



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

ANNUAL LANDOWNERS MEETING AGENDA
ADMINISTRATIVE BUILDING AND EOC
359 HIATT DRIVE
PALM BEACH GARDENS, FLORIDA
November 16, 2022
8:00 a.m.

- 1) Call to Order
- 2) Proof of Publication
- 3) Establish a Quorum
- 4) Selection of Chair
- 5) Landowner Comments
- 6) Election of Board Supervisor for Seat 1 – Four-Year Term
- 7) Receive and File Annual Reports
 - a) Engineer
 - b) Attorney
 - c) Auditor
 - d) Executive Director
- 8) Adjourn

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

PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

Northern Pbc Improv Dist
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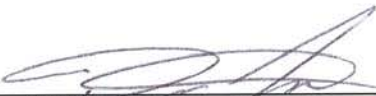
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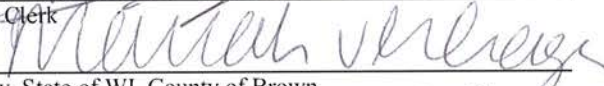
STATE OF FLORIDA, COUNTY OF PALM BEACH

The Palm Beach Post, a daily newspaper printed and published in the city of West Palm Beach and of general circulation in Palm Beach, Martin, Okeechobee and St Lucie Counties, Florida; and personal knowledge of the facts herein state and that the notice hereto annexed was Published in said newspapers in the issues dated or by publication on the newspaper's website, if authorized, on:

10/23/2022

and that the fees charged are legal.
Sworn to and subscribed before on 10/23/2022



Legal Clerk


Notary, State of WI, County of Brown
8-25-26

My commission expires

Publication Cost: \$86.52
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LEGAL NOTICE LANDOWNERS AND RESIDENTS OF THE NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

Please be advised that the Northern Palm Beach County Improvement District will be applying approved herbicides in its lakes, canals, waterways and preserves during the period of November 1, 2022 through January 31, 2023. All affected landowners and residents are directed not to use the water from the lakes, canals, waterways or preserves for irrigation or other purposes during the period of November 1, 2022 through January 31, 2023. Any persons using the water from Northern's lakes, canals, waterways or preserves during this period do so at their own risk and are hereby directed to cease and desist from such practice.
C. Danvers Beatty, P.E.
Executive Director
10/23/22 7871061

OCT 31 2022 AM 06:40

MARIAH VERHAGEN
Notary Public
State of Wisconsin



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

November 16, 2022

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

Re: District Engineer's 2022 Annual Report

Dear Board Members:

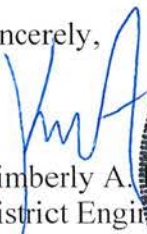
Acting in my capacity as District Engineer, I am pleased to submit the 2022 Annual Engineer's Report for the period between October 1, 2021 and September 30, 2022.

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

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

Upon review and acceptance of this report, I ask the Board of Supervisors to adopt this 2022 Annual Report.

Sincerely,


Kimberly A. Leser, P.E.
District Engineer



Northern Palm Beach County Improvement District

District **Engineer's Annual Report**

NOVEMBER 16, 2022



GENERAL OVERVIEW

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

- 1) Ongoing coordination regarding modification of details, specifications, procedures, facilities maps, and GIS updates.
- 2) Performance of permit reviews and inspections of permitted improvements as needed. Coordination with project engineers regarding provision of permitting, plat review and inspection services on behalf of Northern.
- 3) Continuation of on-going duties as District Engineer such as providing representation at monthly Board meetings and assistance to the Board of Supervisors and District Staff on various engineering related issues.
- 4) Coordination with General Counsel regarding easements, agreements, contract documents and various other legal matters as they arise.
- 5) Coordination with project engineers on the design of public infrastructure projects.
- 6) Preparation of bid documents and awards of contract for construction of public infrastructure within District Units of Development.
- 7) Assist District Staff in selecting and assigning engineering work to project engineers for projects associated with specialty consultant review, infrastructure improvements, reports, roadway rehabilitation, and control structure modifications.

Unit Updates

MULTIPLE UNITS

The District Engineer worked with District Staff to separate and publicly bid the existing Annual Landscape Maintenance Contract into three separate contracts allowing for easier management of the requirements. The contracts were Publicly Bid in May 2022. Contracts 1 and 2 were subsequently awarded to Palmera Enterprises, LLC with Contract 3 awarded to The Grassroots Corporation.

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

No significant activity has occurred in the past year.

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

The District Engineer worked with General Counsel and FDOT to resolve an eminent domain action filed by FDOT earlier this year. The action was filed as a result of FDOT needing property owned or maintained by Northern and others that will allow for the proposed expansion of I-95. A Partial Stipulated Final Judgement was filed with the Court in September 2022 followed by the issuance of a Northern Permit to FDOT for the associated construction. Northern was advised that the associated construction is expected to commence in 2033 with a three-year duration.

No other significant activity has occurred in the past year.

UNIT NO. 2C (ALTON)

Bids for the following Public and Private Improvements were administered and awarded over the past year:

PRJ 616 Alton Neighborhood 2, Parcel D Improvement Project was awarded to J.W. Cheatham, LLC in January 2021. Construction was completed in March 2022.

PRJ 618 Alton Phase 1 Final Paving for Alton Road and Neighborhood 1 was awarded to J.W. Cheatham, LLC in June 2021. A notice to proceed was issued July 2021; and construction was completed in March 2022. Phase 1 of Alton Road was subsequently turned over to the City of Palm Beach Gardens by Bill of Sale in March 2022.

PRJ 628 Alton Parcel G Phase III was awarded in September 2021. A notice to proceed was issued in November 2021; and construction is nearly complete.

PRJ 636 Alton Phase 2 Final Paving for Alton Road, Pasteur Blvd. and Beckman Terrace. A purchase order was issued to Michael B. Schorah and Associates, Inc. in August 2022; and plans are nearly complete.

No other significant activity has occurred in the past year.

UNIT NO. 3 (HORSESHOE ACRES/SQUARE LAKE)

No significant activity has occurred in the past year.

UNIT NO. 3A (WOODBINE)

No significant activity has occurred in the past year.

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

No significant activity has occurred in the past year.

UNIT NO. 5 (ROLF PROPERTY)

In April 2021, the Board of Supervisors approved issuance of a purchase order to Mock Roos and Associates, Inc. to assist District Staff with the design and permitting of the rehabilitation of the existing 96-inch culvert connection running under Jog Road. The culvert provides the discharge connection from Unit 5C (Riverwalk) including pass-through drainage from Unit 5B (Baywinds) and 5D (Andros Isle) into the Unit 5A (Vista Center) Water Management System. Design plans are complete and are permitted by Palm Beach County and South Florida Water Management District. A loan was obtained in July 2022 to cover the cost of the work. The District's Grant Coordinator is pursuing grant opportunities for this work to help fund the project. The project is expected to be publicly bid in the first quarter of 2023.

No other significant activity has occurred in the past year.

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

At District Staff's request, Arcadis prepared plans for the rehabilitation of a 54-inch corrugated metal culvert under Emerald Dunes Drive. Staff obtained quotes from Northern's general services contractors in December 2021; and Ferreira Construction Company submitted the lowest quote. Ferreira Construction Company completed the rehabilitation work in July 2022.

No other significant activity has occurred in the past year.

UNIT NO. 5B (BAYWINDS)

No significant activity has occurred in the past year.

UNIT NO. 5C (RIVERWALK)

No significant activity has occurred in the past year.

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

No significant activity has occurred in the past year.

UNIT NO. 7 (DYER BOULEVARD)

No significant activity has occurred in the past year.

UNIT NO 9 (ADMIRALS COVE WEST)

No significant activity has occurred in the past year.

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

District Staff issued permits for the construction of Innovation Way completing the connection from Central Blvd. to University Drive and providing access to the new hospital and medical center facilities currently under construction. The construction of Innovation Way is nearly complete.

District Staff applied for, and was awarded, a Florida Recreation Development Assistance Program (FRDAP) grant through the Florida Department of Environmental Protection for replacement of deteriorated wooden handrails, beams and architectural trellis features on several wooden preserve structures within the Abacoa Greenway Preserves. The work was completed in December 2021; and the grant will reimburse the District one hundred percent of the project's cost of \$48,000.

No other significant activity has occurred in the past year.

UNIT NO. 11 (PGA NATIONAL)

A permit was issued to BSREP III PBG Golf, LLC in late 2020 for redevelopment of the Squire Course. The District Engineer is working with General Counsel and the property owner to obtain the easements required to maintain access to the water management facilities within the renovated Squire Course area.

At the request of District Staff, Michael B. Schorah and Associates, Inc. is preparing plans for the milling and resurfacing of Avenue of the Masters from Ryder Cup Blvd. to Avenue of the Champions. The plans will be permitted through the City of Palm Beach Gardens, and publicly bid thereafter, such that no work will commence until after the Honda Classic is concluded in March 2023.

Staff issued a permit to the University of Georgia for the third consecutive year to study the Urban Ibis Rookery located within Lake No. 62 which is east of Pump Station No. 3 and Ryder Cup Blvd. The Report produced in association with the study is available in the November 2022 Board Agenda packet.

At the request of the POA, District Staff issued a purchase order to Simmon's and White, Inc. to review the need for pedestrian crosswalks at three locations along Ryder Cup Blvd. Simmon's and White, Inc. completed their review and provided recommendations in August 2022. A purchase order was issued in September to Simmon's and White, Inc. to produce the associated design plans; and design is underway.

No other significant activity has occurred in the past year.

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

No significant activity has occurred in the past year

UNIT NO. 14 (EASTPOINTE)

The Eastpointe Country Club entered into a tri-party agreement with Northern and a private developer in June 2019 to authorize the back fill and hard piping of an existing Northern-owned ditch with the intention of utilizing the former ditch area in the development of a residential subdivision. The drainage bypass hard piping is to be designed to run through the residential development and discharge into the golf course's expanded lake system. Northern is reviewing the Eastpointe Country Club Plat 16 Residential plans and plat which are intended to accommodate the drainage bypass hard piping.

The golf course completed expansion of their existing lakes to accommodate future loss in stormwater surface storage from the proposed back fill of the Northern ditch. Those improvements were completed and turned over to Northern in September 2022.

The Eastpointe Country Club obtained a permit in February 2022 to redevelop the Clubhouse Facility including the installation of a portion of the bypass system. The Clubhouse redevelopment work is essentially complete; and staff is coordinating with the engineer to obtain the close out documents.

At the request of District Staff, Arcadis prepared a plan exhibit and bid documents for the rehabilitation of a 42-inch corrugated metal culvert in Eastpointe using cast in place trenchless technology methods. The project will be publicly bid in the near future.

No other significant activity has occurred in the past year.

UNIT NO. 15 (VILLAGES OF PALM BEACH LAKES)

At the request of District Staff, Arcadis prepared plans and bid documents for replacement of control structures W-3 and W-4. Funding for the project will be available beginning fiscal year 2022/2023 following which the project will be publicly bid.

The condition of the Unit's other control structures is being reviewed at this time for possible replacement in future budget years.

No other significant activity has occurred in the past year.

UNIT NO. 16 (PALM BEACH PARK OF COMMERCE)

YTG Palm Beach GC, LP, sold its interests in multiple undeveloped properties within the Unit to West Palm Beach Industrial Investor Holdings, LLC in December 2021. West Palm Beach Industrial Investor Holdings, LLC entered into an Assignment, Release and Assumption Agreement with the seller and Northern obligating the new owner to the terms and conditions of the Northern agreements as to the transferred properties. Multiple engineering plans and plats have been reviewed over the last year to confirm they are in accordance with the current Plan of Improvement for the Unit. The District Engineer regularly works with General Counsel to ensure easements needed to accommodate Northern's maintenance responsibilities are obtained from the new landowner.

In order to receive benefits provided to real property within the Unit, WIP Pratt Whitney, LLC, the property owner of two parcels adjacent to the western portion of the Unit totaling approximately 24 acres in size, requested incorporation of the parcels into Unit of Development No. 16. The noted parcels were incorporated into the Unit as real property by an Agreement to Join the Unit executed by the property owner and Northern which modified the Unit No. 16 boundaries. The Agreement was recorded into Public Record in June 2022 providing Northern benefits to the noted parcels and requiring the payment of non-ad valorem assessments as is required on other properties within the Unit.

In November 2021, the Board of Supervisors approved issuance of a purchase order to Kimley Horn and Associates, Inc. to complete plans for the extension of Venture Way from Park of Commerce Blvd. to the 46-acre undeveloped parcel referenced as Plat 25. The plans have been approved by Palm Beach County and SFWMD; and bid documents are being prepared by the District Engineer at this time. The Project is expected to be publicly bid in early 2023.

