. FWC agents investigate an average of 16,000 complaints annually. Not all of these complaints turn out to be aggressive alligators. The FWC places the highest priority on public safety and administers a Statewide Nuisance Alligator Program (SNAP). The goal of SNAP is to proactively address alligator threats in developed areas, while conserving alligators in areas where they naturally occur.
- Alligators less than 4 feet in length are not large enough to be dangerous to people or pets, unless handled. You should never handle an alligator, even a small one, because it is illegal and alligator bites can result in serious infection. If there's an alligator under 4 feet in your swimming pool, on your porch or in a similar situation, call the Nuisance Alligator Hotline at 866-FWC-GATOR ([866-392-4286](tel:866-392-4286)).
- Create a barrier on your property if you live near the water's edge- The most effective measure is installation of a wall, fence or vegetation buffer. Any construction or planting like these discourages a larger, more dangerous, alligator from entering the area. These are not foolproof means since alligators have been known to climb chain link fences. For these types of fences, a metal overhang of at least 20 inches in depth with a minimum angle of 45 degrees should be installed at the top to prevent a climbing alligator from scaling over the fence.

Remember, your chances of being attacked by an alligator are very small and using your common sense and tips from this article, alligators and humans can live together safely. Alligators are important part of Florida's natural history as well as an integral component of aquatic ecosystems.

For more information go to [www.myfwc.com](http://www.myfwc.com) or [www.crocodopolis.net](http://www.crocodopolis.net).

\*Source: Florida Fish & Wildlife Conservation Commission and Florida Lottery

NPDES tip: Planting a rain garden with native plants somewhere around your home helps lock rain water in the ground, reducing the flow of pollutants and poisons into the drains. Using organic fertilizers and pesticides in your garden further protects and brings health to your yard and all the species living there.

**Northern Palm Beach County Improvement District  
Investment Summary  
August 31, 2022**

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)	\$ 9,656,365	\$ 14,806,530	\$ 8,342,221	17.7%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 2,993,898	\$ 4,992,185	\$ 4,984,703	5.5%	0.40%	0.40%	0.15%
FL FIT CP Pool Investments	\$ -	\$ -	\$ -	0.0%	0.00%	0.00%	0.00%
FL FIT PDP Investments	\$ -	\$ -	\$ -	0.0%	0.00%	0.00%	0.00%
Dreyfus Govt Cash Mgmt (DR289)	\$ 4,011,509	\$ 4,006,385	\$ 4,000,675	7.4%	2.02%	1.51%	0.03%
Dreyfus Pfd MM (DR194)	\$ 9,032,196	\$ 9,017,090	\$ 9,002,591	16.6%	2.24%	1.62%	0.04%
Dreyfus Trsy Agy (DR521)	\$ 4,011,040	\$ 4,005,878	\$ 4,000,374	7.4%	2.08%	1.52%	0.01%
JP Morgan USTrsy (J3918)	\$ 8,020,918	\$ 8,011,610	\$ 8,000,543	14.7%	1.86%	1.37%	0.01%
Total Pooled Cash	\$ 37,725,926	\$ 44,839,677	\$ 38,331,106				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 101,250	\$ 9,909,506	\$ 210,850	0.2%	0.00%	0.00%	0.00%
Reserve Funds	\$ 10,419,364	\$ 10,381,804	\$ 11,956,608	19.2%	0.00% - 0.25%	0.00% - 0.25%	0.00% - 1.92%
Project Funds	\$ 6,159,729	\$ 6,216,512	\$ 13,816,046	11.3%	0.00%	0.00%	0.00%
Total Trust Monies	\$ 16,680,343	\$ 26,507,822	\$ 25,983,503				
GRAND TOTAL	\$ 54,406,268	\$ 71,347,500	\$ 64,314,610				

Notes:

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

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

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 1  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	132,652	131,898	754
Intergovernmental revenues	0	0	0
Investment income	741	0	741
Miscellaneous	<u>2,590</u>	<u>0</u>	<u>2,590</u>
<b>Total Revenues:</b>	<u>135,983</u>	<u>131,898</u>	<u>4,085</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	668	784	116
CHEMICAL WEED CONTROL	12,053	14,464	2,411
MOWING SERVICES	22,776	29,547	6,771
TRASH DISPOSAL	850	1,000	150
LANDSCAPE MAINTENANCE	459	595	136
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,950	10,000	7,050
REPAIR & MAINT - GENERAL	834	2,500	1,666
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT- RTU GATES	0	500	500
Other	<u>567</u>	<u>561</u>	<u>(6)</u>
<b>Total Physical Environment</b>	<u>41,156</u>	<u>66,451</u>	<u>25,295</u>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	9,300	10,000	700
Other	<u>1,597</u>	<u>2,776</u>	<u>1,179</u>
<b>Total Capital outlay</b>	<u>10,897</u>	<u>12,776</u>	<u>1,879</u>
<b>Total Expenditures:</b>	<u>52,053</u>	<u>79,227</u>	<u>27,174</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>83,931</u>	<u>52,671</u>	<u>31,260</u>
<b>Other financing sources (uses):</b>			
Transfers out	<u>(38,545)</u>	<u>(62,671)</u>	<u>24,126</u>
<b>Total Other financing sources (uses):</b>	<u>(38,545)</u>	<u>(62,671)</u>	<u>24,126</u>
<b>Net change in fund balance</b>	45,386	(10,000)	55,386
<b>Fund balances, beginning of year</b>	<u>195,369</u>	<u>0</u>	<u>195,369</u>
<b>Total Fund balances, beginning of year</b>	<u>195,369</u>	<u>0</u>	<u>195,369</u>
<b>Fund balance, end of period</b>	<u>240,754</u>	<u>(10,000)</u>	<u>250,754</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 2  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	327,522	327,053	469
Intergovernmental revenues	0	0	0
Investment income	1,428	0	1,428
Miscellaneous	2,480	0	2,480
<b>Total Revenues:</b>	331,430	327,053	4,377
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	1,973	0	(1,973)
ENVIRONMENTAL LIASON	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,647	1,934	287
CHEMICAL WEED CONTROL	14,879	17,855	2,976
MOWING SERVICES	9,004	11,680	2,677
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	17,367	31,233	13,866
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	4,700	2,500	(2,200)
REPAIR & MAINT - GENERAL	129	4,500	4,371
REPAIR & MAINT-TELEMETRY	4	17,000	16,996
REPAIR & MAINT-CULVERTS	4,780	20,000	15,220
REPAIR & MAINT - GATE	0	500	500
R&M- Aerator refurbishments	5,236	6,250	1,014
REPAIR & MAINT- RTU GATES	0	500	500
Other	24,681	19,223	(5,458)
<b>Total Physical Environment</b>	84,399	134,425	50,026
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	6,000	6,000
Other	6,733	11,713	4,980
<b>Total Capital outlay</b>	6,733	17,713	10,980
<b>Total Expenditures:</b>	91,133	152,138	61,005
<b>Excess (deficiency) of revenues over expenditures</b>	240,297	174,915	65,382
<b>Other financing sources (uses):</b>			
Transfers out	(117,762)	(191,915)	74,153
<b>Total Other financing sources (uses):</b>	(117,762)	(191,915)	74,153
<b>Net change in fund balance</b>	122,535	(17,000)	139,535
<b>Fund balances, beginning of year</b>	327,033	0	327,033
<b>Total Fund balances, beginning of year</b>	327,033	0	327,033
<b>Fund balance, end of period</b>	449,568	(17,000)	466,568

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 2A  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	113,809	113,680	129
Intergovernmental revenues	6,490	0	6,490
Investment income	926	0	926
Miscellaneous	500	0	500
<b>Total Revenues:</b>	<b>121,725</b>	<b>113,680</b>	<b>8,045</b>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	2,828	500	(2,328)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	28,043	500	(27,543)
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	107	215	108
AUDITORS SERVICES	923	1,084	161
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	1,938	2,514	576
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	210	3,000	2,790
REPAIR & MAINT-TELEMETRY	347	10,000	9,653
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
REPAIR & MAINT - GATE	170	1,200	1,030
REPAIR & MAINT- RTU GATES	250	4,500	4,250
Other	2,920	2,684	(236)
<b>Total Physical Environment</b>	<b>37,737</b>	<b>32,947</b>	<b>(4,790)</b>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
<b>Total Capital outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures:</b>	<b>37,737</b>	<b>32,947</b>	<b>(4,790)</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>83,988</b>	<b>80,733</b>	<b>3,255</b>
<b>Other financing sources (uses):</b>			
Transfers out	(58,877)	(80,733)	21,856
<b>Total Other financing sources (uses):</b>	<b>(58,877)</b>	<b>(80,733)</b>	<b>21,856</b>
<b>Net change in fund balance</b>	<b>25,112</b>	<b>0</b>	<b>25,112</b>
<b>Fund balances, beginning of year</b>	<b>288,375</b>	<b>0</b>	<b>288,375</b>
<b>Total Fund balances, beginning of year</b>	<b>288,375</b>	<b>0</b>	<b>288,375</b>
<b>Fund balance, end of period</b>	<b>313,487</b>	<b>0</b>	<b>313,487</b>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 2C  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	219,715	219,657	58
Intergovernmental revenues	0	0	0
Investment income	1,239	0	1,239
Miscellaneous	12,742	0	12,742
<b>Total Revenues:</b>	<u>233,696</u>	<u>219,657</u>	<u>14,039</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	225	5,000	4,775
ENGINEERING-PERMITS	1,890	0	(1,890)
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	214	430	216
AUDITORS SERVICES	1,256	1,475	219
CHEMICAL WEED CONTROL	1,283	1,540	257
TRASH DISPOSAL	0	1,000	1,000
PRESERVE/EXOTIC MAINT	49,648	89,250	39,602
REPAIR & MAINT-AERATORS	0	12,500	12,500
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	3,500	3,500
R&M- Aerator refurbishments	0	0	0
Other	4,786	3,931	(855)
<b>Total Physical Environment</b>	<u>59,303</u>	<u>144,126</u>	<u>84,823</u>
<b>Capital outlay</b>			
MACHINERY & EQUIPMENT	0	0	0
<b>Total Capital outlay</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures:</b>	<u>59,303</u>	<u>144,126</u>	<u>84,823</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>174,393</u>	<u>75,531</u>	<u>98,862</u>
<b>Other financing sources (uses):</b>			
Transfers out	(60,937)	(55,531)	(5,406)
<b>Total Other financing sources (uses):</b>	<u>(60,937)</u>	<u>(55,531)</u>	<u>(5,406)</u>
<b>Net change in fund balance</b>	113,457	20,000	93,457
<b>Fund balances, beginning of year</b>	316,218	0	316,218
<b>Total Fund balances, beginning of year</b>	<u>316,218</u>	<u>0</u>	<u>316,218</u>
<b>Fund balance, end of period</b>	<u>429,675</u>	<u>20,000</u>	<u>409,675</u>



**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 3  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	355,406	361,565	(6,159)
Intergovernmental revenues	0	0	0
Investment income	1,534	0	1,534
Miscellaneous	7,711	0	7,711
<b>Total Revenues:</b>	<b>364,651</b>	<b>361,565</b>	<b>3,086</b>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	1,000	1,000
LEGAL SERVICES	692	1,000	309
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,172	1,376	204
CHEMICAL WEED CONTROL	22,166	28,756	6,590
MOWING SERVICES	30,447	41,298	10,851
TRASH DISPOSAL	750	2,500	1,750
LANDSCAPE MAINTENANCE	612	794	182
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	5,040	5,040
REPAIR & MAINT-AERATORS	0	7,332	7,332
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	92,695	105,560	12,865
REPAIR & MAINT - GENERAL	129	350	221
REPAIR & MAINT-TELEMETRY	16	19,000	18,984
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT- RTU GATES	0	1,000	1,000
Other	4,209	7,707	3,498
<b>Total Physical Environment</b>	<b>152,887</b>	<b>227,713</b>	<b>74,826</b>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	11,700	12,000	300
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	6,780	45,000	38,220
Other	2,127	6,254	4,127
<b>Total Capital outlay</b>	<b>20,607</b>	<b>63,254</b>	<b>42,647</b>
Principal	0	0	0
Interest	0	0	0
<b>Total Expenditures:</b>	<b>173,493</b>	<b>290,967</b>	<b>117,474</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>191,158</b>	<b>70,598</b>	<b>120,560</b>
<b>Other financing sources (uses):</b>			
Transfers out	(82,318)	(120,598)	38,280
Capital contributions from landowners	9,900	0	9,900
<b>Total Other financing sources (uses):</b>	<b>(72,418)</b>	<b>(120,598)</b>	<b>48,180</b>
<b>Net change in fund balance</b>	<b>118,739</b>	<b>(50,000)</b>	<b>168,739</b>
<b>Fund balances, beginning of year</b>	<b>338,248</b>	<b>0</b>	<b>338,248</b>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 3  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	338,248	0	338,248
Fund balance, end of period	456,987	(50,000)	506,987

**Northern Palm Beach County Improvement District**

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

Unit 3A

From 10/1/2021 Through 8/31/2022

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	163,691	163,646	45
Intergovernmental revenues	0	0	0
Investment income	1,073	0	1,073
Miscellaneous	<u>2,419</u>	<u>0</u>	<u>2,419</u>
<b>Total Revenues:</b>	<u><u>167,183</u></u>	<u><u>163,646</u></u>	<u><u>3,537</u></u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	14,000	29,000	15,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	2,073	500	(1,573)
FINANCIAL CONS./ADVISOR	107	215	108
IT Services	0	0	0
AUDITORS SERVICES	1,143	1,342	199
CHEMICAL WEED CONTROL	6,377	8,273	1,896
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	12,685	27,174	14,489
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-ROADS	1,500	23,000	21,500
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE	0	0	0
Repairs & Maint - Catch Basins	12,365	45,000	32,635
R&M- Aerator refurbishments	10,749	12,500	1,751
REPAIR & MAINT- STREET SWEEP	14,282	16,650	2,368
Other	<u>26,883</u>	<u>27,647</u>	<u>764</u>
<b>Total Physical Environment</b>	<u>102,164</u>	<u>198,051</u>	<u>95,887</u>
<b>Capital outlay</b>			
MACHINERY & EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Capital outlay</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures:</b>	<u><u>102,164</u></u>	<u><u>198,051</u></u>	<u><u>95,887</u></u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u><u>65,019</u></u>	<u><u>(34,405)</u></u>	<u><u>99,424</u></u>
<b>Other financing sources (uses):</b>			
Transfers out	(48,488)	(65,595)	17,107
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Other financing sources (uses):</b>	<u>(48,488)</u>	<u>(65,595)</u>	<u>17,107</u>
<b>Net change in fund balance</b>	16,531	(100,000)	116,531
<b>Fund balances, beginning of year</b>	<u>339,331</u>	<u>0</u>	<u>339,331</u>
<b>Total Fund balances, beginning of year</b>	<u>339,331</u>	<u>0</u>	<u>339,331</u>
<b>Fund balance, end of period</b>	<u><u>355,862</u></u>	<u><u>(100,000)</u></u>	<u><u>455,862</u></u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 4  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	549,338	548,647	691
Intergovernmental revenues	0	0	0
Investment income	2,740	0	2,740
Miscellaneous	3,275	0	3,275
<b>Total Revenues:</b>	<u>555,352</u>	<u>548,647</u>	<u>6,705</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	2,695	0	(2,695)
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,871	2,197	326
CHEMICAL WEED CONTROL	13,424	17,415	3,991
MOWING SERVICES	15,506	20,116	4,610
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	1,275	1,654	379
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	38,312	68,053	29,741
REPAIR & MAINT-CANAL/LAKE	3,200	4,500	1,300
REPAIR & MAINT - GENERAL	134	10,000	9,866
REPAIR & MAINT-TELEMETRY	8	7,500	7,492
REPAIR & MAINT-CULVERTS	82,755	300,000	217,245
REPAIR & MAINT - GATE	850	500	(350)
R&M- Aerator refurbishments	10,472	12,500	2,028
REPAIR & MAINT- RTU GATES	0	1,500	1,500
Other	45,641	50,670	5,029
<b>Total Physical Environment</b>	<u>216,143</u>	<u>497,855</u>	<u>281,712</u>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	6,400	0	(6,400)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	54,125	58,500	4,375
Other	6,703	11,228	4,525
<b>Total Capital outlay</b>	<u>67,228</u>	<u>69,728</u>	<u>2,500</u>
Principal	0	0	0
Interest	0	0	0
<b>Total Expenditures:</b>	<u>283,371</u>	<u>567,583</u>	<u>284,212</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>271,981</u>	<u>(18,936)</u>	<u>290,917</u>
<b>Other financing sources (uses):</b>			
Transfers out	(118,692)	(181,064)	62,372
<b>Total Other financing sources (uses):</b>	<u>(118,692)</u>	<u>(181,064)</u>	<u>62,372</u>
<b>Net change in fund balance</b>	153,290	(200,000)	353,290
<b>Fund balances, beginning of year</b>	569,235	0	569,235
<b>Total Fund balances, beginning of year</b>	<u>569,235</u>	<u>0</u>	<u>569,235</u>

**Northern Palm Beach County Improvement District**  
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
 Unit 4  
 From 10/1/2021 Through 8/31/2022  
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	722,524	(200,000)	922,524

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 5  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	282,337	282,161	176
Intergovernmental revenues	0	0	0
Investment income	1,921	0	1,921
Miscellaneous	7,410	0	7,410
<b>Total Revenues:</b>	<u>291,668</u>	<u>282,161</u>	<u>9,507</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	2,973	3,648	676
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	3,500	0	(3,500)
AUDITORS SERVICES	993	1,166	173
CHEMICAL WEED CONTROL	8,145	9,774	1,629
MOWING SERVICES	9,504	12,329	2,825
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE	0	500	500
Other	2,772	2,790	18
<b>Total Physical Environment</b>	<u>27,886</u>	<u>42,457</u>	<u>14,571</u>
Capital outlay	18,200	10,407	(7,793)
Principal	0	119,257	119,257
Interest	0	75,000	75,000
<b>Total Expenditures:</b>	<u>46,085</u>	<u>247,121</u>	<u>201,036</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>245,583</u>	<u>35,040</u>	<u>210,543</u>
<b>Other financing sources (uses):</b>			
Transfers out	(62,974)	(91,040)	28,066
<b>Total Other financing sources (uses):</b>	<u>(62,974)</u>	<u>(91,040)</u>	<u>28,066</u>
<b>Net change in fund balance</b>	182,609	(56,000)	238,609
<b>Fund balances, beginning of year</b>	<u>476,686</u>	<u>0</u>	<u>476,686</u>
<b>Total Fund balances, beginning of year</b>	<u>476,686</u>	<u>0</u>	<u>476,686</u>
<b>Fund balance, end of period</b>	<u>659,295</u>	<u>(56,000)</u>	<u>715,295</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 5A  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	273,402	273,403	(1)
Intergovernmental revenues	0	0	0
Investment income	3,537	0	3,537
Miscellaneous	939	0	939
<b>Total Revenues:</b>	<u>277,878</u>	<u>273,403</u>	<u>4,475</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	9,608	14,400	4,793
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	5,506	500	(5,006)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,109	1,303	194
MARSH MAINT-LITTORAL ZONE	6,474	16,422	9,948
CHEMICAL WEED CONTROL	28,896	34,675	5,779
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	8,229	37,000	28,771
REPAIR & MAINT-CULVERTS	179,110	5,000	(174,110)
REPAIR & MAINT - GATE	0	0	0
Repairs & Maint - Catch Basins	0	10,000	10,000
Other	13,078	15,708	2,630
<b>Total Physical Environment</b>	<u>252,010</u>	<u>138,508</u>	<u>(113,502)</u>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	1,125	875	(250)
<b>Total Capital outlay</b>	<u>1,125</u>	<u>875</u>	<u>(250)</u>
Principal	0	0	0
Interest	0	0	0
<b>Total Expenditures:</b>	<u>253,135</u>	<u>139,383</u>	<u>(113,752)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>24,743</u>	<u>134,020</u>	<u>(109,277)</u>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(108,108)	(134,020)	25,912
Capital contributions from landowners	3,500	0	3,500
<b>Total Other financing sources (uses):</b>	<u>(104,608)</u>	<u>(134,020)</u>	<u>29,412</u>
<b>Net change in fund balance</b>	<u>(79,865)</u>	<u>0</u>	<u>(79,865)</u>
<b>Fund balances, beginning of year</b>	<u>1,265,019</u>	<u>0</u>	<u>1,265,019</u>
<b>Total Fund balances, beginning of year</b>	<u>1,265,019</u>	<u>0</u>	<u>1,265,019</u>

**Northern Palm Beach County Improvement District**  
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
 Unit 5A  
 From 10/1/2021 Through 8/31/2022  
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	<del>1,185,154</del>	<del>0</del>	<del>1,185,154</del>



**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 5B  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	95,509	95,471	38
Intergovernmental revenues	0	0	0
Investment income	592	0	592
Miscellaneous	0	0	0
<b>Total Revenues:</b>	<u>96,101</u>	<u>95,471</u>	<u>630</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	500	500
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	107	215	108
AUDITORS SERVICES	632	742	110
LANDSCAPE MAINTENANCE	2,210	2,866	656
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	1,525	10,332	8,807
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	375	10,000	9,625
REPAIR & MAINT - GENERAL	62	750	688
REPAIR & MAINT-TELEMETRY	2,086	14,000	11,914
R&M- GENERATORS	6,208	1,000	(5,208)
Other	9,552	7,540	(2,012)
<b>Total Physical Environment</b>	<u>22,756</u>	<u>51,445</u>	<u>28,689</u>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
<b>Total Capital outlay</b>	<u>0</u>	<u>0</u>	<u>0</u>
Principal	0	0	0
<b>Total Expenditures:</b>	<u>22,756</u>	<u>51,445</u>	<u>28,689</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>73,344</u>	<u>44,026</u>	<u>29,318</u>
<b>Other financing sources (uses):</b>			
Transfers out	(35,169)	(44,026)	8,857
<b>Total Other financing sources (uses):</b>	<u>(35,169)</u>	<u>(44,026)</u>	<u>8,857</u>
<b>Net change in fund balance</b>	38,175	0	38,175
<b>Fund balances, beginning of year</b>	160,923	0	160,923
<b>Total Fund balances, beginning of year</b>	<u>160,923</u>	<u>0</u>	<u>160,923</u>
<b>Fund balance, end of period</b>	<u>199,098</u>	<u>0</u>	<u>199,098</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 5C  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	43,691	43,613	78
Investment income	693	0	693
Total Investment income	693	0	693
<b>Total Revenues:</b>	<b>44,384</b>	<b>43,613</b>	<b>771</b>
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	496	582	86
TRASH DISPOSAL	0	3,400	3,400
LANDSCAPE MAINTENANCE	586	761	175
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	3,400	3,000	(400)
REPAIR & MAINT - GENERAL	0	1,500	1,500
REPAIR & MAINT-TELEMETRY	1,004	5,000	3,997
REPAIR & MAINT-CULVERTS	4,852	3,500	(1,352)
Other	637	1,432	795
<b>Total Physical Environment</b>	<b>10,974</b>	<b>20,175</b>	<b>9,201</b>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	0	0	0
<b>Total Capital outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Principal	0	0	0
Interest	0	0	0
<b>Total Expenditures:</b>	<b>10,974</b>	<b>20,175</b>	<b>9,201</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>33,410</b>	<b>23,438</b>	<b>9,972</b>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(16,573)	(23,438)	6,865
<b>Total Other financing sources (uses):</b>	<b>(16,573)</b>	<b>(23,438)</b>	<b>6,865</b>
<b>Net change in fund balance</b>	<b>16,837</b>	<b>0</b>	<b>16,837</b>
Fund balances, beginning of year	231,254	0	231,254
<b>Total Fund balances, beginning of year</b>	<b>231,254</b>	<b>0</b>	<b>231,254</b>
<b>Fund balance, end of period</b>	<b>248,090</b>	<b>0</b>	<b>248,090</b>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 5D  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	97,283	97,164	119
Intergovernmental revenues	0	0	0
Investment income	799	0	799
Miscellaneous	0	0	0
<b>Total Revenues:</b>	<u>98,082</u>	<u>97,164</u>	<u>918</u>
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
Special Legislative Activities	0	0	0
AUDITORS SERVICES	790	928	138
LANDSCAPE MAINTENANCE	2,235	2,900	665
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	5,235	5,332	97
REPAIR & MAINT-CANAL/LAKE	245	3,000	2,755
REPAIR & MAINT-BLDG	4,260	10,000	5,740
REPAIR & MAINT - GENERAL	53	600	547
REPAIR & MAINT-TELEMETRY	4,795	14,000	9,206
R&M- GENERATORS	2,198	1,000	(1,198)
Other	3,143	5,954	2,811
<b>Total Physical Environment</b>	<u>22,953</u>	<u>44,714</u>	<u>21,761</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	8,000	8,000
<b>Total Capital outlay</b>	<u>0</u>	<u>8,000</u>	<u>8,000</u>
<b>Total Expenditures:</b>	<u>22,953</u>	<u>52,714</u>	<u>29,761</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>75,129</u>	<u>44,450</u>	<u>30,679</u>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(38,050)	(44,450)	6,400
<b>Total Other financing sources (uses):</b>	<u>(38,050)</u>	<u>(44,450)</u>	<u>6,400</u>
<b>Net change in fund balance</b>	37,079	0	37,079
<b>Fund balances, beginning of year</b>	<u>235,424</u>	<u>0</u>	<u>235,424</u>
<b>Total Fund balances, beginning of year</b>	<u>235,424</u>	<u>0</u>	<u>235,424</u>
<b>Fund balance, end of period</b>	<u>272,503</u>	<u>0</u>	<u>272,503</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 7  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	108,635	108,530	105
Intergovernmental revenues	383	0	383
Investment income	1,179	0	1,179
Miscellaneous	14,044	0	14,044
<b>Total Revenues:</b>	<u>124,241</u>	<u>108,530</u>	<u>15,711</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	5,890	0	(5,890)
LEGAL SERVICES	0	500	500
WATER QUALITY	2,035	3,697	1,662
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	627	737	110
CHEMICAL WEED CONTROL	4,504	5,404	901
MOWING SERVICES	13,505	17,520	4,015
TRASH DISPOSAL	0	1,200	1,200
LANDSCAPE MAINTENANCE	204	265	61
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	85	350	265
REPAIR & MAINT-TELEMETRY	8	0	(8)
REPAIR & MAINT - GATE	0	2,000	2,000
Other	1,286	1,573	287
<b>Total Physical Environment</b>	<u>28,144</u>	<u>38,746</u>	<u>10,602</u>
<b>Capital outlay</b>			
CULVERTS/STRUCTURES	0	0	0
Other	2,025	3,567	1,542
<b>Total Capital outlay</b>	<u>2,025</u>	<u>3,567</u>	<u>1,542</u>
Principal	0	0	0
Interest	0	0	0
<b>Total Expenditures:</b>	<u>30,169</u>	<u>42,313</u>	<u>12,144</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>94,072</u>	<u>66,217</u>	<u>27,855</u>
<b>Other financing sources (uses):</b>			
Transfers out	(40,464)	(66,217)	25,753
<b>Total Other financing sources (uses):</b>	<u>(40,464)</u>	<u>(66,217)</u>	<u>25,753</u>
<b>Net change in fund balance</b>	53,608	0	53,608
<b>Fund balances, beginning of year</b>	<u>358,672</u>	<u>0</u>	<u>358,672</u>
<b>Total Fund balances, beginning of year</b>	<u>358,672</u>	<u>0</u>	<u>358,672</u>
<b>Fund balance, end of period</b>	<u>412,279</u>	<u>0</u>	<u>412,279</u>