Numerous large parcels within the Park are under review for permitting and platting at this time. The District Engineer continues to coordinate with the landowner's engineers regarding the development of the parcels, to facilitate the relocation and/or hard piping of existing drainage ditches, and to obtain associated easements providing less restrictive development of the parcels. Several large projects, issued permits over the past fiscal year, are completing construction at this time.

No other significant activity has occurred in the past year.

UNIT NO. 18 (IBIS GOLF & COUNTRY CLUB)

In compliance with the Amended and Restated Operation & Maintenance Agreement between the City of West Palm Beach and NPBCID executed in June 2018, Northern hired a limnologist to prepare water quality studies of the lakes within the Unit. Northern's limnologist completed an alum application design program for the lakes to reduce the potential for phosphorus flux; and the Alum Inactivation Project was publicly bid in July 2022. The Contract was awarded to Solitude Lake Management, LLC in September 2022; and contract documents are being executed at this time. The City of West Palm Beach will reimburse the District 85% of the cost of the Project per the Amended Operation and Maintenance Agreement.

District Staff issued a permit to the Ibis POA for demolition and reconstruction of a new guardhouse on Sand Hill Way East in March 2022. Construction is expected to begin in November 2022.

No other significant activity has occurred in the past year.

UNIT NO. 19 (REGIONAL CENTER)

District Staff issued a permit in April 2022 for modifications to the existing on-site drainage system to accommodate renovations including additional retail, restaurant, hotel and residential building space. Construction is underway. The District Engineer is working with General Counsel to obtain the easements required to continue maintenance of the water management system and aerators impacted by the renovations.

No other significant activity has occurred in the past year.

UNIT NO. 19A (REGIONAL CENTER IRRIGATION SYSTEM)

No significant activity has occurred in the past year.

UNIT NO. 20 (JUNO ISLES)

In September 2021, the Board of Supervisors approved issuance of a purchase order to WGI, Inc. to evaluate the condition of the Unit's existing salinity weir and provide a recommendation for either rehabilitation or replacement of the existing weir structure. Upon completion of the Condition Assessment in November 2021, WGI, Inc. recommended rehabilitation of the weir structure. Design plans for the rehabilitation of the salinity weir are nearly complete; and permitting is expected to occur in early 2023 with bidding and construction expected to occur in fiscal year 2023/2024. The District's Grant Coordinator is pursuing grant opportunities for this work; and a loan will be obtained to cover the cost of the work upon completion of the design and permitting process.

No other significant activity has occurred in the past year.

UNIT NO. 21 (OLD MARSH)

No significant activity has occurred in the past year.

UNIT NO. 23 (THE SHORES)

No significant activity has occurred in the past year.

UNIT NO. 24 (IRONHORSE)

No significant activity has occurred in the past year.

UNIT NO. 25 (PALM BEACH INTERNATIONAL RACEWAY)

No significant activity has occurred in the past year.

UNIT NO. 27B (BOTANICA)

No significant activity has occurred in the past year.

UNIT NO. 29 (NORTH FORK)

No significant activity has occurred in the past year.

UNIT NO. 31 (BALLENISLES COUNTRY CLUB)

The BallenIsles Community Association (Association) received a permit in August of 2021 for the demolition and construction of the PGA Guardhouse facility within the BallenIsles Boulevard right-of-way. The Association entered into a Sale and Purchase Agreement with the District to facilitate the design, permitting and replacement of the existing PGA Guardhouse. Upon completion of construction and close out of all required permits, the guardhouse will be purchased by Northern per the requirements of the Agreement. Construction is complete and close out documentation required by the Sale and Purchase Agreement is being finalized. Closing is anticipated in December 2022.

Staff issued multiple permits to the BallenIsles Country Club in 2022, including redevelopment of the East Course, construction of a golf teaching facility, along with other minor renovations. The associated construction is ongoing.

No other significant activity has occurred in the past year.

UNIT NO. 32 (PALM COVE)

No significant activity has occurred in the past year.

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

No significant activity has occurred in the past year.

UNIT NO. 34 (HIDDEN KEY)

No significant activity has occurred in the past year.

UNIT NO. 38 (HARBOUR ISLES)

No significant activity has occurred in the past year.

UNIT NO. 41 (MYSTIC COVE)

No significant activity has occurred in the past year.

UNIT NO. 43 (MIRASOL)

Staff issued a purchase order to WGI, Inc. to complete an assessment of the existing Mirasol Trail Wetlands Boardwalk and the associated electrical/lighting system in July; and the assessment was completed in August 2022. The recommendations were to replace all wood decking, railing and wood composite due to deterioration along with other specific structural elements requiring replacement to maximize the service life of the overall structure. Staff requested a proposal from WGI to provide design, bidding and construction phase services for the repair and replacement project. Design plans are expected to be complete in the first quarter of 2023. District Staff applied for, and has been awarded, a Florida Recreation Development Assistance Program (FRDAP) grant through the Florida Department of Environmental Protection. The grant will reimburse the District up to fifty percent of the project's cost, estimated at approximately \$400,000.

No other significant activity has occurred in the past year.

UNIT NO. 44 (THE BEAR'S CLUB)

No significant activity has occurred in the past year.

UNIT NO. 45 (PASEOS)

No significant activity has occurred in the past year.

UNIT NO. 46 (JUPITER COUNTRY CLUB)

No significant activity has occurred in the past year.

UNIT NO. 47 (JUPITER ISLES)

No significant activity has occurred in the past year.

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

No significant activity has occurred in the past year.

UNIT NO. 51 (FRENCHMAN'S HARBOR)

No significant activity has occurred in the past year.

UNIT NO. 53 (ARDEN)

Freehold Communities, the original developer of the Arden community, sold the remainder of its interest in the Unit 53 property to Lennar Homes in April 2022. Lennar was involved in building many of the homes within Arden and is now developing the remaining residential pods. Multiple engineering plans and plats have been reviewed over the last year to confirm they are in accordance with the current Plan of Improvement for the Unit. The District Engineer regularly works with General Counsel to ensure easements needed to accommodate Northern's maintenance responsibilities are obtained from the new landowner.

Bids for construction of the following Public Improvements were administered and awarded over the past year as follows:

PRJ 625 Arden Pods J, G-South & I-South, was awarded in April 2021 to Centerline Utilities, Inc. A notice to proceed was issued in June 2021. Construction was completed in April 2022.

PRJ 627 Arden Pods G-North and H-South, was awarded in June 2021 to Centerline Utilities, Inc. A notice to proceed was issued in August 2021. Construction is nearly complete as of September 2022.

PRJ 635 Arden Pods D-Southeast, D-Southwest and I-North, was awarded in August 2022 to Centerline Utilities, Inc. A change order was subsequently requested and approved to remove work associated with Pod D-Southwest. A notice to proceed for Pods D-Southeast and I-North was issued in October 2022. Construction of Pod D-Southeast is expected to commence before the end of 2022 with construction of Pod I-North expected to commence in early 2023.

A purchase order was issued to Michael B. Schorah and Associates, Inc. for preparation of plans to accommodate the required turn lane movements at build out on Arden Lake Way. The plans were completed in February 2022 and priced through the District's General Services contractors in January 2022. R&D Paving was awarded the work in February 2022; and the work is now complete and being finalized with permitting agencies.

No other significant activity has occurred in the past year.

**CALDWELL PACETTI
EDWARDS SCHOEGH & VIATOR LLP**

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November 16, 2022

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

Re: Caldwell Pacetti Edwards Schoech & Viator LLP – 2022 Annual Report

Dear Board Members:

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

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

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

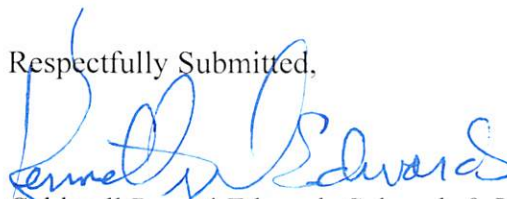
Florida.

By way of example, below are a few of the more significant legal matters we were involved in during the past fiscal year:

- (a) Assisted in the settlement of two (2) FDOT Eminent Domain actions involving Unit No. 2A.
- (b) Assisted in the sale of the Unit No. 5 culvert replacement loan in the amount of \$2,400,000.
- (c) Assisted in the sale of the Unit No. 16 refunding bonds in the amount of \$3,275,000.
- (d) Assisted in the sale of the Unit No. 44 refunding bonds in the amounts of \$650,000 and \$4,160,000, respectively.
- (e) Assisted in the negotiation and execution of the Fourth Amendment to the Sale and Purchase Agreement for the BallenIsles Guardhouse within Unit No. 31.
- (f) Assisted in the preparation of a Third Amendment to the Unit No. 14 Exchange Agreement, plus associated corrective quit claim deed.
- (g) Assisted in the preparation of the Assignment, Release and Assumption Agreement between Northern, Highland Dunes, Lennar et al.

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

Respectfully Submitted,



Caldwell Pacetti Edwards Schoech & Viator LLP

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Northern Palm Beach County Improvement District (District), as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of September 30, 2021, and the respective changes in financial position, thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedule on pages 4 through 15 and 45 through 46 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining nonmajor financial statements, and other supplementary financial data and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor financial statements and other supplementary financial data and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor financial statements and other supplementary financial data and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

The introductory section and the other information have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 16, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

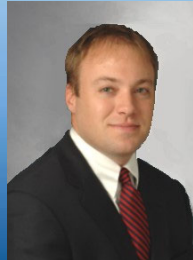
Marcum LLP

West Palm Beach, Florida
February 16, 2022

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT



Annual Report 2021-2022



BOARD OF SUPERVISORS

Adrian M. Salee
Treasurer

Ellen T. Baker
Board Member

Matthew J. Boykin
President

L. Marc Cohn
Vice President

Gregory Block
Secretary

ADMINISTRATIVE OFFICIALS

Kimberly Leser, PE
District Engineer

Dan Beatty, PE
Executive Director

Katie Roundtree, CPA, CPFO
Director of Finance & Administration

OPERATIONS AND MAINTENANCE

Northern is responsible for an extensive stormwater management system within a 128 square mile jurisdiction in four regional basins. This jurisdiction lies in northern Palm Beach County from Southern Boulevard (State Road 80) north to the Palm Beach/Martin County line and includes portions of ten municipalities. Northern utilizes an advanced radio telemetry system to monitor and operate facilities at 71 sites throughout this area. This system allows Staff to operate 15 pump stations and 53 operable structures to monitor and control water levels remotely. Northern's impact goes far beyond the provision of stormwater protection. A wide array of infrastructure is also owned and maintained including roadways, sidewalks, street lights, preserves, dry detention areas and created wetlands.

Although Northern is currently working on new infrastructure projects in Unit of Development No. 2C, Alton and Unit of Development No. 53, Arden, maintenance of older, existing infrastructure is still critical for the successful operation of the District. This year's projects have included road resurfacing and maintenance, roadway lighting conversions to LED light bulbs, sidewalk replacements, pump repairs and replacements, fuel and water tank replacements, canal bank maintenance and culvert inspections and repairs. Northern's annual budget includes these improvement, replacement and maintenance projects.

Approximately \$14.0 million was spent on operation, maintenance and renovations to existing facilities this year. Roughly \$750,000 was spent on road resurfacing and sidewalk improvements in 13 Units of Development. Northern completed several sidewalk repair and replacement projects, most of which were necessitated by maturing tree roots causing up-lift within many sections of sidewalk.



Upgrades to the Emergency Operations Center (EOC) were also made during the year, including replacement of the redundant water tank. The original construction of Northern's EOC included the installation of a 5,000 gallon underground water tank for back-up water supply during disaster events. The tank is intended to provide adequate water supply for potable use and water for the building's chilled water-cooling system. The tank was 15 years old and showing signs of deterioration. This condition was identified through routine inspections and a project was initiated for tank replacement. It was also determined during the design of the project that the replacement tank should be increased to a 10,000 gallon tank which will provide additional water for the chiller system and meet potable water demands.



BOARD OF SUPERVISORS AND ORGANIZATIONAL STRUCTURE

Northern's Board of Supervisors held 20 Regular Board and Committee Meetings this year. Mr. Matthew Boykin and Ms. Ellen Baker were sworn in for full four-year terms at the November 2020 Board Meeting.