**Northern Palm Beach County Improvement District**

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

Unit 9

From 10/1/2021 Through 8/31/2022

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	116,261	116,149	112
Intergovernmental revenues	0	0	0
Investment income	1,022	0	1,022
Miscellaneous	500	0	500
<b>Total Revenues:</b>	<u>117,782</u>	<u>116,149</u>	<u>1,633</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	2,900	5,510	2,610
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	641	753	112
CHEMICAL WEED CONTROL	3,057	3,668	611
MOWING SERVICES	7,003	9,085	2,082
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	306	397	91
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	2,500	2,500
REPAIR & MAINT - GENERAL	25	5,350	5,325
REPAIR & MAINT-TELEMETRY	4	17,000	16,996
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT - IRRIGATION	0	0	0
REPAIR & MAINT- RTU GATES	0	500	500
Other	1,355	1,317	(38)
<b>Total Physical Environment</b>	<u>15,291</u>	<u>52,080</u>	<u>36,789</u>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	6,400	0	(6,400)
CULVERTS/STRUCTURES	0	0	0
Other	1,322	2,300	978
<b>Total Capital outlay</b>	<u>7,722</u>	<u>2,300</u>	<u>(5,422)</u>
Interest	0	0	0
<b>Total Expenditures:</b>	<u>23,014</u>	<u>54,380</u>	<u>31,366</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>94,769</u>	<u>61,769</u>	<u>33,000</u>
<b>Other financing sources (uses):</b>			
Transfers out	(44,437)	(76,769)	32,332
<b>Total Other financing sources (uses):</b>	<u>(44,437)</u>	<u>(76,769)</u>	<u>32,332</u>
<b>Net change in fund balance</b>	50,331	(15,000)	65,331
<b>Fund balances, beginning of year</b>	310,100	0	310,100
<b>Total Fund balances, beginning of year</b>	<u>310,100</u>	<u>0</u>	<u>310,100</u>

**Northern Palm Beach County Improvement District**  
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
 Unit 9  
 From 10/1/2021 Through 8/31/2022  
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	360,431	(15,000)	375,431

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 9A  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	786,071	784,273	1,798
Intergovernmental revenues	0	0	0
Investment income	3,829	0	3,829
Miscellaneous	8,709	0	8,709
<b>Total Revenues:</b>	<b>798,609</b>	<b>784,273</b>	<b>14,336</b>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	864	0	(864)
LEGAL SERVICES	6,121	500	(5,621)
WATER QUALITY	914	1,724	810
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	600	0	(600)
AUDITORS SERVICES	3,564	4,186	622
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	29,919	25,102	(4,817)
MOWING SERVICES	11,004	14,276	3,272
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	2,014	2,613	599
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	179,947	131,670	(48,277)
UPLAND MAINTENANCE	19,812	11,895	(7,917)
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	60,770	79,758	18,988
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT-BLDG	750	5,000	4,250
REPAIR & MAINT - GENERAL	154	16,450	16,296
REPAIR & MAINT-TELEMETRY	8	5,000	4,992
REPAIR & MAINT-ROADS	80,440	40,000	(40,440)
REPAIR & MAINT-CULVERTS	46,840	30,000	(16,840)
REPAIR & MAINT - GATE	280	500	220
R&M- Aerator refurbishments	10,472	12,500	2,028
R & M PRESERVE STRUCTURES	146,365	145,000	(1,365)
REPAIR & MAINT- RTU GATES	250	2,500	2,250
Other	99,119	91,125	(7,994)
<b>Total Physical Environment</b>	<b>700,206</b>	<b>623,549</b>	<b>(76,657)</b>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	9,200	10,000	800
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER	0	0	0
DRAINAGE			
MACHINERY & EQUIPMENT	43,964	133,500	89,536
Other	0	0	0
<b>Total Capital outlay</b>	<b>53,164</b>	<b>143,500</b>	<b>90,336</b>
Principal	0	0	0
<b>Total Expenditures:</b>	<b>753,370</b>	<b>767,049</b>	<b>13,679</b>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 9A  
From 10/1/2021 Through 8/31/2022  
(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><del>45,239</del></u>	<u><del>17,224</del></u>	<u><del>28,015</del></u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(164,317)</u>	<u>(192,564)</u>	<u>28,247</u>
Total Other financing sources (uses):	<u>(164,317)</u>	<u>(192,564)</u>	<u>28,247</u>
Net change in fund balance	(119,078)	(175,340)	56,262
Fund balances, beginning of year	<u>1,252,829</u>	<u>0</u>	<u>1,252,829</u>
Total Fund balances, beginning of year	<u>1,252,829</u>	<u>0</u>	<u>1,252,829</u>
Fund balance, end of period	<u><u>1,133,751</u></u>	<u><u>(175,340)</u></u>	<u><u>1,309,091</u></u>



**Northern Palm Beach County Improvement District**

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

Unit 9B

From 10/1/2021 Through 8/31/2022

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	581,978	580,829	1,149
Intergovernmental revenues	0	0	0
Investment income	3,163	0	3,163
Miscellaneous	<u>(175)</u>	<u>0</u>	<u>(175)</u>
<b>Total Revenues:</b>	<u><b>584,966</b></u>	<u><b>580,829</b></u>	<u><b>4,137</b></u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	107	215	108
OTHER PROFESSIONAL SVCS	600	0	(600)
AUDITORS SERVICES	2,982	3,503	521
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	12,782	10,724	(2,058)
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	1,530	1,984	454
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	179,329	131,670	(47,659)
UPLAND MAINTENANCE	48,438	29,077	(19,361)
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	23,679	32,997	9,318
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	6,460	1,100	(5,360)
REPAIR & MAINT-TELEMTRY	49	6,800	6,751
REPAIR & MAINT-ROADS	43	40,000	39,957
REPAIR & MAINT-CULVERTS	20,000	20,000	0
REPAIR & MAINT - GATE	0	500	500
R&M- Aerator refurbishments	5,236	6,250	1,014
R & M PRESERVE STRUCTURES	24,593	145,000	120,407
REPAIR & MAINT- RTU GATES	0	2,000	2,000
Other	<u>61,926</u>	<u>55,577</u>	<u>(6,349)</u>
<b>Total Physical Environment</b>	<b>387,753</b>	<b>496,647</b>	<b>108,894</b>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	32,082	85,500	53,418
Other	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Capital outlay</b>	<b>32,082</b>	<b>85,500</b>	<b>53,418</b>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures:</b>	<u><b>419,835</b></u>	<u><b>582,147</b></u>	<u><b>162,312</b></u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u><u><b>165,130</b></u></u>	<u><u><b>(1,318)</b></u></u>	<u><u><b>166,448</b></u></u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 9B  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers out	<u>(136,633)</u>	<u>(158,682)</u>	<u>22,049</u>
Total Other financing sources (uses):	<u>(136,633)</u>	<u>(158,682)</u>	<u>22,049</u>
Net change in fund balance	28,497	(160,000)	188,497
Fund balances, beginning of year			
	<u>958,089</u>	<u>0</u>	<u>958,089</u>
Total Fund balances, beginning of year	<u>958,089</u>	<u>0</u>	<u>958,089</u>
Fund balance, end of period	<u><u>986,586</u></u>	<u><u>(160,000)</u></u>	<u><u>1,146,586</u></u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 11  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	2,554,599	2,549,248	5,351
Intergovernmental revenues	0	0	0
Investment income	10,537	0	10,537
Miscellaneous	17,836	0	17,836
<b>Total Revenues:</b>	<u>2,582,972</u>	<u>2,549,248</u>	<u>33,724</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	47,058	76,500	29,443
ENGINEERING-PERMITS	2,475	0	(2,475)
LEGAL SERVICES	15,367	5,000	(10,367)
WATER QUALITY	14,630	14,145	(485)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	10,368	12,178	1,810
MARSH MAINT-LITTORAL ZONE	306,241	384,725	78,484
CHEMICAL WEED CONTROL	202,593	243,177	40,585
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	26,710	34,651	7,941
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	8,052	10,446	2,394
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	45,561	66,150	20,589
REPAIR & MAINT-AERATORS	192,055	228,117	36,062
REPAIR & MAINT-PUMP STATN	24,484	20,995	(3,489)
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	12,000	12,000	0
REPAIR & MAINT-BLDG	1,200	20,000	18,800
REPAIR & MAINT - GENERAL	1,711	10,000	8,289
REPAIR & MAINT-TELEMETRY	6,279	33,000	26,721
REPAIR & MAINT-ROADS	97,371	125,000	27,629
REPAIR & MAINT-CULVERTS	84,074	60,000	(24,074)
REPAIR & MAINT - GATE	0	5,000	5,000
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	19,200	25,000	5,800
R&M- Aerator refurbishments	26,457	31,250	4,793
R&M- GENERATORS	7,200	1,000	(6,200)
REPAIR & MAINT- RTU GATES	0	500	500
Other	233,138	219,992	(13,146)
<b>Total Physical Environment</b>	<u>1,384,224</u>	<u>1,639,076</u>	<u>254,852</u>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	11,400	82,000	70,600
ROADS/BRIDGES	79,593	674,000	594,407
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	12,824	76,500	63,676
Other	8,440	10,668	2,228
<b>Total Capital outlay</b>	<u>112,257</u>	<u>843,168</u>	<u>730,911</u>
Principal	170,771	170,771	(0)
Interest	27,618	27,618	(0)
<b>Total Expenditures:</b>	<u>1,694,870</u>	<u>2,680,633</u>	<u>985,763</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 11  
From 10/1/2021 Through 8/31/2022  
(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>888,102</u>	<u>(131,385)</u>	<u>1,019,487</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(478,538)	(618,615)	140,077
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(478,538)</u>	<u>(618,615)</u>	<u>140,077</u>
Net change in fund balance	409,564	(750,000)	1,159,564
Fund balances, beginning of year	<u>2,560,035</u>	<u>0</u>	<u>2,560,035</u>
Total Fund balances, beginning of year	<u>2,560,035</u>	<u>0</u>	<u>2,560,035</u>
Fund balance, end of period	<u>2,969,599</u>	<u>(750,000)</u>	<u>3,719,599</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 12  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	61,639	61,527	112
Intergovernmental revenues	0	0	0
Investment income	555	0	555
Miscellaneous	1,250	0	1,250
<b>Total Revenues:</b>	<u>63,444</u>	<u>61,527</u>	<u>1,917</u>
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	320	376	56
CHEMICAL WEED CONTROL	151	181	30
MOWING SERVICES	1,751	2,271	520
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	459	595	136
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	209	500	291
REPAIR & MAINT-TELEMETRY	4	5,000	4,996
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT- RTU GATES	0	1,000	1,000
Other	611	617	6
<b>Total Physical Environment</b>	<u>3,505</u>	<u>12,290</u>	<u>8,785</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	1,465	2,549	1,084
<b>Total Capital outlay</b>	<u>1,465</u>	<u>2,549</u>	<u>1,084</u>
<b>Total Expenditures:</b>	<u>4,970</u>	<u>14,839</u>	<u>9,869</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>58,474</u>	<u>46,688</u>	<u>11,786</u>
<b>Other financing sources (uses):</b>			
Transfers out	(28,660)	(46,688)	18,028
<b>Total Other financing sources (uses):</b>	<u>(28,660)</u>	<u>(46,688)</u>	<u>18,028</u>
<b>Net change in fund balance</b>	29,814	0	29,814
<b>Fund balances, beginning of year</b>	166,098	0	166,098
<b>Total Fund balances, beginning of year</b>	<u>166,098</u>	<u>0</u>	<u>166,098</u>
<b>Fund balance, end of period</b>	<u>195,911</u>	<u>0</u>	<u>195,911</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 12A  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	25,187	25,143	44
Intergovernmental revenues	0	0	0
Investment income	294	0	294
Miscellaneous	0	0	0
<b>Total Revenues:</b>	<u>25,481</u>	<u>25,143</u>	<u>338</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	121	142	21
CHEMICAL WEED CONTROL	845	1,096	251
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	1,292	7,332	6,040
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-CULVERTS	2,850	15,000	12,150
REPAIR & MAINT - GATE	0	0	0
R&M- Aerator refurbishments	0	0	0
Other	2,337	1,949	(388)
<b>Total Physical Environment</b>	<u>7,445</u>	<u>27,269</u>	<u>19,824</u>
<b>Capital outlay</b>			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
<b>Total Capital outlay</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures:</b>	<u>7,445</u>	<u>27,269</u>	<u>19,824</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>18,036</u>	<u>(2,126)</u>	<u>20,162</u>
<b>Other financing sources (uses):</b>			
Transfers out	(7,437)	(12,874)	5,437
<b>Total Other financing sources (uses):</b>	<u>(7,437)</u>	<u>(12,874)</u>	<u>5,437</u>
<b>Net change in fund balance</b>	10,600	(15,000)	25,600
<b>Fund balances, beginning of year</b>	97,922	0	97,922
<b>Total Fund balances, beginning of year</b>	<u>97,922</u>	<u>0</u>	<u>97,922</u>
<b>Fund balance, end of period</b>	<u>108,522</u>	<u>(15,000)</u>	<u>123,522</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 14  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	777,761	775,787	1,974
Intergovernmental revenues	0	0	0
Investment income	3,169	0	3,169
Miscellaneous	26,150	0	26,150
<b>Total Revenues:</b>	<u>807,080</u>	<u>775,787</u>	<u>31,293</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	152	500	348
ENGINEERING-PERMITS	1,346	0	(1,346)
LEGAL SERVICES	26,174	500	(25,674)
WATER QUALITY	2,875	4,623	1,748
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	3,944	4,632	688
CHEMICAL WEED CONTROL	28,750	37,297	8,547
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	4,002	5,191	1,189
TRASH DISPOSAL	700	1,000	300
LANDSCAPE MAINTENANCE	1,967	2,552	585
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	111,199	145,224	34,025
REPAIR & MAINT-PUMP STATN	996	20,332	19,336
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	2,035	10,000	7,965
REPAIR & MAINT - GENERAL	160	920	760
REPAIR & MAINT-TELEMTRY	4	5,000	4,996
REPAIR & MAINT-CULVERTS	12,888	5,000	(7,888)
REPAIR & MAINT - GATE	0	0	0
R&M- Aerator refurbishments	20,944	25,000	4,056
R&M- GENERATORS	2,498	1,000	(1,498)
Other	154,694	147,729	(6,965)
<b>Total Physical Environment</b>	<u>375,327</u>	<u>419,500</u>	<u>44,173</u>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	26,233	31,500	5,267
Other	3,971	1,456	(2,515)
<b>Total Capital outlay</b>	<u>30,205</u>	<u>32,956</u>	<u>2,751</u>
Principal	91,708	123,510	31,802
Interest	14,832	34,832	20,000
<b>Total Expenditures:</b>	<u>512,072</u>	<u>610,798</u>	<u>98,726</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>295,008</u>	<u>164,989</u>	<u>130,019</u>
<b>Other financing sources (uses):</b>			
Transfers out	(124,774)	(164,989)	40,215
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 14  
From 10/1/2021 Through 8/31/2022  
(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>(124,774)</u>	<u>(164,989)</u>	<u>40,215</u>
Net change in fund balance	170,235	0	170,235
Fund balances, beginning of year	<u>643,269</u>	<u>0</u>	<u>643,269</u>
Total Fund balances, beginning of year	<u>643,269</u>	<u>0</u>	<u>643,269</u>
Fund balance, end of period	<u>813,504</u>	<u>0</u>	<u>813,504</u>