In September, O'Neal Bardin, Jr. announced his retirement as Executive Director after almost 35 years with the District. Dan Beatty was appointed Executive Director immediately effective after Mr. Bardin's retirement in November. Job description analysis of all positions was done in conjunction with the new organizational structure. Kimberly Leser, formerly of Arcadis, joined Northern as a Staff Engineer in April 2021. Ms. Leser was appointed District Engineer by the Board in October 2021. Bob Lawson, Northern's former District Engineer, is retiring as well in 2021. Northern employs two interns to assist and learn from Staff in accounting. Staff continues to perform the tasks necessary to run an effective organization.

EMERGENCY PREPAREDNESS

Northern's systems were tested with the passage of Hurricane Ian to the north in September 2022. While others were much less fortunate, Northern's jurisdiction had minimal damage due to the storm. Our stormwater system worked exceptionally well, and residents did not experience flooding in our area. Between September 19, 2022, and October 14, 2022, the 36 pumps in our 15 pump stations ran for about 2,400 hours. Northern's Operations Staff responded remarkably well, and only minor damage was reported to our facilities.

Northern Staff is well prepared and ready to respond to storm events in multiple areas: debris removal, canal clearing, operations, redundant communications, backup generators, portable generators, above-ground fuel storage, and transportation equipment. The Emergency Operations Center and Administration Building is designed to withstand a "Category 5" hurricane. Facilities and systems are checked regularly to ensure optimal results. Northern works closely with many different governmental agencies in the event of a storm. Staff is in contact with these local government organizations before, during and after a storm event. Northern's systems, operations and maintenance programs, equipment and training significantly enhance our ability to respond to emergencies.

CONSTRUCTION AND CONTRACT ACTIVITY

Northern expended approximately \$10.2 million in capital construction projects during the past fiscal year. This activity took place primarily in two developments, Unit of Development No. 2C, Alton and Unit of Development No. 53, Arden. In the Alton project, approximately \$2.7 million in projects were constructed during the last fiscal year. This development project will continue over the next two to four years. In Arden, approximately \$4.2 million in contract projects were constructed. This project will continue over the next three to five years. Additional capital projects included the purchase of a guardhouse in Unit of Development No. 31, BallenIsles, pump station modifications in Unit of Development No. 21, Old Marsh, and replacement fuel tanks for emergency generators in two pump stations. Funds necessary to complete this construction activity came from Bond Funds, Landowner contributions and Special Revenue Maintenance Funds.



Unit of Development No. 2C—Alton



Unit of Development No. 53—Arden

PUBLIC RELATIONS

Northern's website, www.npbcid.org, continues to provide up-to-date and valuable information to the landowners and interested parties. Request for Qualifications/Request for Proposals are posted to disseminate information to potential contractors. A public GIS site is available for residents and contractors to obtain information about the District. Northern has been working to bring all documents on the website into ADA compliance and has been using a combination of contract services and internal staff to make documents compliant.

Northern provides monthly and quarterly articles in some of the newsletters published by various communities. Press releases and pertinent information are supplied to many communities through Homeowners' or Property Owners' Association contacts. Northern Staff attended annual meetings in many communities. Several Staff members serve on Boards of various organizations that impact Northern and give back to the community.

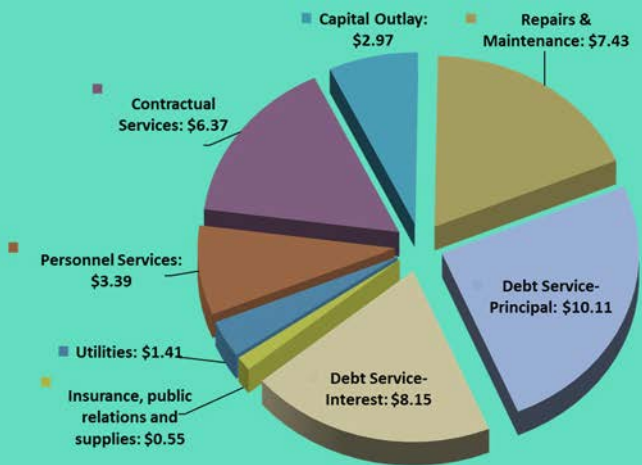
BUDGET AND FINANCIAL MANAGEMENT

Marcum, LLP audited Northern’s Annual Financial Report for the fiscal year that ended September 30, 2021, and issued an unmodified opinion. An unmodified opinion indicates that the financial statements, in all material respects, fairly present the financial position and respective changes in the financial position of Northern. Northern has never received less than an unmodified opinion on its financial statements. In addition, there were no adverse Management Letter comments.

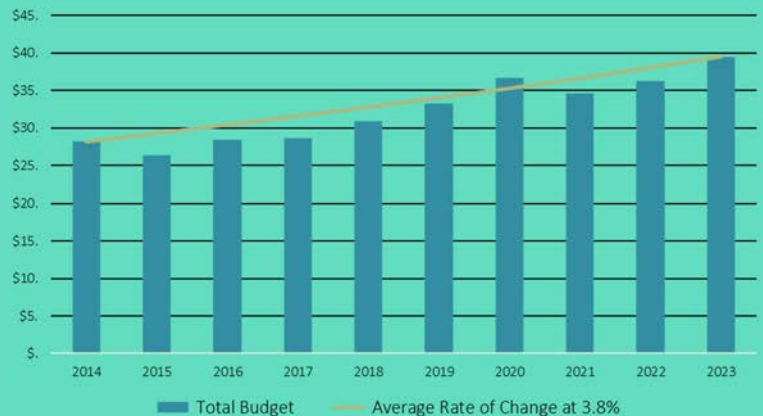
During the fiscal year 2021/2022, Northern expended approximately \$43 million on various costs. These expenses included \$20 million in debt service costs, \$10 million in capital outlay and \$13 million in maintenance/operations costs.

The recommended Fiscal Year 2022/2023 Budget of approximately \$39.5 million represents a 9.0% increase from the Fiscal Year 2021/2022 Budget. (Northern does not budget for Capital Outlay paid from bond proceeds or Landowner funds). In preparation for the prior year’s budget, Staff made a specific effort to scale back some of the more extensive replacement and maintenance projects due to the uncertain economic climate associated with the COVID-19 pandemic. We now appear to be in a more stable environment and can budget for a more standard year with less dependence on using reserves. The main components of the increased budgets are contractors’ requests for increases in contract rates, increased cost for materials, culvert inspections and cleaning and using less fund balance to fund necessary maintenance projects. After careful consideration, Northern’s Board of Supervisors approved the 2022/2023 Budget in August 2022. To fully communicate Northern’s spending plan to its constituents, Staff discussed proposed budgets with many community representatives, including Property Managers, Homeowner/Property Association representatives and landowners.

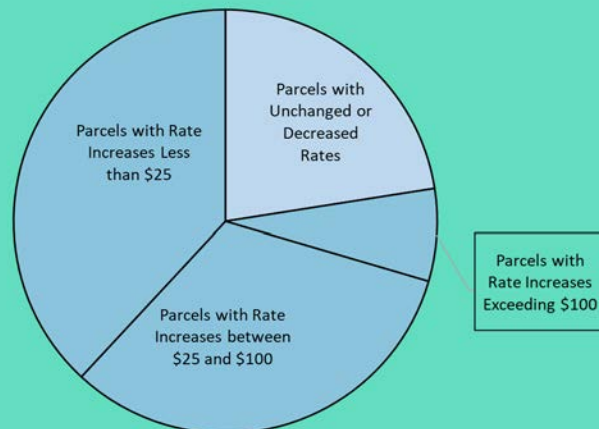
Total 2022/2023 Budget



TOTAL BUDGET—10 YEAR HISTORY



Comparison of 2022 vs 2023 Proposed Assessment Rates



The proposed rates result in 75% of parcels changing by less than \$25.

USE OF TECHNOLOGY

Several years ago, Northern began the conversion of its documents from paper to digital format. The software system used for document storage was cumbersome and dated. OnBase was selected as the new software system for its ease of use, ability to customize and speed of operation. The conversion of electronic documents from the old Information System to OnBase is complete. This new software system is expandable to provide more capabilities to streamline research and processes in the future. A permitting workflow process has been developed to electronically receive permit applications and route them to various Northern Staff members for review and actions. The system has the capability to set up reminders to Staff and permittees for documentation required, as well as notify permittees of deadlines that impact the permit. Staff is in the final phases of training and development and rollout of the new process will be in late 2021.



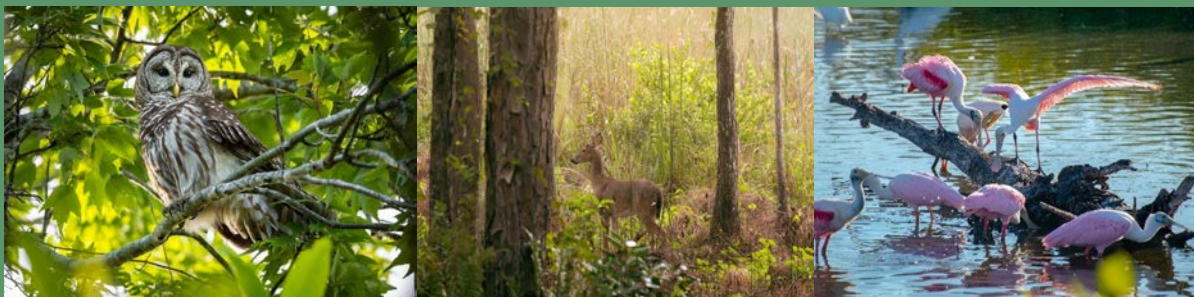
Northern continues to advance its Geographic Information System (GIS) program populating new layers of data and updating information as collected. Information can be accessed via laptops and mobile applications. A publicly available platform is now accessible on Northern's website, www.npbcid.org. A new efficient way to update and add data to the GIS was presented to the Board of Supervisors in April 2021. LiDAR (light detection and ranging) and the associated benefits of this technology was presented to the Board by WGI. Phase I of this project has been completed and included the collection of data elements within several Units of Development. Some of these data elements include street signs, catch basins, and manholes. These elements are captured via pictures and with GIS coordinates for precise identification in the field. Phase II of the project includes the extraction of the data collected (in Phase I) for practical use by Northern Staff and consultants within Northern's GIS. The addition of this data to the GIS will be completed during Fiscal Year 21-22.

Drones continue to be a useful tool for observation and inspection of facilities and construction. Observation of current conditions provides data on Northern's facilities that is superior to ground level observation.

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

ENVIRONMENTAL STEWARDSHIP

Northern owns and maintains thousands of acres of preserves, dry detention areas, bodies of water and wetlands, which through skilled maintenance, provide unique natural ecosystems for our community. Northern is dedicated to maintaining and improving water quality associated with the surface water management systems, as evidenced by the \$2.6 million spent on weed control, marsh maintenance, water quality and preserve maintenance throughout the year. Each Unit of Development has its own unique maintenance needs for aquatic weed control. Preserve, dry detention, and wetlands maintenance is essential to control exotic plants that encroach into native plant communities. In addition to standard chemical controls, Northern is using various types of non-chemical methods to control algae within the lakes and marshes in the District. One method is the introduction of aerobic bacteria to consume organic matter. This treatment can reduce the available nutrients that feed the growth of unsightly algae blooms. Another method is the production of nanobubbles, or very, very small bubbles which measure 1/500th the width of a human hair. These bubbles remain suspended in the water column for up to 35 days and increase the oxygen levels in the lake. The oxygen enhances aerobic bacteria which digest the nutrients that feed algae blooms. Finally, physical collection and removal of the filamentous algae is used in small areas to remove unsightly algae. Keeping nutrients out of the water body remains the primary goal for water quality and algae control. Northern is responsible for the maintenance of over 1,300 acres of water, 50 miles of canals, 2,000 acres of preserve, 100 acres of dry detention area and 280 acres of created wetlands. Many species of wildlife live in these natural areas. Our Environmental Staff are in the preserves every day and have the unique opportunity (and skills) to capture the beauty of the area through photos. We take our responsibilities to heart and it shows.