**Northern Palm Beach County Improvement District**

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

Unit 15

From 10/1/2021 Through 8/31/2022

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	847,623	844,367	3,256
Intergovernmental revenues	0	0	0
Investment income	3,250	0	3,250
Miscellaneous	1,260	0	1,260
<b>Total Revenues:</b>	<u>852,132</u>	<u>844,367</u>	<u>7,765</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	9,231	5,500	(3,731)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,490	1,000	(490)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,121	3,666	545
CHEMICAL WEED CONTROL	55,221	71,638	16,417
MOWING SERVICES	8,003	10,382	2,379
TRASH DISPOSAL	25,000	31,000	6,000
LANDSCAPE MAINTENANCE	1,071	1,389	318
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	123,033	177,724	54,691
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	4,895	5,000	105
REPAIR & MAINT - GENERAL	8,289	12,000	3,711
REPAIR & MAINT-TELEMETRY	21	17,000	16,979
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	10,000	10,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	25,363	25,000	(363)
REPAIR & MAINT- RTU GATES	500	1,500	1,000
Other	158,351	148,136	(10,215)
<b>Total Physical Environment</b>	<u>423,587</u>	<u>521,435</u>	<u>97,848</u>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	93,000	93,000
Other	3,555	6,185	2,630
<b>Total Capital outlay</b>	<u>3,555</u>	<u>99,185</u>	<u>95,630</u>
Principal	0	44,682	44,682
Interest	0	28,100	28,100
<b>Total Expenditures:</b>	<u>427,142</u>	<u>693,402</u>	<u>266,260</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>424,990</u>	<u>150,965</u>	<u>274,025</u>
<b>Other financing sources (uses):</b>			
Transfers out	(108,465)	(161,465)	53,000
<b>Total Other financing sources (uses):</b>	<u>(108,465)</u>	<u>(161,465)</u>	<u>53,000</u>
<b>Net change in fund balance</b>	316,526	(10,500)	327,026
<b>Fund balances, beginning of year</b>			

**Northern Palm Beach County Improvement District**  
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
 Unit 15  
 From 10/1/2021 Through 8/31/2022  
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	574,734	0	574,734
Total Fund balances, beginning of year	574,734	0	574,734
Fund balance, end of period	891,260	(10,500)	901,760

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 16  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	956,377	919,396	36,981
Intergovernmental revenues	0	0	0
Investment income	6,892	0	6,892
Miscellaneous	77,938	0	77,938
<b>Total Revenues:</b>	<u>1,041,207</u>	<u>919,396</u>	<u>121,811</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	19,056	193,500	174,444
ENGINEERING-PERMITS	23,334	0	(23,334)
ENVIRONMENTAL LIASON	0	25,031	25,031
LEGAL SERVICES	49,531	1,000	(48,531)
WATER QUALITY	4,508	5,416	909
FINANCIAL CONS./ADVISOR	107	215	108
AUDITORS SERVICES	3,688	4,332	644
MARSH MAINT-LITTORAL ZONE	572	5,404	4,832
CHEMICAL WEED CONTROL	32,120	38,543	6,424
MOWING SERVICES	41,871	54,319	12,448
SECURITY SERVICES	276,493	279,204	2,711
TRASH DISPOSAL	1,200	5,000	3,800
LANDSCAPE MAINTENANCE	6,132	7,956	1,824
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	17,297	15,750	(1,547)
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	5,650	20,000	14,350
REPAIR & MAINT - GENERAL	329	5,000	4,671
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT-ROADS	44,724	225,000	180,276
REPAIR & MAINT-CULVERTS	4,850	10,000	5,150
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	2,200	10,000	7,800
REPAIR & MAINT- STREET SWEEP	4,807	8,650	3,843
Other	22,805	15,707	(7,098)
<b>Total Physical Environment</b>	<u>561,273</u>	<u>931,527</u>	<u>370,254</u>
<b>Capital outlay</b>			
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	7,407	3,924	(3,483)
<b>Total Capital outlay</b>	<u>7,407</u>	<u>3,924</u>	<u>(3,483)</u>
Principal	0	0	0
<b>Total Expenditures:</b>	<u>568,679</u>	<u>935,451</u>	<u>366,772</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>472,528</u>	<u>(16,055)</u>	<u>488,583</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 16  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(169,050)	(183,945)	14,895
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(169,050)</u>	<u>(183,945)</u>	<u>14,895</u>
Net change in fund balance	303,478	(200,000)	503,478
Fund balances, beginning of year	<u>1,082,661</u>	<u>0</u>	<u>1,082,661</u>
Total Fund balances, beginning of year	<u>1,082,661</u>	<u>0</u>	<u>1,082,661</u>
Fund balance, end of period	<u><u>1,386,139</u></u>	<u><u>(200,000)</u></u>	<u><u>1,586,139</u></u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 18  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	1,524,370	1,522,500	1,870
Intergovernmental revenues	12,597	255,000	(242,403)
Investment income	8,129	0	8,129
Miscellaneous	7,485	0	7,485
<b>Total Revenues:</b>	<b>1,552,581</b>	<b>1,777,500</b>	<b>(224,919)</b>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	13,400	38,500	25,100
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	19,238	10,000	(9,238)
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	29,330	333,304	303,974
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	7,489	8,796	1,307
MARSH MAINT-LITTORAL ZONE	281,724	355,860	74,136
CHEMICAL WEED CONTROL	139,229	167,149	27,920
TRASH DISPOSAL	273	1,300	1,027
LANDSCAPE MAINTENANCE	12,527	16,251	3,724
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	144,196	196,175	51,979
REPAIR & MAINT-PUMP STATN	4,042	20,663	16,621
REPAIR & MAINT-CANAL/LAKE	2,950	10,000	7,050
REPAIR & MAINT-BLDG	2,710	15,000	12,290
REPAIR & MAINT - GENERAL	791	2,100	1,309
REPAIR & MAINT-TELEMETRY	4,224	23,000	18,776
REPAIR & MAINT-ROADS	57,168	110,000	52,832
REPAIR & MAINT-CULVERTS	9,002	40,000	30,998
REPAIR & MAINT - GATE	0	1,000	1,000
Repairs & Maint - Catch Basins	0	10,000	10,000
R&M- Aerator refurbishments	21,770	25,000	3,230
R&M- GENERATORS	6,825	7,000	175
REPAIR & MAINT- STREET SWEEP	20,740	31,000	10,260
Other	205,074	197,384	(7,690)
<b>Total Physical Environment</b>	<b>982,700</b>	<b>1,619,482</b>	<b>636,782</b>
<b>Capital outlay</b>			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	21,612	18,000	(3,612)
Other	1,812	5,600	3,788
<b>Total Capital outlay</b>	<b>23,424</b>	<b>23,600</b>	<b>176</b>
Principal	0	0	0
<b>Total Expenditures:</b>	<b>1,006,124</b>	<b>1,643,082</b>	<b>636,958</b>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 18  
From 10/1/2021 Through 8/31/2022  
(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>546,457</u>	<u>134,418</u>	<u>412,039</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(264,147)	(341,917)	77,770
Capital contributions from landowners	17,267	22,047	(4,780)
Total Other financing sources (uses):	<u>(246,879)</u>	<u>(319,870)</u>	<u>72,991</u>
Net change in fund balance	299,577	(185,452)	485,029
Fund balances, beginning of year	<u>2,158,945</u>	<u>0</u>	<u>2,158,945</u>
Total Fund balances, beginning of year	<u>2,158,945</u>	<u>0</u>	<u>2,158,945</u>
Fund balance, end of period	<u>2,458,522</u>	<u>(185,452)</u>	<u>2,643,974</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 19  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	552,247	552,224	23
Intergovernmental revenues	0	0	0
Investment income	1,538	0	1,538
Miscellaneous	760	0	760
<b>Total Revenues:</b>	<u>554,545</u>	<u>552,224</u>	<u>2,321</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	500	500
LEGAL SERVICES	493	500	7
WATER QUALITY	6,981	12,400	5,419
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	2,107	2,475	368
MARSH MAINT-LITTORAL ZONE	5,490	21,144	15,654
CHEMICAL WEED CONTROL	23,101	27,721	4,620
MOWING SERVICES	3,501	4,542	1,041
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	459	595	136
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	3,119	12,600	9,481
REPAIR & MAINT-AERATORS	41,684	57,407	15,723
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	114	7,000	6,886
REPAIR & MAINT-TELEMTRY	21	5,000	4,979
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	5,236	6,250	1,014
REPAIR & MAINT- RTU GATES	0	1,000	1,000
Other	69,856	62,465	(7,391)
<b>Total Physical Environment</b>	<u>162,163</u>	<u>257,849</u>	<u>95,686</u>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	77,879	96,000	18,121
Other	1,045	1,817	772
<b>Total Capital outlay</b>	<u>78,924</u>	<u>97,817</u>	<u>18,893</u>
Interest	0	0	0
<b>Total Expenditures:</b>	<u>241,086</u>	<u>355,666</u>	<u>114,580</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>313,459</u>	<u>196,558</u>	<u>116,901</u>
<b>Other financing sources (uses):</b>			
Transfers in	7,016	0	7,016
Transfers out	(90,658)	(128,558)	37,900
<b>Total Other financing sources (uses):</b>	<u>(83,642)</u>	<u>(128,558)</u>	<u>44,916</u>
<b>Net change in fund balance</b>	<u>229,817</u>	<u>68,000</u>	<u>161,817</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 19  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	265,769	0	265,769
Total Fund balances, beginning of year	265,769	0	265,769
Fund balance, end of period	495,586	68,000	427,586



**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 19A  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	41,259	41,266	(8)
Investment income	1,339	0	1,339
Miscellaneous	0	0	0
<b>Total Revenues:</b>	<u>42,598</u>	<u>41,266</u>	<u>1,332</u>
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	78	92	14
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	0	0
Other	410	407	(3)
<b>Total Physical Environment</b>	<u>488</u>	<u>11,499</u>	<u>11,011</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	5,266	15,000	9,734
<b>Total Capital outlay</b>	<u>5,266</u>	<u>15,000</u>	<u>9,734</u>
<b>Total Expenditures:</b>	<u>5,754</u>	<u>26,499</u>	<u>20,745</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>36,843</u>	<u>14,767</u>	<u>22,076</u>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(11,127)	(14,767)	3,640
<b>Total Other financing sources (uses):</b>	<u>(11,127)</u>	<u>(14,767)</u>	<u>3,640</u>
<b>Net change in fund balance</b>	25,716	0	25,716
<b>Fund balances, beginning of year</b>	<u>470,456</u>	<u>0</u>	<u>470,456</u>
<b>Total Fund balances, beginning of year</b>	<u>470,456</u>	<u>0</u>	<u>470,456</u>
<b>Fund balance, end of period</b>	<u>496,173</u>	<u>0</u>	<u>496,173</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 20  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	230,015	245,387	(15,372)
Intergovernmental revenues	0	0	0
Investment income	1,231	0	1,231
Miscellaneous	(140)	0	(140)
<b>Total Revenues:</b>	<u>231,106</u>	<u>245,387</u>	<u>(14,281)</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	68,231	0	(68,231)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,925	1,000	(925)
SPECIAL SERVICES	0	0	0
WATER QUALITY	1,250	1,620	370
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	3,500	0	(3,500)
AUDITORS SERVICES	530	622	92
CHEMICAL WEED CONTROL	5,084	6,595	1,511
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	10,000	10,000	0
REPAIR & MAINT - GENERAL	4,973	7,000	2,028
Repairs & Maint - Catch Basins	0	3,500	3,500
Other	2,189	2,186	(3)
<b>Total Physical Environment</b>	<u>97,681</u>	<u>32,773</u>	<u>(64,908)</u>
<b>Capital outlay</b>			
CULVERTS/STRUCTURES	0	0	0
Other	282	491	209
<b>Total Capital outlay</b>	<u>282</u>	<u>491</u>	<u>209</u>
Principal	0	119,257	119,257
Interest	0	75,000	75,000
<b>Total Expenditures:</b>	<u>97,963</u>	<u>227,521</u>	<u>129,558</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>133,143</u>	<u>17,866</u>	<u>115,277</u>
<b>Other financing sources (uses):</b>			
Transfers out	(22,920)	(17,866)	(5,054)
Capital contributions from landowners	0	0	0
Repayment to landowners	(14,710)	0	(14,710)
Proceeds from sales/disposals of capital assets	0	0	0
<b>Total Other financing sources (uses):</b>	<u>(37,630)</u>	<u>(17,866)</u>	<u>(19,764)</u>
<b>Net change in fund balance</b>	95,513	0	95,513
<b>Fund balances, beginning of year</b>	<u>311,593</u>	<u>0</u>	<u>311,593</u>
<b>Total Fund balances, beginning of year</b>	<u>311,593</u>	<u>0</u>	<u>311,593</u>
<b>Fund balance, end of period</b>	<u>407,107</u>	<u>0</u>	<u>407,107</u>

**Northern Palm Beach County Improvement District**

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

Unit 21

From 10/1/2021 Through 8/31/2022

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	363,825	363,371	454
Intergovernmental revenues	0	0	0
Investment income	1,506	0	1,506
Miscellaneous	190	0	190
<b>Total Revenues:</b>	<u>365,521</u>	<u>363,371</u>	<u>2,150</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	7,837	1,000	(6,837)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	116	500	384
WATER QUALITY	3,498	7,545	4,048
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	2,540	2,983	443
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	0	0	0
LANDSCAPE MAINTENANCE	153	198	45
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	96,232	96,600	368
REPAIR & MAINT-AERATORS	22,446	45,560	23,114
REPAIR & MAINT-PUMP STATN	1,867	5,332	3,465
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,350	9,000	7,650
REPAIR & MAINT-BLDG	355	10,000	9,646
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	3,276	4,000	724
REPAIR & MAINT-TELEMTRY	18,882	18,500	(382)
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	5,000	5,000
REPAIR & MAINT - GATE	0	0	0
R&M- GENERATORS	2,180	1,000	(1,180)
Other	21,951	16,910	(5,041)
<b>Total Physical Environment</b>	<u>182,680</u>	<u>224,128</u>	<u>41,448</u>
<b>Capital outlay</b>			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	173,767	0	(173,767)
Other	223	386	163
<b>Total Capital outlay</b>	<u>173,990</u>	<u>386</u>	<u>(173,604)</u>
Principal	0	0	0
Interest	0	0	0
<b>Total Expenditures:</b>	<u>356,670</u>	<u>224,514</u>	<u>(132,156)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>8,851</u>	<u>138,857</u>	<u>(130,006)</u>
<b>Other financing sources (uses):</b>			
Transfers out	(149,628)	(180,357)	30,729

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 21  
From 10/1/2021 Through 8/31/2022  
(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>(149,628)</u>	<u>(180,357)</u>	<u>30,729</u>
Net change in fund balance	(140,777)	(41,500)	(99,277)
Fund balances, beginning of year	<u>602,049</u>	<u>0</u>	<u>602,049</u>
Total Fund balances, beginning of year	<u>602,049</u>	<u>0</u>	<u>602,049</u>
Fund balance, end of period	<u>461,272</u>	<u>(41,500)</u>	<u>502,772</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 23  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	196,437	196,181	256
Intergovernmental revenues	0	0	0
Investment income	859	0	859
Miscellaneous	500	0	500
<b>Total Revenues:</b>	<b>197,796</b>	<b>196,181</b>	<b>1,615</b>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	440	500	60
WATER QUALITY	1,156	1,714	558
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,082	1,271	189
MARSH MAINT-LITTORAL ZONE	2,539	32,162	29,623
CHEMICAL WEED CONTROL	29,400	35,280	5,880
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	255	331	76
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	64,894	63,000	(1,894)
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,890	5,000	3,110
REPAIR & MAINT - GENERAL	7	3,500	3,493
REPAIR & MAINT-TELEMETRY	2	5,000	4,998
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	22,662	15,000	(7,662)
REPAIR & MAINT - GATE	0	200	200
REPAIR & MAINT- RTU GATES	0	500	500
Other	2,184	2,166	(18)
<b>Total Physical Environment</b>	<b>126,511</b>	<b>166,624</b>	<b>40,113</b>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	770	905	135
<b>Total Capital outlay</b>	<b>770</b>	<b>905</b>	<b>135</b>
<b>Total Expenditures:</b>	<b>127,282</b>	<b>167,529</b>	<b>40,247</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>70,515</b>	<b>28,652</b>	<b>41,863</b>
<b>Other financing sources (uses):</b>			
Transfers out	(59,044)	(83,652)	24,608
<b>Total Other financing sources (uses):</b>	<b>(59,044)</b>	<b>(83,652)</b>	<b>24,608</b>
<b>Net change in fund balance</b>	<b>11,471</b>	<b>(55,000)</b>	<b>66,471</b>
<b>Fund balances, beginning of year</b>	<b>265,082</b>	<b>0</b>	<b>265,082</b>
<b>Total Fund balances, beginning of year</b>	<b>265,082</b>	<b>0</b>	<b>265,082</b>

**Northern Palm Beach County Improvement District**  
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
 Unit 23  
 From 10/1/2021 Through 8/31/2022  
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	276,553	(55,000)	331,553

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 24  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	216,132	215,939	193
Intergovernmental revenues	0	0	0
Investment income	2,394	0	2,394
Miscellaneous	3,040	0	3,040
<b>Total Revenues:</b>	<u>221,566</u>	<u>215,939</u>	<u>5,627</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	2,445	0	(2,445)
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,254	1,473	219
MARSH MAINT-LITTORAL ZONE	27,495	40,031	12,536
CHEMICAL WEED CONTROL	29,760	35,712	5,952
MOWING SERVICES	12,005	15,574	3,569
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	4,385	5,689	1,304
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	7,177	14,700	7,523
REPAIR & MAINT-AERATORS	3,904	7,332	3,428
REPAIR & MAINT-PUMP STATN	20,045	5,332	(14,713)
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	650	10,000	9,350
REPAIR & MAINT-WELLS	0	2,500	2,500
REPAIR & MAINT - GENERAL	31	12,000	11,969
REPAIR & MAINT-TELEMETRY	2	5,000	4,998
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	0	0
R&M- GENERATORS	2,279	10,000	7,721
Other	13,830	12,876	(954)
<b>Total Physical Environment</b>	<u>125,262</u>	<u>205,219</u>	<u>79,957</u>
<b>Capital outlay</b>			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	321	559	238
<b>Total Capital outlay</b>	<u>321</u>	<u>559</u>	<u>238</u>
Principal	0	0	0
<b>Total Expenditures:</b>	<u>125,583</u>	<u>205,778</u>	<u>80,195</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>95,983</u>	<u>10,161</u>	<u>85,822</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 24  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers in	0	0	0
Transfers out	(85,889)	(110,161)	24,272
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(85,889)</u>	<u>(110,161)</u>	<u>24,272</u>
Net change in fund balance	10,094	(100,000)	110,094
Fund balances, beginning of year	844,634	0	844,634
Total Fund balances, beginning of year	<u>844,634</u>	<u>0</u>	<u>844,634</u>
Fund balance, end of period	<u><u>854,727</u></u>	<u><u>(100,000)</u></u>	<u><u>954,727</u></u>



**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 27B  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	118,505	118,808	(303)
Investment income	839	0	839
Total Investment income	839	0	839
<b>Total Revenues:</b>	<b>119,344</b>	<b>118,808</b>	<b>536</b>
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	0	500	500
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	107	215	108
AUDITORS SERVICES	1,088	1,278	190
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	572	16,422	15,850
CHEMICAL WEED CONTROL	4,204	5,045	841
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	32,969	42,000	9,031
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	850	2,000	1,150
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	5,000	5,000
R & M PRESERVE STRUCTURES	0	0	0
Other	1,169	1,701	532
<b>Total Physical Environment</b>	<b>40,960</b>	<b>75,911</b>	<b>34,951</b>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	398	692	294
<b>Total Capital outlay</b>	<b>398</b>	<b>692</b>	<b>294</b>
<b>Total Expenditures:</b>	<b>41,358</b>	<b>76,603</b>	<b>35,245</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>77,986</b>	<b>42,205</b>	<b>35,781</b>
<b>Other financing sources (uses):</b>			
Transfers out	(40,011)	(52,205)	12,194
<b>Total Other financing sources (uses):</b>	<b>(40,011)</b>	<b>(52,205)</b>	<b>12,194</b>
<b>Net change in fund balance</b>	<b>37,975</b>	<b>(10,000)</b>	<b>47,975</b>
<b>Fund balances, beginning of year</b>	<b>245,759</b>	<b>0</b>	<b>245,759</b>
<b>Total Fund balances, beginning of year</b>	<b>245,759</b>	<b>0</b>	<b>245,759</b>
<b>Fund balance, end of period</b>	<b>283,735</b>	<b>(10,000)</b>	<b>293,735</b>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 29  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	40,609	40,608	1
Intergovernmental revenues	0	0	0
Investment income	522	0	522
Miscellaneous	0	0	0
<b>Total Revenues:</b>	<u>41,131</u>	<u>40,608</u>	<u>523</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	500	500
LEGAL SERVICES	0	500	500
WATER QUALITY	1,156	1,714	558
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	257	302	45
MARSH MAINT-LITTORAL ZONE	572	5,404	4,832
CHEMICAL WEED CONTROL	8,505	10,206	1,701
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	5,993	15,750	9,757
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	3,500	3,500
Other	406	403	(3)
<b>Total Physical Environment</b>	<u>16,889</u>	<u>38,779</u>	<u>21,890</u>
Capital outlay	97	168	71
<b>Total Expenditures:</b>	<u>16,986</u>	<u>38,947</u>	<u>21,961</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>24,145</u>	<u>1,661</u>	<u>22,484</u>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(15,210)	(22,161)	6,951
<b>Total Other financing sources (uses):</b>	<u>(15,210)</u>	<u>(22,161)</u>	<u>6,951</u>
<b>Net change in fund balance</b>	8,935	(20,500)	29,435
<b>Fund balances, beginning of year</b>	181,800	0	181,800
<b>Total Fund balances, beginning of year</b>	<u>181,800</u>	<u>0</u>	<u>181,800</u>
<b>Fund balance, end of period</b>	<u>190,735</u>	<u>(20,500)</u>	<u>211,235</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 31  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	833,531	831,892	1,639
Intergovernmental revenues	0	0	0
Investment income	8,688	0	8,688
Miscellaneous	7,881	0	7,881
<b>Total Revenues:</b>	<u>850,100</u>	<u>831,892</u>	<u>18,208</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	13,760	70,000	56,240
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	13,550	10,000	(3,550)
WATER QUALITY	1,087	4,140	3,053
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,578	4,203	625
LANDSCAPE MAINTENANCE	357	463	106
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	130,510	259,923	129,413
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	14,000	15,500	1,500
REPAIR & MAINT-BLDG	95	15,000	14,905
REPAIR & MAINT - GENERAL	8,803	550	(8,253)
REPAIR & MAINT-TELEMETRY	35	5,000	4,965
REPAIR & MAINT-ROADS	21,123	155,000	133,877
REPAIR & MAINT-CULVERTS	2,388	20,000	17,612
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	20,000	20,000
R&M- Aerator refurbishments	20,944	31,250	10,306
REPAIR & MAINT- RTU GATES	0	1,000	1,000
Other	238,191	220,037	(18,154)
<b>Total Physical Environment</b>	<u>468,421</u>	<u>832,566</u>	<u>364,145</u>
<b>Capital outlay</b>			
BUILDINGS	2,036,001	0	(2,036,001)
IMPRVMNTS OTHER THAN BLDG	12,000	0	(12,000)
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	75,749	138,000	62,251
Other	3,723	3,589	(134)
<b>Total Capital outlay</b>	<u>2,127,472</u>	<u>141,589</u>	<u>(1,985,883)</u>
Principal	0	0	0
Interest	0	0	0
<b>Total Expenditures:</b>	<u>2,595,894</u>	<u>974,155</u>	<u>(1,621,739)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(1,745,793)</u>	<u>(142,263)</u>	<u>(1,603,530)</u>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(172,296)	(222,737)	50,441