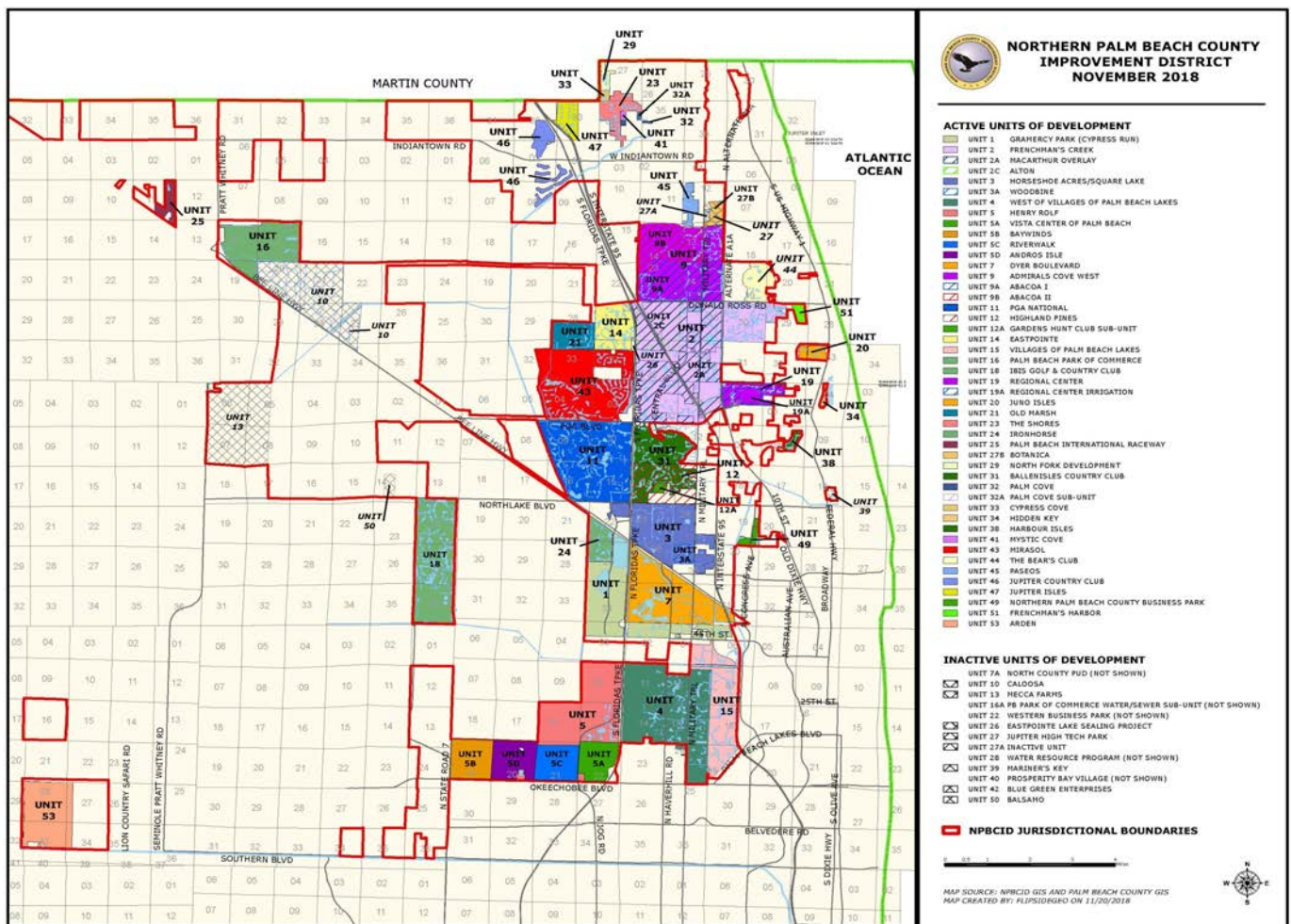


OUR VISION STATEMENT

Northern will be the most respected special district within the State of Florida by presenting a transparent working relationship to the community utilizing progressive science and technology. We are committed to an atmosphere in which employees can fully utilize their potential.

OUR MISSION STATEMENT

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



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

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



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REGULAR MEETING AGENDA
ADMINISTRATIVE BUILDING AND EOC
359 HIATT DRIVE
PALM BEACH GARDENS, FLORIDA
November 16, 2022
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Administer Oaths of Office to New Supervisors
- 4) Additions or Deletions to the Agenda
- 5) Approval of Minutes – October 12, 2022 Regular Meeting
- 6) Nomination & Election of Officers:
 - a) President
 - b) Vice President
 - c) Secretary
 - d) Assistant Secretary
 - e) Treasurer
 - f) Assistant Treasurer
- 7) Consider Appointments:
 - a) Committee Appointments
 - b) Intergovernmental Representatives & Miscellaneous Appointments
- 8) Comments from the Public for Items not on the Agenda
- 9) **Consent Agenda (Ask for Public Comment before approving Consent Agenda)**
 - a) Unit No. 5 – Henry Rolf
Consider Purchase Orders and Payment Authorization to Palm Beach County
 - b) Unit No. 11 – PGA National
Consider Purchase Order to Michael B. Schorah & Associates, Inc.
 - c) Unit No. 53 – Arden
Consider Encumbrance Modifications to Michael B. Schorah & Associates, Inc.
 - d) General
 - i) Consider Declaration of Surplus Equipment
 - ii) Consider Signatory Resolution (2022-09)
 - e) Ratify October Payment Requests
 - f) Payment Requests

10) **Regular Agenda**

- a) Unit No. 2C – Alton
Status Report
- b) Unit No. 3A – Woodbine
Discuss Possible Traffic Control Agreement
- c) Unit No. 11 – PGA National
Consider Acceptance of Easements
Ask for Public Comment
- d) Unit No. 16 – Palm Beach Park of Commerce
Consider Ratification of Payment Request to WGI
Ask for Public Comment
- e) Unit No. 19 – Regional Center
Consider Acceptance of Easements
Ask for Public Comment
- f) Unit No. 20 – Juno Isles
Consider Payment Request to WGI
Ask for Public Comment
- g) Unit No. 43 – Mirasol
Consider Purchase Order to WGI
Ask for Public Comment
- h) Unit No. 53 - Arden
Status Report

11) Miscellaneous Reports:

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

12) Receive and File

13) Comments from the Board

14) Adjourn

Please note the following upcoming meeting:

December 14, 2022 – 8:00 a.m.- Regular Meeting

January 25, 2023 – 8:00 a.m.- Regular Meeting

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 10/12/22**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:01 a.m. on October 12, 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 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; Operations Supervisor-Stormwater Greg Sale; Operations Manager-Aerators Jon Iles; SCADA & Technology Analyst Ross Keith; Stormwater Technician Matthew Lee; Operations Supervisor-Infrastructure Eric Vincent; Operations Manager-Canals Randy Cross; Field Technician II Pietro Corrias; Field Technician II Justin Helms; Information Specialist Michelle Hahn; Jonathan Ricketts of J.T.R., Inc.; and David Calle of Kimley-Horn.

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

There were no additions or deletions to the agenda.

4) APPROVAL OF MINUTES

A **motion** was made by Mr. Salee, seconded by Mr. Block and unanimously passed approving the Minutes of the August 24, 2022 Public Hearing.

A **motion** was made by Mr. Salee, seconded by Mr. Block and unanimously passed approving the Minutes of the August 24, 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. Block and unanimously passed approving the following Consent Agenda Items:

- 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

copies of which are contained in applicable Northern files.

7) REGULAR AGENDA

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

Ms. Leser began by showing the Board the unit map and displaying the site plan. She explained that there is not much to report since the last Board Meeting. She stated that the final testing is being completed in Parcel G, Phase 3, and Michael B. Schorah & Associates is producing plans for the final lift of the community roadways in Phase 2. She also stated that Northern has received a permit application submittal for the Alton Medical Center, noting that the project is still under review with the City and other agencies at this time.

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

b) UNIT OF DEVELOPMENT NO. 31 – BALLENSLES COUNTRY CLUB Consider Fourth Amendment to Sale and Purchase Agreement

Mr. Beatty explained that this item was discussed at the previous Board Meeting with respect to additional expenses incurred as a result of cost escalations and some additional requirements from Seacoast Utilities. He stated that the Board agreed that these expenses could be funded as part of the Guardhouse construction project by way of a Fourth Amendment to the Sale and Purchase Agreement. Mr. Beatty stated that Mr. Edwards prepared the Amendment, the Attorney for the BallenIsles Community Association has approved it and Staff recommends it for approval.

Mr. Edwards stated that the additional amount of \$49,952.00 will be paid at closing.

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. Block and unanimously passed approving the Fourth Amendment to the Sale and Purchase Agreement with BICA.

c) UNIT OF DEVELOPMENT NO. 53 – ARDEN

i) Status Report

Mr. Beatty began by showing the Board the unit map and site plan. He stated that the construction

elements of this project are moving as expected and are on schedule. He further stated that Ms. Leser will be presenting a Change Order with respect to some work that Lennar has decided not to proceed with at this time. He reported that Staff has met with Lennar to discuss a potential bond issuance for future phases, but they have not yet made a formal request to move forward.

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

ii) Consider Change Order to Centerline Utilities – Pods D-Southeast, D-Southwest & I-North (CO No. 1)

Ms. Leser explained that this item is consideration of a Change Order to Centerline Utilities for Pods D-Southeast, D-Southwest and I-North. She stated that Northern approved an Award of Contract to Centerline Utilities in July for the Public Improvements. She further stated that on September 14, 2022, the Developer requested the removal of the Arden Pod D-Southwest Improvements from that Contract, noting that Lennar's request letter is included in the Board package. Ms. Leser explained that the reason for the removal is to accommodate current market conditions and accelerate the development of the I-North Pod. She further explained that the D-Southwest Public Improvements consist of the installation of water, sewer and drainage infrastructure with a contract total of \$965,418.61. She reported that, in order to accommodate the removal of Pod D-Southwest, there is some additional work to Pod D-Southeast required regarding the connection of utilities. This additional work amounts to \$5,950.00, so the Change Order is a deduction in the amount of \$959,468.61, representing 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. She noted that the reduction totaling \$959,468.61 will remain in the bond fund account for future use and Pod D-Southwest will have to be rebid in the future. Ms. Leser stated that Staff recommends approval of Change Order No. 1 to Purchase Order 22-788 in the amount of (\$959,468.61) to Centerline Utilities, Inc.

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. Block and unanimously passed approving Change Order No. 1 to Purchase Order 22-788 in the amount of (\$959,468.61) to Centerline Utilities, Inc.

h) 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)

Mr. Edwards stated that in 2017, Northern entered into a Joint Participation Agreement (JPA) with the Florida Department of Transportation (FDOT) for the National Pollutant Discharge Elimination System (NPDES) Permit. He explained that the FDOT handles this differently than the other Co-Permittees by requiring Amendments and a Resolution authorizing its adoption. He reported that this Second Amendment increases their contribution by \$13,750.00, adding that Staff recommends approval of this Second Amendment and Resolution No. 2022-07 authorizing same.

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. Block and unanimously passed approving the Second Amendment to the JPA with FDOT for the current NPDES permit and Resolution No. 2022-07 authorizing same.

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)

Mr. Edwards stated that this second JPA with FDOT deals with the Turnpike, which was also entered into in 2017. He explained that this Second Amendment increases their annual contribution amount for provision of specified NPDES Permit required services by \$481.00. He stated that Staff recommends approval of Resolution No. 2022-08 authorizing this Second Amendment.

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. Block and unanimously passed approving the Second Amendment to the JPA with FDOT Turnpike Enterprise for the current NPDES permit and Resolution No. 2022-08 authorizing same.

iii) Pipe Network Presentation

Mr. Beatty explained that Northern has hundreds of miles of pipes that are part of its drainage system, noting that it is essentially the circulatory system of Northern's various stormwater systems. He then introduced Ken Roundtree, Northern's Director of Operations.

Mr. Roundtree addressed the Board and thanked them for allowing the Operations Department to make these presentations to highlight what the Department does. He then introduced Greg Sale, Northern's Operations Supervisor for Stormwater. He stated that Northern was lucky to hire Mr. Sale from the private sector two years ago and make note of his expertise in culverts, drainage and catch basins.

Mr. Sale introduced himself and stated that he had been working in the stormwater field for over 18 years as a commercial diver, giving some history and showing some photos of his previous diving work for Northern. He explained that divers are used to physically remove debris or dredge debris to hand excavate material. He noted that it is dangerous work and expensive, but sometimes it is the only way to clean the pipes.

Mr. Sale began by reviewing the three types of pipes used and provided information on each of them. He stated that the first type is reinforced concrete pipe (RCP) and he gave the pros and cons, noting that it is good for use under roads, bridges railroad tracks or anywhere there is heavy overburden. He reported that it is concrete outside and steel reinforced on the inside. The downside is that they are heavy and there are joints every eight feet.

Mr. Sale stated that the second type of pipe used is corrugated metal pipe (CMP), noting that it is the most common type used. He then spelled out the pros and cons of this type of pipe, noting they have less joints and have a bit more flexibility. He reported that one of the larger drawbacks is the life span. He

stated that damages can lead to sink holes, costly repairs, etc., showing photos of some of the issues and repairs.

Mr. Sale stated that the third type of pipe used is a high density polyethylene (HDPE) pipe which he will explain later in the presentation.

Mr. Sale reviewed his program to inspect, clean and replace pipes to avoid potential issues arising. He noted that the first step is to inspect the system every five years by a remotely operated vehicle (ROV) or a diver, and he showed the Board a brief video taken by an ROV. He then reviewed the cleaning program and showed photos of the process.

Mr. Sale then explained that the latest pipe being used for new installations or replacements is HDPE pipe, noting that Northern will require that this pipe be used for all underground installations from this point on. He stated that this pipe is light, easy to install, the joints are water tight, the pipe will flex, will not corrode, and will last over 100 years. He noted that this type of pipe is expensive, but it pays for itself with longevity. He then described the sliplining process in detail and showed examples.

Mr. Sale was asked and answered questions with regard to pipe size, use of divers and safety protocol information, the debris disposal process, and concerns regarding alligators.

The Board thanked Mr. Sale for his presentation and his time.

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

8) MISCELLANEOUS REPORTS

a) ENGINEER

Ms. Leser had nothing to report.

b) ATTORNEY

Mr. Edwards had nothing to report.

c) EXECUTIVE DIRECTOR

Mr. Beatty began by recognizing the Operations Staff, Ms. Roundtree and Ms. Hahn for their work during Hurricane Ian.

He then recognized Mr. Salee, presenting him with a certificate for his 14 years of service on Northern's Board.

Mr. Beatty requested Board authorization to cancel the Board Meeting scheduled for October 26, 2022, and asked for a motion cancelling that meeting and allowing for ratification of the October payment applications at the following Board Meeting scheduled on November 16, 2022.

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. Block and unanimously passed cancelling the Board Meeting scheduled for October 26, 2022, and allowing for ratification of the October payment applications at the following Board Meeting scheduled on November 16, 2022.

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

9) 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.

10) COMMENTS FROM THE BOARD

Mr. Salee thanked Staff for their cooperation over the years.

Ms. Baker thanked Mr. Salee thanked Mr. Salee for welcoming her to the Board and helping her get acclimated.

11) ADJOURN

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

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

President

Assistant Secretary

**NPBCID BOARD
APPOINTED OFFICERS
As of 11/17/21**

BOARD OFFICERS

| | |
|-----------------|------------------------|
| President | Matthew J. Boykin |
| Vice President | L. Marc Cohn |
| Secretary | Adrian M. Salee |
| Asst. Secretary | Susan P. Scheff |
| Treasurer | Gregory Block |
| Asst. Treasurer | Katie Roundtree |

**NPBCID BOARD-APPOINTED
COMMITTEES
As of 11/18/21**

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

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

Members:

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

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

Members:

Gregory Block
Matthew J. Boykin
Adrian M. Salee (alternate)

**NPBCID BOARD-APPOINTED
INTERGOVERNMENTAL REPRESENTATIVES
As of 11/17/21**

A. Loxahatchee River Management Coordinating Council

Jonathan T. Ricketts

B. Palm Beach North Chamber of Commerce

L. Marc Cohn
Adrian M. Salee

C. Forum Club of the Palm Beaches

C. Danvers Beatty
Ellen T. Baker - alternate

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

Jared J. Kneiss
Adrian M. Salee – alternate

E. Western Communities Council

Kennith R. Roundtree

F. Board Liaisons - Intergovernmental Agencies

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



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

EXECUTIVE SUMMARY

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

DATE: November 16, 2022

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

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

RE: Unit of Development No. 5 – Henry Rolf
Consider Purchase Orders and Payment Authorization to Palm Beach County
Purchase Order No. 23-53 and Purchase Order No. 23-54
Palm Beach County Land Development Permit Fee and Surety
Rehabilitation and Replacement of 96-inch Corrugated Metal Pipe

Background

In accordance with the Purchase Order No. 21-467 issued to Mock Roos and Associates, Inc. in April 2021, design plans for the Rehabilitation and Replacement of the existing 96-inch Corrugated Metal Pipe across Jog Road are complete. The Palm Beach County Land Development Division ROW Construction Utility Permit No. UT59356-0222 is ready to be issued upon payment of required Permit Fees and Surety. Purchase Order No. 23-53 represents \$2,400.00 in Permit Fees and Purchase Order No. 23-54 represents \$35,200.00 in required Surety to guarantee restoration of pavement cuts on Jog Road. The Surety is expected to be returned following satisfaction of the County's six-month post construction inspection.

Fiscal Impact

Associated costs for permitting and surety were anticipated in the project and funding will be provided from loan proceeds.

Recommendation

The District Engineer recommends Board approval of Purchase Order Nos. 23-53 and 23-54 and Payment Authorization to Palm Beach County in the amounts of \$2,400.00 and \$35,200.00.



Northern Palm Beach County
Improvement District

Purchase Order
No.

23-53

Purchase Order

Vendor : 1033

Palm Beach County
Land Development Division
Permit Section
2300 North Jog Road-Third Floor

West Palm Beach, FL 33411-2745
Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 10/21/2022
Required Date 10/31/2022
Prepared By KATHLEEN J. MALONEY-POLLACK
Workflow ID 04
Status Documents Transferred to Abila
Description PRJ 631 Vista Parkway South Culvert Replacement - Permit Fee

Change Order 0

Project No
Invoice to N
follow

Comments : Need check made out to: PBC Board of County Commissioners but given to Kim Leser to include with submittal documents to PBC

| Qty | Unit Type | Fund | GL Acct | Item Description | Unit Price | Total |
|-----|-----------|------|---------|--|------------|----------|
| 1 | EA | 05A1 | 54613 | PRJ 631 Vista Parkway South Culvert Replacement - Permit Fee | 2,400.00 | 2,400.00 |

Total : \$2,400.00

Approval Information

KATHLEEN E. ROUN Transmitt to MIP 10/24/2022 8:51 AM
KATHLEEN E. ROUN Finance Director 10/24/2022 8:47 AM
LAURA L. HAM Budget Manager 10/21/2022 5:40 PM
Kimberly A. Leser District Engineer 10/21/2022 3:39 PM
KATHLEEN J. MALO Requester 10/21/2022 2:40 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

Purchase Order
No.

23-54

Purchase Order

| | |
|---|---|
| Vendor : 1033 Palm Beach County Land Development Division Permit Section 2300 North Jog Road-Third Floor West Palm Beach, FL 33411-2745 Phone - / Fax - | Billing and Shipping Address 359 Hiatt Drive Palm Beach Gardens, FL 33418 (561) 624-7830 Ext Fax (561) 624-7839 |
|---|---|

| | |
|---|--|
| Document Information Document Date 10/21/2022 Required Date 10/31/2022 Prepared By KATHLEEN J. MALONEY-POLLACK Workflow ID 07 Status Board 2 Documents Description PRJ 631 Vista Parkway South Culvert Replacement-Surety | Change Order 0 Project No Invoice to N follow |
|---|--|

Comments : Need check made out to: PBC Board of County Commissioners but given to Kim Leser to include with submittal documentation

| Qty | Unit Type | Fund | GL Acct | Item Description | Unit Price | Total |
|-----|-----------|------|---------|--|------------|-----------|
| 1 | EA | 0503 | 54613 | PRJ 631 Vista Parkway South Culvert Replacement-Surety | 35,200.00 | 35,200.00 |

Total : \$35,200.00

Approval Information

| | | |
|-------------------|--------------------|--------------------|
| SUSAN P. SCHEFF | Board | 10/26/2022 9:45 AM |
| CLIFFORD D. BEAT | Executive Director | 10/24/2022 8:50 AM |
| KATHLEEN E. ROUN | Finance Director | 10/24/2022 8:47 AM |
| LAURA L. HAM | Budget Manager | 10/21/2022 5:47 PM |
| Kimberly A. Leser | District Engineer | 10/21/2022 3:38 PM |
| KENNITH R. ROUN | Department Manager | 10/21/2022 2:53 PM |
| KATHLEEN J. MALO | Requester | 10/21/2022 2:45 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
Ellen T. Baker
Brian J. LaMotte

DATE: November 16, 2022

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

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

RE: Unit of Development No 11 – PGA National
Consider Purchase Order to Michael B. Schorah & Associates, Inc.
Permitting & Construction Phase Services for
Avenue of the Masters Milling and Overlay
Purchase Order No. 23-27

Background

A Purchase Order was issued to Michael B. Schorah and Associates earlier this year for Design and Bidding Phase Services associated with the Milling and Overlay of the Avenue of the Masters. The attached proposal from Michael B. Schorah and Associates is to provide Permitting and Construction Phase Services for this project in the amount of \$31,400.00.

Fiscal Impact

Funding in the amount of \$31,400.00 will be paid from budgeted funds.

Recommendation

Northern Staff and the District Engineer recommend approval of Purchase Order No. 23-27 for Permitting and Construction Phase Services in the amount of \$31,400.00 to Michael B. Schorah & Associates, Inc.



October 12, 2022

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

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

RE: UNIT 11 – AVENUE OF THE MASTERS MILLING AND OVERLAY

Dear Ms. Leser:

Michael B. Schorah and Associates, Inc. (MBSA) is pleased to present Northern Palm Beach County Improvement District (NPBCID) with this proposal, for your consideration, for permitting and construction administration services for the Avenue of the Masters Milling and Overlay project. Per your request, our office will provide professional engineering services in accordance with the following Scope of Services:

A. ENGINEERING PERMITTING

1. Prepare and submit Infrastructure Permit Application, engineering plans and support documents to the City of Palm Beach Gardens.
2. Address plan review comments as required for approval.
3. Coordinate with selected Contractor and City of Palm Beach Gardens to finalize application documents and fee requirements for issuance of the Infrastructure Permit.

B. MEETINGS

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

C. CONSTRUCTION PHASE SERVICES

General:

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

Paving Systems:

1. Perform walkthrough with Contractor, NPBCID and PBG representatives to verify extent of curb replacement required prior to asphalt pavement installation.
2. Field observations of curb replacement, milling operations, final asphalt and sidewalk installations, sign placement, temporary and final pavement markings / RPM placement.
3. Organize and attend Semi-Final field review with the Contractor, NPBCID and PBG.
4. Prepare and distribute punch list of items noted during Semi-Final review to be completed for final acceptance of work.
5. Conduct Final field review to confirm completion of punch list items.

D. POST CONSTRUCTION

1. Review final project documentation and data provided by Contractor.
2. Prepare and process completion documents through PBG and NPBCID to facilitate final project acceptances.

E. FEES

| | |
|--------------------------------------|-----------------|
| A. Engineering Permitting | \$3,500.00 |
| B. Meetings | \$3,000.00 |
| C. Construction Phase Services | \$20,500.00 |
| D. Post Construction | \$4,400.00 |
| Total | \$31,400.00 |

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

Sincerely,



Martha H. Carter, P.E., CFM
Vice President



Northern Palm Beach County
Improvement District

Purchase Order
No.

23-27

Purchase Order

Vendor :326
MICHAEL B. SCHORAH & ASSOCIATE
1850 FOREST HILL BLVD, STE 206
WEST PALM BEACH, FL 33406
Phone - / Fax -

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

Document Information
Document Date 10/12/2022
Required Date 10/22/2022
Prepared By KATHLEEN J. MALONEY-POLLACK
Workflow ID 07
Status Waiting for Board Documents
Description Unit 11 - Avenue of the Masters Milling and Overlay - Engineering Services

Change Order 0
Project No
Invoice to follow Y

Comments : Budgeted in the prior year 21/22

| Qty | Unit Type | Fund | GL Acct | Item Description | Unit Price | Total |
|-----|-----------|------|---------|--|------------|-----------|
| 1 | EA | 1101 | 53101 | Unit 11 - Avenue of the Masters Milling and Overlay - Engineering Services | 31,400.00 | 31,400.00 |

Total : \$31,400.00

Approval Information

| | | |
|-------------------|--------------------|---------------------|
| KATHLEEN J. MALO | Board 2 | 10/14/2022 8:54 AM |
| SUSAN P. SCHEFF | Board | 10/14/2022 8:51 AM |
| CLIFFORD D. BEAT | Executive Director | 10/13/2022 10:42 AM |
| KATHLEEN E. ROUN | Finance Director | 10/13/2022 10:40 AM |
| LAURA L. HAM | Budget Manager | 10/13/2022 9:42 AM |
| Kimberly A. Leser | District Engineer | 10/13/2022 9:32 AM |
| KENNITH R. ROUN | Department Manager | 10/13/2022 7:08 AM |
| KATHLEEN J. MALO | Requester | 10/12/2022 3:25 PM |

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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.