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 31  
From 10/1/2021 Through 8/31/2022  
(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>(172,296)</u>	<u>(222,737)</u>	<u>50,441</u>
Net change in fund balance	(1,918,089)	(365,000)	(1,553,089)
Fund balances, beginning of year	<u>4,281,544</u>	<u>0</u>	<u>4,281,544</u>
Total Fund balances, beginning of year	<u>4,281,544</u>	<u>0</u>	<u>4,281,544</u>
Fund balance, end of period	<u>2,363,455</u>	<u>(365,000)</u>	<u>2,728,455</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 32  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	19,755	19,712	43
Intergovernmental revenues	0	0	0
Investment income	70	0	70
Miscellaneous	0	0	0
<b>Total Revenues:</b>	<u>19,826</u>	<u>19,712</u>	<u>114</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	81	95	14
CHEMICAL WEED CONTROL	1,403	1,683	280
MOWING SERVICES	1,751	2,271	520
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	0	250	250
JANITORIAL	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,800	5,000	2,200
REPAIR & MAINT-OFF EQMT	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
Other	194	196	2
<b>Total Physical Environment</b>	<u>6,228</u>	<u>11,995</u>	<u>5,767</u>
<b>Capital outlay</b>			
CULVERTS/STRUCTURES	0	0	0
Other	41	71	30
<b>Total Capital outlay</b>	<u>41</u>	<u>71</u>	<u>30</u>
<b>Total Expenditures:</b>	<u>6,269</u>	<u>12,066</u>	<u>5,797</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>13,556</u>	<u>7,646</u>	<u>5,910</u>
<b>Other financing sources (uses):</b>			
Transfers out	(5,137)	(8,146)	3,009
<b>Total Other financing sources (uses):</b>	<u>(5,137)</u>	<u>(8,146)</u>	<u>3,009</u>
<b>Net change in fund balance</b>	8,419	(500)	8,919
<b>Fund balances, beginning of year</b>	12,551	0	12,551
<b>Total Fund balances, beginning of year</b>	<u>12,551</u>	<u>0</u>	<u>12,551</u>
<b>Fund balance, end of period</b>	<u>20,970</u>	<u>(500)</u>	<u>21,470</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 32A  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	5,436	5,405	31
Investment income	106	0	106
Total Investment income	106	0	106
<b>Total Revenues:</b>	<u>5,542</u>	<u>5,405</u>	<u>137</u>
<b>Expenditures:</b>			
Physical Environment			
WATER QUALITY	1,156	1,714	558
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	44	52	8
MOWING SERVICES	1,751	2,271	520
SECURITY SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	52	54	2
<b>Total Physical Environment</b>	<u>3,003</u>	<u>5,591</u>	<u>2,588</u>
Principal	0	0	0
Interest	0	0	0
<b>Total Expenditures:</b>	<u>3,003</u>	<u>5,591</u>	<u>2,588</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>2,539</u>	<u>(186)</u>	<u>2,725</u>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(429)	(814)	385
<b>Total Other financing sources (uses):</b>	<u>(429)</u>	<u>(814)</u>	<u>385</u>
<b>Net change in fund balance</b>	2,110	(1,000)	3,110
<b>Fund balances, beginning of year</b>	<u>35,071</u>	<u>0</u>	<u>35,071</u>
<b>Total Fund balances, beginning of year</b>	<u>35,071</u>	<u>0</u>	<u>35,071</u>
<b>Fund balance, end of period</b>	<u>37,181</u>	<u>(1,000)</u>	<u>38,181</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 33  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	14,109	14,082	27
Intergovernmental revenues	0	0	0
Investment income	181	0	181
Miscellaneous	750	0	750
<b>Total Revenues:</b>	<u>15,040</u>	<u>14,082</u>	<u>958</u>
<b>Expenditures:</b>			
Physical Environment			
LEGAL SERVICES	0	0	0
WATER QUALITY	1,156	1,714	558
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	94	110	16
CHEMICAL WEED CONTROL	1,576	1,892	316
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	4,200	4,200
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	1,500	1,500
Other	141	139	(2)
<b>Total Physical Environment</b>	<u>2,967</u>	<u>10,555</u>	<u>7,588</u>
Capital outlay	58	101	43
<b>Total Expenditures:</b>	<u>3,025</u>	<u>10,656</u>	<u>7,631</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>12,015</u>	<u>3,426</u>	<u>8,589</u>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(6,814)	(9,426)	2,612
<b>Total Other financing sources (uses):</b>	<u>(6,814)</u>	<u>(9,426)</u>	<u>2,612</u>
Net change in fund balance	5,201	(6,000)	11,201
Fund balances, beginning of year	61,103	0	61,103
<b>Total Fund balances, beginning of year</b>	<u>61,103</u>	<u>0</u>	<u>61,103</u>
<b>Fund balance, end of period</b>	<u>66,304</u>	<u>(6,000)</u>	<u>72,304</u>

**Northern Palm Beach County Improvement District**

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

Unit 34

From 10/1/2021 Through 8/31/2022

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	170,874	170,025	849
Intergovernmental revenues	0	0	0
Investment income	989	0	989
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Revenues:</b>	<u>171,863</u>	<u>170,025</u>	<u>1,838</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	2,800	29,800	27,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	261	500	239
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	15,471	18,822	3,351
AUDITORS SERVICES	1,063	1,248	185
LANDSCAPE MAINTENANCE	10,317	13,384	3,067
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	6,387	10,000	3,613
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	6,356	48,000	41,644
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	13,848	24,000	10,152
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	2,500	2,500
Other	<u>4,078</u>	<u>4,544</u>	<u>466</u>
<b>Total Physical Environment</b>	<u>60,580</u>	<u>152,798</u>	<u>92,218</u>
<b>Capital outlay</b>			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	<u>97</u>	<u>869</u>	<u>772</u>
<b>Total Capital outlay</b>	<u>97</u>	<u>869</u>	<u>772</u>
Principal	21,668	21,668	0
Interest	<u>7,042</u>	<u>6,933</u>	<u>(109)</u>
<b>Total Expenditures:</b>	<u>89,387</u>	<u>182,268</u>	<u>92,881</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>82,476</u>	<u>(12,243)</u>	<u>94,719</u>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	<u>(49,433)</u>	<u>(58,257)</u>	<u>8,824</u>
<b>Total Other financing sources (uses):</b>	<u>(49,433)</u>	<u>(58,257)</u>	<u>8,824</u>
<b>Net change in fund balance</b>	33,043	(70,500)	103,543
<b>Fund balances, beginning of year</b>	<u>237,853</u>	<u>0</u>	<u>237,853</u>
<b>Total Fund balances, beginning of year</b>	<u>237,853</u>	<u>0</u>	<u>237,853</u>
<b>Fund balance, end of period</b>	<u>270,896</u>	<u>(70,500)</u>	<u>341,396</u>



**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 38  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	74,335	74,083	252
Investment income	<u>838</u>	<u>0</u>	<u>838</u>
Total Investment income	<u>838</u>	<u>0</u>	<u>838</u>
Total Revenues:	<u>75,173</u>	<u>74,083</u>	<u>1,090</u>
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	203	238	35
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMTRY	0	0	0
REPAIR & MAINT-ROADS	0	20,000	20,000
REPAIR & MAINT-CULVERTS	0	3,500	3,500
Repairs & Maint - Catch Basins	0	10,000	10,000
Other	<u>728</u>	<u>734</u>	<u>6</u>
Total Physical Environment	930	45,972	45,042
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	<u>73</u>	<u>126</u>	<u>53</u>
Total Capital outlay	<u>73</u>	<u>126</u>	<u>53</u>
Total Expenditures:	<u>1,003</u>	<u>46,098</u>	<u>45,095</u>
Excess (deficiency) of revenues over expenditures	<u>74,170</u>	<u>27,985</u>	<u>46,185</u>
<b>Other financing sources (uses):</b>			
Transfers out	<u>(18,090)</u>	<u>(28,985)</u>	<u>10,895</u>
Total Other financing sources (uses):	<u>(18,090)</u>	<u>(28,985)</u>	<u>10,895</u>
Net change in fund balance	56,080	(1,000)	57,080
Fund balances, beginning of year	<u>240,055</u>	<u>0</u>	<u>240,055</u>
Total Fund balances, beginning of year	<u>240,055</u>	<u>0</u>	<u>240,055</u>
Fund balance, end of period	<u>296,135</u>	<u>(1,000)</u>	<u>297,135</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 41  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	4,084	4,079	5
Investment income	109	0	109
Miscellaneous	0	0	0
<b>Total Revenues:</b>	<u>4,193</u>	<u>4,079</u>	<u>114</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	1,156	1,714	558
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	40	47	7
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	3,500	3,500
Other	41	42	1
<b>Total Physical Environment</b>	<u>1,237</u>	<u>5,303</u>	<u>4,066</u>
<b>Capital outlay</b>			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	29	50	21
<b>Total Capital outlay</b>	<u>29</u>	<u>50</u>	<u>21</u>
<b>Total Expenditures:</b>	<u>1,265</u>	<u>5,353</u>	<u>4,088</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>2,928</u>	<u>(1,274)</u>	<u>4,202</u>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(2,641)	(4,926)	2,285
<b>Total Other financing sources (uses):</b>	<u>(2,641)</u>	<u>(4,926)</u>	<u>2,285</u>
<b>Net change in fund balance</b>	286	(6,200)	6,486
<b>Fund balances, beginning of year</b>	<u>39,901</u>	<u>0</u>	<u>39,901</u>
<b>Total Fund balances, beginning of year</b>	<u>39,901</u>	<u>0</u>	<u>39,901</u>
<b>Fund balance, end of period</b>	<u>40,187</u>	<u>(6,200)</u>	<u>46,387</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 43  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	849,257	846,888	2,369
Intergovernmental revenues	0	0	0
Investment income	3,586	0	3,586
Miscellaneous	2,486	0	2,486
<b>Total Revenues:</b>	<b>855,328</b>	<b>846,888</b>	<b>8,440</b>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	4,320	2,000	(2,320)
ENGINEERING-PERMITS	1,285	0	(1,285)
LEGAL SERVICES	0	2,000	2,000
LEGAL - SPECIAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	107	215	108
OTHER PROFESSIONAL SVCS	4,800	0	(4,800)
AUDITORS SERVICES	4,881	5,733	852
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	96,759	125,525	28,766
MOWING SERVICES	9,144	11,863	2,719
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	3,285	4,261	976
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	201,009	257,250	56,241
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-PUMP STATN	101,641	20,464	(81,177)
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	780	10,000	9,220
REPAIR & MAINT - GENERAL	6,522	2,500	(4,022)
REPAIR & MAINT-TELEMTRY	8,518	41,100	32,582
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	1,000	1,000
REPAIR & MAINT - IRRIGATION	0	0	0
R&M- GENERATORS	3,025	1,000	(2,025)
R & M PRESERVE STRUCTURES	0	0	0
REPAIR & MAINT- RTU GATES	758	1,500	743
Other	36,646	51,659	15,013
<b>Total Physical Environment</b>	<b>483,480</b>	<b>559,070</b>	<b>75,590</b>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	6,780	12,000	5,220
Other	563	980	417
<b>Total Capital outlay</b>	<b>7,343</b>	<b>12,980</b>	<b>5,637</b>
<b>Total Expenditures:</b>	<b>490,823</b>	<b>572,050</b>	<b>81,227</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>364,505</b>	<b>274,838</b>	<b>89,667</b>

Other financing sources (uses):

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 43  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	<u>(220,711)</u>	<u>(274,838)</u>	<u>54,127</u>
Total Other financing sources (uses):	<u>(220,711)</u>	<u>(274,838)</u>	<u>54,127</u>
Net change in fund balance	143,794	0	143,794
Fund balances, beginning of year			
	<u>1,039,082</u>	<u>0</u>	<u>1,039,082</u>
Total Fund balances, beginning of year	<u>1,039,082</u>	<u>0</u>	<u>1,039,082</u>
Fund balance, end of period	<u><u>1,182,876</u></u>	<u><u>0</u></u>	<u><u>1,182,876</u></u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 44  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	51,637	51,289	348
Intergovernmental revenues	0	0	0
Investment income	1,516	0	1,516
Miscellaneous	1,212	0	1,212
<b>Total Revenues:</b>	<u>54,365</u>	<u>51,289</u>	<u>3,076</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	11,900	11,900	0
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	358	500	143
FINANCIAL CONS./ADVISOR	107	215	108
AUDITORS SERVICES	1,140	1,339	199
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	20,000	20,000
Other	502	1,556	1,054
<b>Total Physical Environment</b>	<u>14,006</u>	<u>35,510</u>	<u>21,504</u>
<b>Capital outlay</b>			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	2,612	2,628	16
<b>Total Capital outlay</b>	<u>2,612</u>	<u>2,628</u>	<u>16</u>
<b>Total Expenditures:</b>	<u>16,619</u>	<u>38,138</u>	<u>21,519</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>37,746</u>	<u>13,151</u>	<u>24,595</u>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(28,307)	(45,651)	17,344
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
<b>Total Other financing sources (uses):</b>	<u>(28,307)</u>	<u>(45,651)</u>	<u>17,344</u>
<b>Net change in fund balance</b>	9,439	(32,500)	41,939
<b>Fund balances, beginning of year</b>	534,210	0	534,210
<b>Total Fund balances, beginning of year</b>	<u>534,210</u>	<u>0</u>	<u>534,210</u>
<b>Fund balance, end of period</b>	<u>543,649</u>	<u>(32,500)</u>	<u>576,149</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 45  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	416,980	416,732	248
Intergovernmental revenues	0	0	0
Investment income	1,396	0	1,396
Total Investment income	1,396	0	1,396
<b>Total Revenues:</b>	<b>418,375</b>	<b>416,732</b>	<b>1,643</b>
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	12,726	17,800	5,074
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	248	1,000	753
WATER QUALITY	1,156	1,714	558
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,176	1,381	205
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	2,539	5,404	2,865
CHEMICAL WEED CONTROL	6,209	7,450	1,241
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	35,498	49,875	14,377
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	3,643	3,000	(643)
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	2,669	2,000	(669)
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	64,844	290,000	225,156
REPAIR & MAINT-CULVERTS	0	10,000	10,000
Repairs & Maint - Catch Basins	1,150	10,000	8,850
R & M PRESERVE STRUCTURES	0	0	0
REPAIR & MAINT- STREET SWEEP	13,635	16,750	3,116
Other	4,130	4,129	(1)
<b>Total Physical Environment</b>	<b>149,622</b>	<b>420,503</b>	<b>270,881</b>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	1,796	1,914	118
<b>Total Capital outlay</b>	<b>1,796</b>	<b>1,914</b>	<b>118</b>
Debt issuance costs	0	0	0
<b>Total Expenditures:</b>	<b>151,418</b>	<b>422,417</b>	<b>270,999</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>266,957</b>	<b>(5,685)</b>	<b>272,642</b>
<b>Other financing sources (uses):</b>			
Transfers out	(69,473)	(84,315)	14,842
<b>Total Other financing sources (uses):</b>	<b>(69,473)</b>	<b>(84,315)</b>	<b>14,842</b>
Net change in fund balance	197,484	(90,000)	287,484
Fund balances, beginning of year	248,784	0	248,784