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

EXECUTIVE SUMMARY

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

DATE: November 16, 2022

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

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

RE: Unit of Development No. 53 - Arden
Consider Encumbrance Modifications to Michael B. Schorah and Associates, Inc.
Purchase Order No. 22-553 - Materials Testing & Reimbursable Expenses
Purchase Order No. 22-556 - Construction Phase Services
Pods D-Southeast, D-Southwest and I-North

Background

On July 27, 2022, Northern approved an Award of Contract to construct the Public Improvements for Arden Pods D-Southeast, D-Southwest and I-North. Purchase Orders had previously been issued to Michael B. Schorah & Associates, Inc. for Materials Testing and Construction Phase Services for Pods D-Southeast, D-Southwest and I-North in the amounts of \$60,125.00 and \$85,600.00, respectively.

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 Pod I-North. Change Order No. 1 to the Centerline Construction Contract removing the Public Improvements associated with Arden Pod D-Southwest was considered and approved at the Board Meeting held on October 12, 2022.

The Michael B. Schorah and Associates, Inc. services associated with Pod D-Southwest Materials Testing and Construction Phase Services are no longer needed due to the removal of the associated Public Improvements from the construction contract. Therefore, consideration of an Encumbrance Modification to Purchase Order No. 22-553 in the amount of (\$16,800) and Purchase Order No. 22-556 in the amount of (\$38,300) is hereby requested.

Fiscal Impact

The reduction in costs totaling \$55,100.00 will remain in the bond fund account for future use.

Recommendation

Northern Staff recommends the Board of Supervisors approve Encumbrance Modifications to Michael B. Schorah & Associates, Inc. Purchase Order No. 22-553 for Materials Testing and Reimbursable Expenses in the amount of (\$16,800.00) and to Purchase Order No. 22-556 for Construction Phase Services in the amount of (\$38,300.00).



Encumbrance Modification

Vendor : 326

MI CHAEL B. SCHORAH & ASSOCIATE

1850 FOREST HILL BLVD, STE 206

WEST PALM BEACH, FL 33406

Phone - / Fax -

Comments

Construction Phase Services for Unit 53 Arden Pods D-Southeast, D-Southwest & I-North \$123,900.00 Materials Testing and Reimbursable Expenses for Unit 53 Arden Pods D-Southeast, D-Southwest & I-North \$55,125.00-Materials Testing\$5,000.00-Reimbursable ExpensesTotal-\$60,125.00 10/10/2022 Remove \$16,800.00 associated with the Pod D-Southwest Materials Testing from the contract

Document Information

Document Date 10/10/2022

Required Date 10/10/2022

Prepared By Milagros E. Acosta Corniel

Workflow ID 07

Status Board 2 Documents

Description Change Order No. 1 for PO 22-553

Change Order 01

Project No

Invoice to Y
follow

| Qty | Unit Type | Fund | GL Acct | Item Description | Unit Price | Total |
|-----|-----------|------|---------|--|------------|------------|
| 1 | EA | 5303 | 53101 | Remove Pod D-SW from Materials Testing | -16,800.00 | -16,800.00 |

Total : (\$16,800.00)

Approval Information

| | | |
|--------------------|--------------------|--------------------|
| SUSAN P. SCHEFF | Board | 10/10/2022 2:52 PM |
| CLIFFORD D. BEAT | Executive Director | 10/10/2022 2:47 PM |
| KATHLEEN E. ROUN | Finance Director | 10/10/2022 2:46 PM |
| KATHLEEN E. ROUN | Budget Manager | 10/10/2022 2:45 PM |
| Kimberly A. Leser | District Engineer | 10/10/2022 2:44 PM |
| KENNITH R. ROUN | Department Manager | 10/10/2022 2:15 PM |
| Milagros E. Acosta | Requester | 10/10/2022 1:31 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.



Encumbrance Modification

| | |
|--|---|
| <p>Vendor : 326</p> <p>MICHAEL B. SCHORAH & ASSOCIATE</p> <p>1850 FOREST HILL BLVD, STE 206 WEST PALM BEACH, FL 33406 Phone - / Fax -</p> | <p><u>Comments</u></p> <p>Separate PO 22-553 approved for materials and subconsultant admin fees totalling \$60,125.10/10/22 Remove \$38,300.00 associated with Pod D-Southwest Construction Phase Services</p> |
| <p>Document Information</p> <p>Document Date 10/10/2022 Required Date 10/10/2022 Prepared By Milagros E. Acosta Corniel Workflow ID 07</p> <p>Status Board 2 Documents Description Change Order No. 1 for PO 22-556</p> | <p>Change Order 01</p> <p>Project No</p> <p>Invoice to Y follow</p> |

| Qty | Unit Type | Fund | GL Acct | Item Description | Unit Price | Total |
|-----|-----------|------|---------|---|------------|------------|
| 1 | EA | 5303 | 53101 | Remove D-Southwest from Construction Phase Services | -38,300.00 | -38,300.00 |

Total : (\$38,300.00)

Approval Information

| | | |
|--------------------|--------------------|--------------------|
| SUSAN P. SCHEFF | Board | 10/10/2022 2:54 PM |
| CLIFFORD D. BEAT | Executive Director | 10/10/2022 2:47 PM |
| KATHLEEN E. ROUN | Finance Director | 10/10/2022 2:46 PM |
| KATHLEEN E. ROUN | Budget Manager | 10/10/2022 2:45 PM |
| Kimberly A. Leser | District Engineer | 10/10/2022 2:43 PM |
| KENNITH R. ROUN | Department Manager | 10/10/2022 2:15 PM |
| Milagros E. Acosta | Requester | 10/10/2022 1:37 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
Ellen T. Baker
Brian J. LaMotte

DATE: November 16, 2022

FROM: Katie Roundtree, Director of Finance and Administration

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

RE: 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. The servers purchased in 2012 have outlived their useful life and have been replaced. They consist of two Dell servers and a Dell SAN storage unit.

This computer equipment will be given to KDT Solutions, Northern's computer consultant, who will destroy the hard drives and appropriately dispose of the hardware in an environmentally responsible manner.

Fiscal Impact

Replacement equipment has been purchased with funds budgeted the previous fiscal year.

Recommendation

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

RESOLUTION NO. 2022-09

**RESOLUTION OF THE BOARD OF SUPERVISORS OF
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
APPOINTING SIGNATORIES ON DISTRICT BANK ACCOUNTS**

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 applicable provisions of Chapter 298, Florida Statutes, and Chapter 2000-467, Laws of Florida, as amended; and

WHEREAS, the District has bank accounts with various financial institutions; and

WHEREAS, the District intends by this Resolution to designate certain representatives of the District as authorized signatories on said bank accounts.

NOW, THEREFORE, be it resolved by the Board of Supervisors of NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT as follows:

1. Any two or more of the following representatives of the District are hereby empowered and authorized to act as signatories on those District bank accounts identified on attached Exhibit “A”, namely:

| | |
|--------------------|--------------------|
| MATTHEW J. BOYKIN | Board Member |
| L. MARC COHN | Board Member |
| GREGORY BLOCK | Board Member |
| ELLEN T. BAKER | Board Member |
| BRIAN J. LAMOTTE | Board Member |
| C. DANVERS BEATTY | Executive Director |
| KIMBERLY LESER | District Engineer |
| KENNETH W. EDWARDS | General Counsel |

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

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

THIS RESOLUTION PASSED AND WAS ADOPTED THE 16TH DAY OF NOVEMBER, 2022.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

By: _____
Assistant Secretary - Board of Supervisors

By: _____
Print: _____
Title: President

Exhibit "A"

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
DEPOSITORY AND INVESTMENT ACCOUNTS**

WELLS FARGO

DIRECT DEPOSITORY ACCOUNTS

| | |
|----------------------|----------------|
| Depository Account | #2159705211098 |
| Disbursement Account | #2000016114988 |
| Payroll Account | #2165500027756 |

TD BANK

| | |
|----------------------------|--------------|
| Alternate Checking Account | #686-0758173 |
|----------------------------|--------------|

**RECOMMENDED DISBURSEMENTS FOR
OCTOBER 26, 2022 BOARD MEETING**

| | BOND/COI** | EIPC* | LANDOWNER FUNDS | COST OF ISSUANCE | TOTALS |
|----------------------------------|-------------------|-------------------|----------------------------|-----------------------------|-------------------|
| Unit No. 2C - Alton | 8,160.67 | | - | | 8,160.67 |
| Unit No. 5 - Henry Rolf | | 3,468.39 | | | 3,468.39 |
| Unit No. 9B - Abacoa II | | 41,520.00 | - | | 41,520.00 |
| Unit 16 - P. B. Park of Commerce | 2,683.50 | - | 894.50 | | 3,578.00 |
| Unit No. 53 - Arden | 327,960.20 | | | - | 327,960.20 |
| General | | 65,705.56 | | | 65,705.56 |
| | | | | | |
| | 338,804.37 | 110,693.95 | 894.50 | - | 450,392.82 |

* Equity in Pooled Cash
**Cost of Issuance

NO MEETING OCT. 26, 2022. WILL RATIFY ON NOV. 16, 2022

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 165

OCTOBER 26, 2022

| | BOND | LANDOWNER FUNDS | TOTALS |
|--|---------------------------------|------------------------|-----------------|
| ENGINEERING: | | | |
| Michael Schorah & Assoc. (PE Construction Phase) | <u>4,320.00</u> | | 4,320.00 |
| MISCELLANEOUS: | | | |
| Davidson Fixed Income Mgmt. NPBCID Reimbursement (NPBCID Personnel time) | <u>77.42</u> <u>3,763.25</u> | | 3,840.67 |
| | 8,160.67 | - | 8,160.67 |

**UNIT OF DEVELOPMENT NO. 5
DISBURSEMENT NO. 12
OCTOBER 26, 2022**

| | <u>EIPC</u> | <u>TOTAL</u> |
|--|------------------------|------------------------|
| ENGINEERING: | | |
| Mock, Roos & Associates, Inc. | <u>3,468.39</u> | |
| (Replace 96" CMP in Vista Ctr) | | 3,468.39 |
| | <u><u>3,468.39</u></u> | <u><u>3,468.39</u></u> |

**UNIT OF DEVELOPMENT NO. 9B
DISBURSEMENT NO. 139
OCTOBER 26, 2022**

EIPC

TOTALS

CONSTRUCTION:

Wynn and Sons Environmental
(Sidewalk Replacement Project PO#22-569)

41,520.00

41,520.00

41,520.00

41,520.00

**UNIT OF DEVELOPMENT NO. 16
DISBURSEMENT NO. 130
OCTOBER 26, 2022**

| | BONDS | LANDOWNER FUNDS | TOTAL |
|--|-----------------|----------------------------|-----------------|
| ENGINEERING: | | | |
| Kimley-Horn & Assoc. (Venture Way P.E. Services) | 2,683.50 | 894.50 | |
| | | | 3,578.00 |
| | <u>2,683.50</u> | <u>894.50</u> | <u>3,578.00</u> |

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 114
OCTOBER 26, 2022**

| | BOND | COST OF ISSUANCE | TOTAL |
|--|-------------------|-----------------------------|-------------------|
| CONSTRUCTION: | | | |
| R and D Paving FINAL (Arden - Lake Way Road Repairs) | 20,796.30 | | |
| Centerline Utilities, Inc. FINAL (Arden - Parcel G North & H South PRJ 627) | 294,749.62 | | |
| | | | 315,545.92 |
| ENGINEERING: | | | |
| Michael Schorah & Assoc. (PE Construction Phase) | 4,470.00 | | |
| | | | 4,470.00 |
| OTHER PROFESSIONALS: | | | |
| Caldwell & Pacetti (Legal Services) | 1,693.40 | | |
| | | | 1,693.40 |
| MISCELLANEOUS: | | | |
| NPBCID Reimbursements: (NPBCID Personnel Time) | 6,250.88 | | |
| | | | 6,250.88 |
| | 327,960.20 | - | 327,960.20 |

**GENERAL
DISBURSEMENT NO. 79
OCTOBER 26, 2022**

| | <u>EIPC</u> | <u>TOTAL</u> |
|--|-------------------------|-------------------------|
| CONSTRUCTION: | | |
| KDT Solutions, Inc. (New servers and setup) | <u>35,903.36</u> | |
| Data Flow Systems, Inc. (Operations Spare Telemetry Cards) | <u>29,802.20</u> | |
| | | 65,705.56 |
| | <u><u>65,705.56</u></u> | <u><u>65,705.56</u></u> |