**Northern Palm Beach County Improvement District**  
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
 Unit 45  
 From 10/1/2021 Through 8/31/2022  
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	248,784	0	248,784
Fund balance, end of period	446,268	(90,000)	536,268

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 46  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	43,642	43,560	82
Investment income	751	0	751
Miscellaneous	<u>(50)</u>	<u>0</u>	<u>(50)</u>
Total Revenues:	<u>44,343</u>	<u>43,560</u>	<u>783</u>
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	214	430	216
AUDITORS SERVICES	1,057	1,242	185
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	10,000	10,000
Other	<u>431</u>	<u>1,455</u>	<u>1,024</u>
Total Physical Environment	1,703	20,627	18,924
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	<u>608</u>	<u>1,058</u>	<u>450</u>
Total Capital outlay	<u>608</u>	<u>1,058</u>	<u>450</u>
Total Expenditures:	<u>2,311</u>	<u>21,685</u>	<u>19,374</u>
Excess (deficiency) of revenues over expenditures	<u>42,032</u>	<u>21,875</u>	<u>20,157</u>
<b>Other financing sources (uses):</b>			
Transfers out	(17,225)	(21,875)	4,650
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(17,225)</u>	<u>(21,875)</u>	<u>4,650</u>
Net change in fund balance	24,808	0	24,808
Fund balances, beginning of year	<u>247,236</u>	<u>0</u>	<u>247,236</u>
Total Fund balances, beginning of year	<u>247,236</u>	<u>0</u>	<u>247,236</u>
Fund balance, end of period	<u>272,043</u>	<u>0</u>	<u>272,043</u>



**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 47  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	42,517	42,448	69
Intergovernmental revenues	0	0	0
Investment income	1,157	0	1,157
Miscellaneous	1,266	0	1,266
<b>Total Revenues:</b>	<u>44,940</u>	<u>42,448</u>	<u>2,492</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	2,300	3,300	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	1,156	1,714	558
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	250	294	44
MARSH MAINT-LITTORAL ZONE	0	0	0
LANDSCAPE MAINTENANCE	612	794	182
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-PUMP STATN	787	0	(787)
REPAIR & MAINT-CANAL/LAKE	690	2,500	1,810
REPAIR & MAINT - GENERAL	667	3,000	2,333
REPAIR & MAINT-TELEMETRY	8	17,000	16,992
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	10,000	10,000
REPAIR & MAINT- STREET SWEEP	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	500	500
Other	1,140	2,019	879
<b>Total Physical Environment</b>	<u>7,611</u>	<u>43,621</u>	<u>36,010</u>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	1,134	1,367	233
<b>Total Capital outlay</b>	<u>1,134</u>	<u>1,367</u>	<u>233</u>
<b>Total Expenditures:</b>	<u>8,744</u>	<u>44,988</u>	<u>36,244</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>36,196</u>	<u>(2,540)</u>	<u>38,736</u>
<b>Other financing sources (uses):</b>			
Transfers out	(19,402)	(24,960)	5,558
Capital contributions from landowners	0	0	0
<b>Total Other financing sources (uses):</b>	<u>(19,402)</u>	<u>(24,960)</u>	<u>5,558</u>
<b>Net change in fund balance</b>	16,794	(27,500)	44,294
<b>Fund balances, beginning of year</b>	402,944	0	402,944

**Northern Palm Beach County Improvement District**  
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
 Unit 47  
 From 10/1/2021 Through 8/31/2022  
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	402,944	0	402,944
Fund balance, end of period	419,739	(27,500)	447,239

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 49  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	69,421	69,455	(34)
Investment income	669	0	669
Miscellaneous	6,426	0	6,426
<b>Total Revenues:</b>	<b>76,516</b>	<b>69,455</b>	<b>7,061</b>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	1,098	0	(1,098)
LEGAL SERVICES	3,019	500	(2,519)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	393	462	69
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	5,440	6,528	1,088
MOWING SERVICES	2,001	2,596	595
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	18,643	26,250	7,607
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
Other	695	688	(7)
<b>Total Physical Environment</b>	<b>31,289</b>	<b>40,524</b>	<b>9,235</b>
<b>Capital outlay</b>			
MACHINERY & EQUIPMENT	0	0	0
Other	1,227	98	(1,129)
<b>Total Capital outlay</b>	<b>1,227</b>	<b>98</b>	<b>(1,129)</b>
<b>Total Expenditures:</b>	<b>32,515</b>	<b>40,622</b>	<b>8,107</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>44,001</b>	<b>28,833</b>	<b>15,168</b>
<b>Other financing sources (uses):</b>			
Transfers out	(22,204)	(31,333)	9,129
<b>Total Other financing sources (uses):</b>	<b>(22,204)</b>	<b>(31,333)</b>	<b>9,129</b>
<b>Net change in fund balance</b>	<b>21,796</b>	<b>(2,500)</b>	<b>24,296</b>
<b>Fund balances, beginning of year</b>	<b>200,152</b>	<b>0</b>	<b>200,152</b>
<b>Total Fund balances, beginning of year</b>	<b>200,152</b>	<b>0</b>	<b>200,152</b>
<b>Fund balance, end of period</b>	<b>221,948</b>	<b>(2,500)</b>	<b>224,448</b>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 51  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	32,943	32,752	191
Investment income	260	0	260
Miscellaneous	0	0	0
<b>Total Revenues:</b>	<u>33,203</u>	<u>32,752</u>	<u>451</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	100	100
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	385	500	115
AUDITORS SERVICES	127	149	22
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	321	325	4
<b>Total Physical Environment</b>	<u>833</u>	<u>16,074</u>	<u>15,241</u>
<b>Capital outlay</b>			
MACHINERY & EQUIPMENT	0	0	0
Other	57	99	42
<b>Total Capital outlay</b>	<u>57</u>	<u>99</u>	<u>42</u>
<b>Total Expenditures:</b>	<u>890</u>	<u>16,173</u>	<u>15,283</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>32,313</u>	<u>16,579</u>	<u>15,734</u>
<b>Other financing sources (uses):</b>			
Transfers out	(7,032)	(11,579)	4,548
Capital contributions from landowners	0	0	0
<b>Total Other financing sources (uses):</b>	<u>(7,032)</u>	<u>(11,579)</u>	<u>4,548</u>
<b>Net change in fund balance</b>	25,281	5,000	20,281
<b>Fund balances, beginning of year</b>	<u>57,556</u>	<u>0</u>	<u>57,556</u>
<b>Total Fund balances, beginning of year</b>	<u>57,556</u>	<u>0</u>	<u>57,556</u>
<b>Fund balance, end of period</b>	<u>82,837</u>	<u>5,000</u>	<u>77,837</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 53  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	71,837	71,131	706
Investment income	674	0	674
Miscellaneous	93,716	0	93,716
<b>Total Revenues:</b>	<u>166,226</u>	<u>71,131</u>	<u>95,095</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	1,112	0	(1,112)
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	214	430	216
AUDITORS SERVICES	1,058	1,243	185
TRASH DISPOSAL	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	429	1,000	571
REPAIR & MAINT-ROADS	2,990	10,000	7,010
REPAIR & MAINT-CULVERTS	0	10,000	10,000
Other	11,220	3,705	(7,515)
<b>Total Physical Environment</b>	<u>17,023</u>	<u>42,878</u>	<u>25,855</u>
Capital outlay	838	1,726	888
<b>Total Expenditures:</b>	<u>17,861</u>	<u>44,604</u>	<u>26,743</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>148,365</u>	<u>26,527</u>	<u>121,838</u>
<b>Other financing sources (uses):</b>			
Transfers out	(31,232)	(26,527)	(4,705)
Capital contributions from landowners	0	0	0
<b>Total Other financing sources (uses):</b>	<u>(31,232)</u>	<u>(26,527)</u>	<u>(4,705)</u>
<b>Net change in fund balance</b>	117,133	0	117,133
<b>Fund balances, beginning of year</b>	<u>138,843</u>	<u>0</u>	<u>138,843</u>
<b>Total Fund balances, beginning of year</b>	<u>138,843</u>	<u>0</u>	<u>138,843</u>
<b>Fund balance, end of period</b>	<u>255,976</u>	<u>0</u>	<u>255,976</u>

**Northern Palm Beach County Improvement District**

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

Common area fund

From 10/1/2021 Through 8/31/2022

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	<u>238</u>	<u>0</u>	<u>238</u>
Total Investment income	<u>238</u>	<u>0</u>	<u>238</u>
Total Revenues:	<u>238</u>	<u>0</u>	<u>238</u>
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	393	462	69
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	13,513	15,000	1,487
LANDSCAPE MAINTENANCE	17,286	22,425	5,139
PRESERVE/EXOTIC MAINT	0	0	0
COMMON AREA MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	4,350	20,700	16,350
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT - IRRIGATION	0	0	0
REPAIR & MAINT- STREET SWEEP	0	5,000	5,000
Other	<u>18,787</u>	<u>20,378</u>	<u>1,591</u>
Total Physical Environment	<u>54,330</u>	<u>83,965</u>	<u>29,635</u>
Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>54,330</u>	<u>83,965</u>	<u>29,635</u>
Excess (deficiency) of revenues over expenditures	<u>(54,092)</u>	<u>(83,965)</u>	<u>29,873</u>
Other financing sources (uses):			
Transfers out	(1,867)	(2,964)	1,097
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	28,886	39,364	(10,478)
Other	<u>34,692</u>	<u>47,565</u>	<u>(12,873)</u>
Total Capital contributions from landowners	<u>63,578</u>	<u>86,929</u>	<u>(23,351)</u>
Total Other financing sources (uses):	<u>61,710</u>	<u>83,965</u>	<u>(22,255)</u>
Net change in fund balance	7,618	0	7,618
Fund balances, beginning of year	<u>84,345</u>	<u>0</u>	<u>84,345</u>
Total Fund balances, beginning of year	<u>84,345</u>	<u>0</u>	<u>84,345</u>
Fund balance, end of period	<u>91,963</u>	<u>0</u>	<u>91,963</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
NPDES funds  
From 10/1/2021 Through 8/31/2022  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Investment income	1,239	0	1,239
Miscellaneous	495,917	0	495,917
<b>Total Revenues:</b>	<u>497,156</u>	<u>0</u>	<u>497,156</u>
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	213,889	0	(213,889)
LEGAL SERVICES	6,802	0	(6,802)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	75,801	0	(75,801)
Other	68,995	0	(68,995)
<b>Total Physical Environment</b>	<u>365,487</u>	<u>0</u>	<u>(365,487)</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
<b>Total Capital outlay</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures:</b>	<u>365,487</u>	<u>0</u>	<u>(365,487)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>131,669</u>	<u>0</u>	<u>131,669</u>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(1,572)	0	(1,572)
<b>Total Other financing sources (uses):</b>	<u>(1,572)</u>	<u>0</u>	<u>(1,572)</u>
<b>Net change in fund balance</b>	130,098	0	130,098
<b>Fund balances, beginning of year</b>	<u>282,766</u>	<u>0</u>	<u>282,766</u>
<b>Total Fund balances, beginning of year</b>	<u>282,766</u>	<u>0</u>	<u>282,766</u>
<b>Fund balance, end of period</b>	<u>412,864</u>	<u>0</u>	<u>412,864</u>

Northern Palm Beach County Improvement District  
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)  
From 10/1/2021 Through 8/31/2022

(In Whole Numbers)