**RECOMMENDED DISBURSEMENTS FOR
NOVEMBER 16, 2022 BOARD MEETING**

| | BOND/COI** | EIPC* | LANDOWNER FUNDS | COST OF ISSUANCE | TOTALS |
|--------------------------------|-------------------|------------------|----------------------------|-----------------------------|-------------------|
| Unit No. 2C - Alton | 9,553.65 | | 24,007.05 | | 33,560.70 |
| Unit No. 5 - Henry Rolf | | 35,200.00 | | | 35,200.00 |
| Unit No. 53 - Arden | 139,353.64 | | | - | 139,353.64 |
| General | | 64,171.80 | | | 64,171.80 |
| | | | | | |
| | 148,907.29 | 99,371.80 | 24,007.05 | - | 272,286.14 |

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 166

NOVEMBER 16, 2022

| | BOND | LANDOWNER FUNDS | TOTALS |
|--|-----------------|------------------------|------------------|
| CONSTRUCTION: | | | |
| J. W. Cheatham, LLC (Alton Parcel Parcel G Ph III) | <u>5,728.50</u> | <u>24,007.05</u> | 29,735.55 |
| ENGINEERING: | | | |
| Michael Schorah & Assoc. (PE Construction Phase) | <u>2,560.00</u> | | 2,560.00 |
| OTHER PROFESSIONALS: | | | |
| Caldwell & Pacetti | <u>203.00</u> | - | 203.00 |
| MISCELLANEOUS: | | | |
| Davidson Fixed Income Mgmt. | 77.24 | | |
| NPBCID Reimbursement (NPBCID Personnel time) | <u>984.91</u> | | 1,062.15 |
| | 9,553.65 | 24,007.05 | 33,560.70 |

**UNIT OF DEVELOPMENT NO. 5
DISBURSEMENT NO. 13
NOVEMBER 16, 2022**

| | <u>EIPC</u> | <u>TOTAL</u> |
|-----------------------------------|------------------|------------------|
| MISCELLANEOUS: | | |
| Palm Beach County | <u>35,200.00</u> | |
| (Surety for Permit #UT59356-0222) | | 35,200.00 |
| | <u>35,200.00</u> | <u>35,200.00</u> |

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 115
NOVEMBER 16, 2022**

| | BOND | COST OF ISSUANCE | TOTAL |
|---|-------------------|-----------------------------|-------------------|
| CONSTRUCTION: | | | |
| Centerline Utilities, Inc. (PODS D-southeast, D-southwest & I-north - PRJ 1673) | <u>136,974.05</u> | | 136,974.05 |
| ENGINEERING: | | | |
| Michael Schorah & Assoc. (PE Construction Phase) | <u>887.00</u> | | 887.00 |
| OTHER PROFESSIONALS: | | | |
| Caldwell & Pacetti (Legal Services) | <u>696.00</u> | | 696.00 |
| MISCELLANEOUS: | | | |
| NPBCID Reimbursements: (NPBCID Personnel Time) | <u>796.59</u> | | 796.59 |
| | <u>139,353.64</u> | - | <u>139,353.64</u> |

**GENERAL
DISBURSEMENT NO. 80
NOVEMBER 16, 2022**

EIPC

TOTAL

CONSTRUCTION:

Data Flow Systems, Inc.

(U#5B,5D,11,18,21 & 43 PLC Upgrade)

64,171.80

64,171.80

64,171.80

64,171.80

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
Ellen T. Baker
Brian J. LaMotte

DATE: November 16, 2022

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

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

RE: Unit of Development No. 11 – PGA National
Consider Acceptance of Blanket Easement and Ingress and Egress Easement
PGA National Resort-Squire Course Renovation

Background

A Northern permit was issued to BSREP III PBG Golf, LLC, the Squire Course Property Owner, in late 2020 for redevelopment of the Squire Course at PGA National Resort. The redevelopment plans for the Squire Course included excavation and deposit of fill in portions of several existing Northern lakes, plus a modification of Northern's access to Stormwater Pump Station No. 1 in the area of a golf cart path. Upon completion of its redevelopment activities as required by the issued permit and executed Agreement therein, the Property Owner was to provide new easements to Northern for the purposes of continued uninterrupted access to and for maintenance of the water management system.

Construction is now complete and the Property Owner has provided an Easement (aka "Blanket Easement") over all of the Squire Golf Course areas that are not already encumbered with an Easement granted to Northern. The Blanket Easement provides Northern access to and maintenance of its modified lakes. A new Ingress and Egress Easement granting Northern access over the modified golf cart pathway to Stormwater Pump Station No. 1 was also provided. The sketches and descriptions affixed to the Blanket Easement and Ingress and Egress Easements have been reviewed by Keshavarz & Associates, Inc., (which is under contract with Northern to perform plat and survey services and reviews) and its approval letters are attached.

Fiscal Impact

There are no fiscal impacts relating to the acceptance of the Easements.

Recommendation

The District Engineer and General Counsel recommend acceptance of the attached Blanket Easement and Ingress and Egress Easement.



KESHAVARZ
— & ASSOCIATES —
CIVIL ENGINEERING | SURVEYING | CONSULTING

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

October 24, 2022

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

Subject: PGA National Resort Squire Golf Course Renovations
Unit of Development 11
Permit No: 11-467

Dear Mrs. Leser:

Keshavarz & Associates, Inc. reviewed the submitted documents associated with the above referenced plat to include a word document file of:

1. A word document of the proposed blanket easement received by our office via email from the petitioner's agent on October 20, 2022.

The above referenced word document for the land(s) description for the "perpetual unobstructed and nonexclusive ingress and egress easement" as Exhibit "A" and the "Description of Public Improvement" as Exhibit "B", associated with the above referenced project were reviewed by Keshavarz & Associates, Inc. who is under contract with the District to perform plat and associated document reviews. Based on our review, we can approve the sketch and legal descriptions as describing the requested easement areas. We will attach the approved sketch, legal and easement agreement to the approval email for reference.

Please advise the petitioner to submit the executed easement agreement together with the approved Exhibit "A" and Exhibit "B" as contained herein. Upon the receipt of the executed agreement, Northern shall execute the easement agreement and record into public record upon approval by its Board of Supervisors.

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

Scott F. Bryson
Sincerely,

KESHAVARZ & ASSOCIATES, INC.

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

EXHIBIT "A"

Legal Description of Property

DESCRIPTION:

TRACT "G", LESS AND EXCEPT THEREFROM ALL WATER MANAGEMENT AREAS, ALL AS SHOWN ON P.G.A. RESORT COMMUNITY PLAT NO. 3, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 37, PAGES 170 THROUGH 182 OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA.

TOGETHER WITH:

TRACT "G-2", LESS AND EXCEPT THEREFROM WATER MANAGEMENT AREA-H (W.M.A.-H), AND ALSO LESS AND EXCEPT WATER MANAGEMENT AREA-I (W.M.A.-I), AND ALSO LESS AND EXCEPT WATER MANAGEMENT AREA-J (W.M.A.-J), AND ALSO LESS AND EXCEPT WATER MANAGEMENT AREA-KK (W.M.A.-KK), AND ALSO LESS AND EXCEPT ALL WATER MANAGEMENT EASEMENTS (W.M.E.) LYING WITHIN SAID TRACT "G-2", ALL AS SHOWN ON P.G.A. RESORT COMMUNITY PLAT NO. 4, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 40, PAGES 190 THROUGH 193 OF SAID PUBLIC RECORDS.

TOGETHER WITH:

TRACT "G-3", LESS AND EXCEPT THEREFROM WATER MANAGEMENT AREA-E (W.M.A.-E), AND ALSO LESS AND EXCEPT THE WATER MANAGEMENT EASEMENT (W.M.E.) LYING WITHIN SAID TRACT "G-3", ALL AS SHOWN ON P.G.A. RESORT COMMUNITY PLAT NO. 4, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 40, PAGES 190 THROUGH 193 OF SAID PUBLIC RECORDS.

TOGETHER WITH:

TRACT "G-4", LESS AND EXCEPT THEREFROM WATER MANAGEMENT AREA-A (W.M.A.-A), AND ALSO LESS AND EXCEPT WATER MANAGEMENT AREA-B (W.M.A.-B), AND ALSO LESS AND EXCEPT WATER MANAGEMENT AREA -C (W.M.A.-C), AND ALSO LESS AND EXCEPT WATER MANAGEMENT AREA-L (WMA-L), AND ALSO LESS AND EXCEPT ALL WATER MANAGEMENT EASEMENTS (W.M.E.) LYING WITHIN SAID TRACT "G-4", ALL AS SHOWN ON P.G.A. RESORT COMMUNITY PLAT NO. 4, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 40, PAGES 190 THROUGH 193 OF SAID PUBLIC RECORDS, ALSO LESS AND EXCEPT FROM THE AFORESAID TRACT "G-4" ALL THAT PORTION OF THE NORTH PUMP STATION EASEMENT AS DESCRIBED IN OFFICIAL RECORDS BOOK 5202, PAGE 568 OF SAID PUBLIC RECORDS.

TOGETHER WITH:

TRACT "G-5", LESS AND EXCEPT THEREFROM WATER MANAGEMENT AREA-FE (W.M.E.-FE), AND ALSO LESS AND EXCEPT WATER MANAGEMENT AREA-K

(W.M.A.-K), AND ALSO LESS AND EXCEPT ALL DRAINAGE EASEMENTS (D.E.) LYING WITHIN SAID TRACT "G-5", AND ALSO LESS AND EXCEPT ALL WATER MANAGEMENT EASEMENTS (W.M.E.) LYING WITHIN SAID TRACT "G-5", ALL AS SHOWN ON P.G.A. RESORT COMMUNITY PLAT NO. 5, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 45, PAGES 141 THROUGH 143 OF SAID PUBLIC RECORDS.

TOGETHER WITH:

TRACT "G-6", LESS AND EXCEPT THEREFROM ALL DRAINAGE EASEMENTS (D.E.) LYING WITHIN SAID TRACT "G-6", AND ALSO LESS AND EXCEPT ALL WATER MANAGEMENT EASEMENTS (W.M.E.) LYING WITHIN SAID TRACT "G-6, ALL AS SHOWN ON P.G.A. RESORT COMMUNITY PLAT NO. 5, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 45, PAGES 141 THROUGH 143 OF SAID PUBLIC RECORDS.

TOGETHER WITH:

TRACT "G-7", LESS AND EXCEPT THEREFROM WATER MANAGEMENT AREA-FW (W.M.A.-FW), AND ALSO LESS AND EXCEPT WATER MANAGEMENT AREA-G (W.M.A.-G), AND ALSO LESS AND EXCEPT ALL DRAINAGE EASEMENTS (D.E.) LYING WITHIN SAID TRACT "G-7", AND ALSO LESS AND EXCEPT ALL WATER MANAGEMENT EASEMENTS (W.M.E.) LYING WITHIN SAID TRACT "G-7", ALL AS SHOWN ON P.G.A. RESORT COMMUNITY PLAT NO. 6, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 47, PAGES 153 THROUGH 157 OF SAID PUBLIC RECORDS.

SAID LANDS LYING AND BEING IN SECTION 9, TOWNSHIP 42 SOUTH, RANGE 42 EAST, CITY OF PALM BEACH GARDENS, PALM BEACH COUNTY, FLORIDA.

EXHIBIT “B”

Description of Public Improvement

lakes, lake to lake interconnect culverts, aerators, electric services to the aerators and control panels for said aerators

This Instrument Prepared by
and to be Returned to:

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

**(“EXHIBIT A”)
EASEMENT**

THIS EASEMENT (the “Easement”) shall be effective as the _____ day of _____, 2022, (the "Effective Date") and is being granted by BSREP III PBG Golf LLC, (hereinafter referred to as the "Grantor"), with offices at 250 Vesey Street, 15th Floor, New York, NY 10281, to NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT, an independent special district of the State of Florida (hereinafter referred to as the "District") whose street address is 359 Hiatt Drive, Palm Beach Gardens, Florida 33418.

W I T N E S S E T H:

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

WHEREAS, the District intends to implement, install, construct, repair, replace, enlarge, remove, upgrade, operate and/or maintain those public works and facilities generally described on attached Exhibit “B” (the " Public Improvements") that are located in, over, under, upon or within the Property; and

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

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

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

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

necessary and associated facilities, systems, structures, works and utilities located in, over, under, upon and within the Property.