	Unit 2C	Unit 5	Unit 16	Unit 25
<b>Revenues:</b>				
Intergovernmental revenues	-	-	-	-
Investment income	8,515	3,630	2,188	54
Miscellaneous	-	-	-	-
<b>Total Revenues:</b>	<b>8,515</b>	<b>3,630</b>	<b>2,188</b>	<b>54</b>
<b>Expenditures:</b>				
Capital outlay	2,672,970	-	67,461	440
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	29,100	-	-
<b>Total Expenditures:</b>	<b>2,672,970</b>	<b>29,100</b>	<b>67,461</b>	<b>440</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(2,664,456)</b>	<b>(25,470)</b>	<b>(65,273)</b>	<b>(386)</b>
<b>Other financing sources (uses):</b>				
Transfers in	-	-	-	-
Transfers out	(35,173)	-	(4,046)	(92)
Capital contributions from landowners	86,156	-	28,250	-
Repayment to landowners	(352,438)	-	-	-
Promissory notes issued	-	2,400,000	-	-
Special assessment bond proceeds	-	-	-	-
Discount on special assessment bonds issued	-	-	-	-
Premium on special assessment bonds issued	-	-	-	-
<b>Total Other financing sources (uses):</b>	<b>(301,455)</b>	<b>2,400,000</b>	<b>24,204</b>	<b>(92)</b>
<b>Net change in fund balance</b>	<b>(2,965,910)</b>	<b>2,374,530</b>	<b>(41,069)</b>	<b>(478)</b>
Fund balances, beginning of year	5,723,424	-	810,413	20,644
<b>Fund balance, end of period</b>	<b>2,757,514</b>	<b>2,374,530</b>	<b>769,344</b>	<b>20,166</b>



Northern Palm Beach County Improvement District  
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)  
From 10/1/2021 Through 8/31/2022

(In Whole Numbers)

	Unit 53
<b>Revenues:</b>	
Intergovernmental revenues	-
Investment income	18,187
Miscellaneous	-
<b>Total Revenues:</b>	<b>18,187</b>
<b>Expenditures:</b>	
Capital outlay	4,254,282
Principal	-
Interest	-
Debt issuance costs	-
<b>Total Expenditures:</b>	<b>4,254,282</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(4,236,095)</b>
<b>Other financing sources (uses):</b>	
Transfers in	-
Transfers out	(34,592)
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	-
<b>Total Other financing sources (uses):</b>	<b>(34,592)</b>
<b>Net change in fund balance</b>	<b>(4,270,687)</b>
Fund balances, beginning of year	10,101,523
Fund balance, end of period	5,830,836

Northern Palm Beach County Improvement District  
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)  
From 10/1/2021 Through 8/31/2022

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A	Unit 5B
<b>Revenues:</b>				
Non-ad valorem assessments	379,499	5,393,972	410,527	389,527
Intergovernmental revenues	-	-	-	-
Investment income	1,120	32,141	1,417	1,340
Miscellaneous	-	-	-	-
<b>Total Revenues:</b>	<b>380,619</b>	<b>5,426,113</b>	<b>411,943</b>	<b>390,867</b>
<b>Expenditures:</b>				
Principal	190,000	1,610,000	305,000	359,933
Interest	55,284	3,785,750	113,413	33,196
Debt issuance costs	47,150	-	-	-
Advance Refunding escrow agent	169,489	-	-	-
Other	3,756	53,712	4,076	3,870
<b>Total Expenditures:</b>	<b>465,678</b>	<b>5,449,462</b>	<b>422,488</b>	<b>396,999</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(85,059)</b>	<b>(23,349)</b>	<b>(10,545)</b>	<b>(6,132)</b>
<b>Other financing sources (uses):</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	3,580,000	-	-	-
(Discount)/Premuim on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent				
Payment to Refunded Debt	(3,522,935)	-	-	-
Total Payment to refunded bonds escrow agent	(3,522,935)	-	-	-
<b>Total Other financing sources (uses):</b>	<b>57,065</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(27,995)</b>	<b>(23,349)</b>	<b>(10,545)</b>	<b>(6,132)</b>
Fund balances, beginning of year	89,583	7,921,523	62,955	22,433
Fund balance, end of period	61,588	7,898,174	52,411	16,301

Northern Palm Beach County Improvement District  
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)  
From 10/1/2021 Through 8/31/2022

(In Whole Numbers)

	Unit 9A	Unit 9B	Unit 16	Unit 19
<b>Revenues:</b>				
Non-ad valorem assessments	2,797,080	1,321,429	788,048	-
Intergovernmental revenues	-	-	-	-
Investment income	6,094	6,656	3,060	1
Miscellaneous	-	-	-	-
<b>Total Revenues:</b>	<b>2,803,174</b>	<b>1,328,084</b>	<b>791,109</b>	<b>1</b>
<b>Expenditures:</b>				
Principal	2,376,335	995,000	105,000	-
Interest	454,528	353,675	60,799	-
Debt issuance costs	-	-	58,660	-
Advance Refunding escrow agent	-	-	1,290,338	-
Other	27,794	13,099	6,663	-
<b>Total Expenditures:</b>	<b>2,858,657</b>	<b>1,361,774</b>	<b>1,521,460</b>	<b>-</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(55,483)</b>	<b>(33,689)</b>	<b>(730,352)</b>	<b>1</b>
<b>Other financing sources (uses):</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	(7,016)
Refunding debt Issued	-	-	3,275,000	-
(Discount)/Premuim on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	(3,275,000)	-
Total Payment to refunded bonds escrow agent	-	-	(3,275,000)	-
<b>Total Other financing sources (uses):</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,016)</b>
<b>Net change in fund balance</b>	<b>(55,483)</b>	<b>(33,689)</b>	<b>(730,352)</b>	<b>(7,015)</b>
Fund balances, beginning of year	840,549	866,109	840,195	7,015
Fund balance, end of period	785,066	832,420	109,844	-

Northern Palm Beach County Improvement District  
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)  
From 10/1/2021 Through 8/31/2022

(In Whole Numbers)

	Unit 27B	Unit 43	Unit 44	Unit 45
<b>Revenues:</b>				
Non-ad valorem assessments	281,950	1,230,611	597,539	270,539
Intergovernmental revenues	-	-	-	-
Investment income	844	4,317	1,433	581
Miscellaneous	-	-	-	-
<b>Total Revenues:</b>	<b>282,794</b>	<b>1,234,928</b>	<b>598,971</b>	<b>271,119</b>
<b>Expenditures:</b>				
Principal	180,000	970,000	140,000	184,420
Interest	30,020	269,958	83,152	88,808
Debt issuance costs	39,775	-	65,140	-
Advance Refunding escrow agent	346,056	-	895,078	-
Other	2,786	12,209	5,807	2,729
<b>Total Expenditures:</b>	<b>598,637</b>	<b>1,252,167</b>	<b>1,189,177</b>	<b>275,958</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(315,843)</b>	<b>(17,239)</b>	<b>(590,205)</b>	<b>(4,838)</b>
<b>Other financing sources (uses):</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	2,205,000	-	4,785,000	-
(Discount)/Premuim on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	(2,205,000)	-	(4,720,860)	-
Total Payment to refunded bonds escrow agent	(2,205,000)	-	(4,720,860)	-
<b>Total Other financing sources (uses):</b>	<b>-</b>	<b>-</b>	<b>64,140</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(315,843)</b>	<b>(17,239)</b>	<b>(526,065)</b>	<b>(4,838)</b>
Fund balances, beginning of year	352,590	503,993	634,574	89,399
Fund balance, end of period	36,747	486,754	108,508	84,561

Northern Palm Beach County Improvement District  
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)  
From 10/1/2021 Through 8/31/2022

(In Whole Numbers)

	Unit 46	Unit 53
Revenues:		
Non-ad valorem assessments	760,774	3,106,577
Intergovernmental revenues	-	-
Investment income	4,331	19,664
Miscellaneous	-	-
Total Revenues:	765,105	3,126,242
Expenditures:		
Principal	405,000	860,000
Interest	375,838	2,220,865
Debt issuance costs	-	-
Advance Refunding escrow agent	-	-
Other	7,519	30,923
Total Expenditures:	788,356	3,111,788
Excess (deficiency) of revenues over expenditures	(23,251)	14,454
Other financing sources (uses):		
Transfers in	-	-
Transfers out	-	-
Refunding debt Issued	-	-
(Discount)/Premium on refunded debt	-	-
Special assessment bond proceeds	-	-
Payment to refunded bonds escrow agent	-	-
Payment to Refunded Debt	-	-
Total Payment to refunded bonds escrow agent	-	-
Total Other financing sources (uses):	-	-
Net change in fund balance	(23,251)	14,454
Fund balances, beginning of year	775,061	4,553,586
Fund balance, end of period	751,809	4,568,039

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual- General Fund (Cash Basis)  
GEN - General Fund  
From 10/1/2021 Through 8/31/2022

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00
Investment income	2,136.96	0.00	2,136.96
Miscellaneous	8,414.36	0.00	8,414.36
Total Revenues:	<u>10,551.32</u>	<u>0.00</u>	<u>10,551.32</u>
<b>Expenditures:</b>			
Physical Environment			
ADM/OPS SALARIES	1,907,642.63	2,242,527.00	334,884.37
ENGINEERING FEES	8,443.50	50,000.00	41,556.50
LEGAL SERVICES	75,970.00	130,000.00	54,030.00
IT Services	58,364.46	73,791.00	15,426.54
LANDSCAPE MAINTENANCE	28,886.25	47,565.00	18,678.75
ELECTRICITY	18,821.37	24,804.00	5,982.63
INSURANCE-GENERAL	266,430.02	252,835.00	(13,595.02)
REPAIR & MAINT-BLDG	38,989.93	169,500.00	130,510.07
R & M - HVAC REPAIRS	25,040.56	50,000.00	24,959.44
PUBLIC INFORMATION	22,493.04	30,000.00	7,506.96
FUEL-VEHICLES	45,698.08	35,000.00	(10,698.08)
Other	1,206,612.54	1,506,724.00	300,111.46
Total Physical Environment	<u>3,703,392.38</u>	<u>4,612,746.00</u>	<u>909,353.62</u>
Capital outlay	52,061.11	108,500.00	56,438.89
Principal	17,749.50	17,750.00	0.50
Interest	2,870.54	2,871.00	0.46
Total Expenditures:	<u>3,776,073.53</u>	<u>4,741,867.00</u>	<u>965,793.47</u>
Excess (deficiency) of revenues over expenditures	<u>(3,765,522.21)</u>	<u>(4,741,867.00)</u>	<u>976,344.79</u>
<b>Other financing sources (uses):</b>			
Transfers in	3,575,026.25	4,646,867.00	(1,071,840.75)
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	39,588.00	0.00	39,588.00
Total Other financing sources (uses):	<u>3,614,614.25</u>	<u>4,646,867.00</u>	<u>(1,032,252.75)</u>
Net change in fund balance	(150,907.96)	(95,000.00)	(55,907.96)
Fund balances, beginning of year	899,633.46	0.00	899,633.46
Total Fund balances, beginning of year	<u>899,633.46</u>	<u>0.00</u>	<u>899,633.46</u>
Fund balance, end of year	<u>748,725.50</u>	<u>(95,000.00)</u>	<u>843,725.50</u>

## PROOF OF PUBLICATION STATE OF FLORIDA

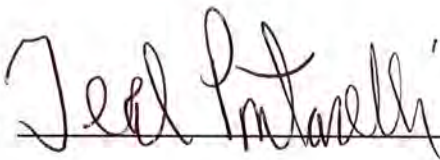
## PUBLIC NOTICE

Before the undersigned authority, personally appeared Teal Pontarelli, who on oath, says that he/she is a Legal Advertising Representative of The Palm Beach Post, a daily and Sunday newspaper, published in West Palm Beach and distributed in Palm Beach County, Martin County, and St. Lucie County, Florida; that the attached copy of advertising for a Legal - PublicNotice was published in said newspaper in issues dated: first date of Publication 09/26/2021 and last date of Publication 09/26/2021. Affiant further says that the said The Palm Beach Post is a newspaper published in West Palm Beach, in said Palm Beach County, Florida and that the said newspaper has heretofore been continuously published in said Palm Beach County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in West Palm Beach, in said Palm Beach County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

NORTHERN PBC IMPROV DIST  
359 HIATT DR  
PALM BEACH GARDENS, FL 33418-7106

Invoice/Order Number:	0000658255
Ad Cost:	\$216.72
Paid:	\$0.00
Balance Due:	\$216.72

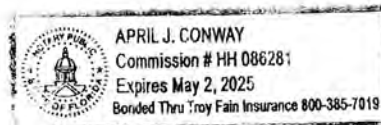
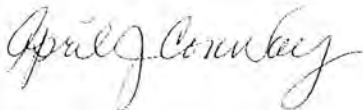
Signed



(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 29th day of September, 2021 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

Signed



Please see Ad on following page(s).

Invoice/Order Number: 0000658255  
Ad Cost: \$216.72  
Paid: \$0.00  
Balance Due: \$216.72

**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, 2021 and Sept. 30, 2022. All such meetings will begin at 8:00 a.m. and, unless held by means of a virtual electronic medium, 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 10/27/2021, 11/17/2021, 12/15/2021, 01/26/2022, 02/23/2022, 03/23/2022, 04/27/2022, 05/25/2022, 06/22/2022, 07/27/2022, 08/24/2022 and 09/28/2022.

Possible Board of Supervisors or Committee meetings may also be held, on an as-needed basis, on the following dates: 10/13/21, 01/12/2022, 02/09/2022, 03/09/2022, 04/13/2022, 05/11/2022, 06/08/2022, 07/13/2022, 08/10/2022 and 09/14/2022.

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  
9-26/2021

0000658255-01