SECTION 3. CONSTRUCTION/IMPLEMENTATION EASEMENT. The Grantor does hereby grant to the District a perpetual easement in, over, under, upon and within the Property for the implementation, installation, construction, repair, replacement, removal, enlargement, upgrade, operation and/or relating maintenance of the Public Improvements, including associated appurtenances and utilities, if any, required or relating thereto. In performing any such activities, the District shall obtain all necessary governmental permits, licenses and approvals, if any, prior to commencing such works, and shall pay all charges and fees imposed in obtaining such permits, licenses and approvals as and when due.

SECTION 4. REPAIR AND RESTORATION. The District shall repair and restore, in a reasonably timely fashion, any portion of the Property and any private improvements located thereon which are disturbed as a result of any such activities undertaken by the District pursuant to Sections 2 and 3 hereof to the extent such remedial activity to the disturbances will not adversely impact or affect the Public Improvements for which the activities authorized in Sections 2 and 3 were implemented, to a condition substantially equivalent to that which existed prior to the District's performance of such activities at the District's sole cost and expense.

SECTION 5. EXCLUSIVITY OF EASEMENTS. To the extent the Easement granted herein intersects or coincides with other easements created and granted by the Grantor over the Property to any other governmental agency, utility, cable company or any other party prior to the effective date of this Easement, then, except to the extent hereinafter set forth in this Section, the Easement granted herein to the District shall be on a nonexclusive basis.

However, to the extent that the District implements, constructs or installs any Public Improvements or associated appurtenant works in, over, under, upon or within any portion of the Property and provides written notice to Grantor of the same, the associated Easement granted herein to the District as to that portion of the Property shall be an exclusive and perpetual easement and any individual or entity wishing to connect to, modify, install any improvement therein, or in any other manner affect said Easement area or the Public Improvements (including associated appurtenant works and utilities) located therein or thereon shall be required to obtain a permit from the District prior to implementation, installation or construction of any such activity or works, which District permit shall not be unreasonably withheld, conditioned or delayed.

SECTION 6. RELEASE OF EASEMENT. A material provision to this Easement is the agreement between the parties that in the event the District should subsequently determine that it no longer requires all or any portion of the Easement granted hereunder to carry out its lawful duties, functions and responsibilities, then in such event said Easement or any portion thereof, as the case may be, which is no longer required by the District shall terminate and the Property or portion thereof otherwise so encumbered by said Easement shall be released without the requirement for payment of any consideration for said release by or from the Grantor. Provided, however, such termination and release of the Easement or portion thereof by the District shall not be effective until such time as the District has received a written request from the Grantor for the above-described determination of need and the recording in the Public Records of Palm Beach County, Florida, of a release, termination or other appropriate document executed by the District for the Easement or portion thereof which is being released.

SECTION 7. REMEDIES. Subject to the provisions contained in Section 4 and not in lieu thereof, if Grantor or the District is in violation of the terms of this Easement the non-defaulting party may provide written notice to the other party of such violation and demand corrective action sufficient to cure the violation, and, when the violation involves damage to the Property, resulting from any use, omission or activity inconsistent or that interferes in any material respect with the rights, exercise or purpose of this Easement, to restore the portion of the Property damaged. If Grantor or the District (as the case may be) fails to cure such violation within thirty (30) calendar days after receipt of notice thereof from the other party, or under circumstances where the violation cannot reasonably be cured within a thirty (30)-day period, fails to begin curing such violation within the thirty (30) calendar day period, or fails to diligently prosecute such cure to completion, the non-defaulting party may bring an action at law or in equity in a court of competent jurisdiction to enforce the terms of this Easement, including, without limitation, to enjoin the violation, by temporary or permanent injunction, and to require the restoration of the Property, at the defaulting party's sole cost and expense, to the condition that existed prior to any such injury or failure to maintain. If the District or Grantor reasonably determine that circumstances require immediate action to prevent or mitigate significant damage to the Property located thereon or damage or injury to person or property, the District or Grantor may pursue their own remedial or corrective action upon written notice to the other party, but without waiting for the above-referenced cure period to expire. The rights of Grantor and the District under this Paragraph 7 apply equally in the event of either actual or threatened violations of the terms of this Easement, and Grantor and the District shall be entitled to the injunctive relief described above in this Paragraph 7, both prohibitive and mandatory, in addition to the other remedies provided for herein. The remedies described in this Paragraph 7 shall be cumulative and shall be in addition to all other remedies now or hereafter existing at law or in equity, subject always, however, to any obligation upon the District or Grantor to give notice or an opportunity to cure, or both, pursuant to the terms of this Paragraph. Provided, however, nothing contained herein shall be deemed or construed as a waiver by the District of its sovereign immunity or the terms, conditions and provisions contained in Section 768.28, Florida Statutes.

SECTION 8. INSURANCE. The District, at the District's sole cost and expense, shall procure and maintain in full force and effect worker compensation insurance (in amounts as statutorily required) and a policy of comprehensive general liability insurance in an amount of not less than \$1,000,000.00 against claims for personal injury, death, or as to property damage that is not otherwise addressed in this Easement, occurring on, in, or to the Property or otherwise arising out of the use of the Easement with limits consistent with prudent practices for a governmental entity. Grantor hereby waives any right of recovery, if any, against the District, including its employees, consultants, contractors, subcontractors, agents and representatives, for injury or loss covered by insurance or required to be covered by insurance hereunder to the extent such loss is covered by insurance. The District's contractors, subcontractors, agents and representatives exercising the rights and authorizations contained in this Easement shall carry the policies of insurance set forth in this Section.

SECTION 9. INDEMNIFICATION. The District shall indemnify, defend and hold Grantor and its past, present and future partners, officers, directors, employees, agents, affiliates, assignees, shareholders, representatives, managers, lenders, attorneys, subsidiaries, members, parent and affiliated entities and their respective successors, heirs and assigns harmless for, from and against any and all claims, suits, damages or causes of action arising out of the gross negligent acts of the District, its contractors, subcontractors, employees, agents and representatives, (together jointly and severally the "District Parties"), but excluding: (a) any consequential or indirect damages, (b) any damages caused by or that arise from the negligence, error, omission, willful act or misconduct of Grantor, its contractors, subcontractors, employees, agents or representatives, (c) damages caused by or that arise in whole or in part by acts of force majeure including but not limited to explosions, acts of terrorism, epidemics, hurricanes, flooding, tornadoes, or other extreme weather events, and (d) due to a failure to exercise any one or more of the powers granted herein.

Provided, however, nothing contained herein shall be deemed or construed as a waiver by the District of its sovereign immunity or the terms, conditions and provisions contained in Section 768.28, Florida Statutes.

SECTION 10. ASSIGNMENT. The District agrees that it shall not sell, assign or transfer any of the Easement, authorizations or rights created hereunder, either directly or indirectly, without the prior written consent of Grantor and any attempt to do so shall be null and void; provided, however, that this prohibition shall not apply to an assignment or transfer to any other governmental agency.

SECTION 11. USAGE OF EASEMENT. The Grantor does hereby agree that the District may allow its employees, consultants, agents and contractors to use the Easement and authorizations granted herein.

SECTION 12. JOINDER AND SUBORDINATION. Grantor does hereby agree to provide to the District in recordable form a joinder and subordination agreement, executed by any and all mortgagees of the Property that is subject to the Easement and authorizations granted herein.

SECTION 13. WARRANTY OF TITLE. Grantor does hereby fully warrant the title to the Property and will defend the same against the lawful claims of all persons whomsoever claimed by, through or under it, and that Grantor has good right and lawful authority to grant the Easement and authorizations as set forth herein.

SECTION 14. EFFECTIVE DATE. This Easement shall be effective as of the last date it has been signed by all parties hereto.

SECTION 15. SUCCESSORS AND ASSIGNS. Where the context of this Easement allows or permits, the terms "Grantor" and "District" shall also include said parties, together with their successors and assigns.

SECTION 16. PARTIES BOUND BY AGREEMENT. This Easement, including all rights, authorizations, warranties and agreements given or granted herein, shall be binding upon and shall inure to the extent applicable to the benefit of the Grantor and District, together with their respective successors and assigns, and shall be deemed perpetual covenants that run with the land.

SECTION 17. MODIFICATIONS. Any modification of this Easement shall be binding only if evidenced in a written instrument signed by each party in such format that is recorded in the Official Records of Palm Beach County, Florida.

SECTION 18. ENFORCEMENT. In the event of any controversy, claim or dispute relating to this Easement or its breach, the prevailing party shall be entitled to recover reasonable attorney's fees, costs, including appellate, and mediation.

SECTION 19. GOVERNING LAW AND VENUE. The Easement, warranties, authorizations and agreements contained herein shall be governed by the laws of the State of Florida as now and hereafter in force. Further, the venue of any litigation arising out of this Easement shall be exclusively in the Fifteenth Judicial Circuit in and for Palm Beach County, Florida.

SECTION 20. NOTICES. Any notice provided for or concerning this Easement shall be in writing and shall be deemed sufficiently given when hand delivered or sent by prepaid overnight, certified or registered mail or delivery to the respective address of each party as set forth at the beginning of this Easement or at any subsequent address for either of the parties or their successors and assigns following notice of an address change.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK AND SEPARATE
SIGNATORY PAGES ARE ATTACHED]

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

EXECUTED BY GRANTOR this 20th day of October, 2022.

Witnesses:

BSREP III PBG GOLF LLC,
a Delaware limited liability company

Grych
Witness Signature
Erica Grycham
Print

By: Lisa Strauss

Print: Lisa Strauss

Title: Vice President

a. c.
Witness Signature
Anne Clinton
Print



STATE OF District of Columbia
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 20th day of October, 2022, by Lisa Strauss, as Vice President for BSREP III PBG GOLF LLC.

(Notary Seal)

Notary Public
Venti Hill-Waddell
Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

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

(DISTRICT SEAL)

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

By: _____

By: _____
Secretary or Assistant Secretary

Print: _____

Title: _____

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence
or online notarization, this ___ day of _____, 20 __, by _____, as
_____, for Northern Palm Beach County Improvement District.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification

Type of Identification Produced _____.

EXHIBIT "A"

Legal Description of Property

DESCRIPTION:

TRACT "G", LESS AND EXCEPT THEREFROM ALL WATER MANAGEMENT AREAS, ALL AS SHOWN ON P.G.A. RESORT COMMUNITY PLAT NO. 3, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 37, PAGES 170 THROUGH 182 OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA.

TOGETHER WITH:

TRACT "G-2", LESS AND EXCEPT THEREFROM WATER MANAGEMENT AREA-H (W.M.A.-H), AND ALSO LESS AND EXCEPT WATER MANAGEMENT AREA-I (W.M.A.-I), AND ALSO LESS AND EXCEPT WATER MANAGEMENT AREA-J (W.M.A.-J), AND ALSO LESS AND EXCEPT WATER MANAGEMENT AREA-KK (W.M.A.-KK), AND ALSO LESS AND EXCEPT ALL WATER MANAGEMENT EASEMENTS (W.M.E.) LYING WITHIN SAID TRACT "G-2", ALL AS SHOWN ON P.G.A. RESORT COMMUNITY PLAT NO. 4, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 40, PAGES 190 THROUGH 193 OF SAID PUBLIC RECORDS.

TOGETHER WITH:

TRACT "G-3", LESS AND EXCEPT THEREFROM WATER MANAGEMENT AREA-E (W.M.A.-E), AND ALSO LESS AND EXCEPT THE WATER MANAGEMENT EASEMENT (W.M.E.) LYING WITHIN SAID TRACT "G-3", ALL AS SHOWN ON P.G.A. RESORT COMMUNITY PLAT NO. 4, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 40, PAGES 190 THROUGH 193 OF SAID PUBLIC RECORDS.

TOGETHER WITH:

TRACT "G-4", LESS AND EXCEPT THEREFROM WATER MANAGEMENT AREA-A (W.M.A.-A), AND ALSO LESS AND EXCEPT WATER MANAGEMENT AREA-B (W.M.A.-B), AND ALSO LESS AND EXCEPT WATER MANAGEMENT AREA -C (W.M.A.-C), AND ALSO LESS AND EXCEPT WATER MANAGEMENT AREA-L (WMA-L), AND ALSO LESS AND EXCEPT ALL WATER MANAGEMENT EASEMENTS (W.M.E.) LYING WITHIN SAID TRACT "G-4", ALL AS SHOWN ON P.G.A. RESORT COMMUNITY PLAT NO. 4, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 40, PAGES 190 THROUGH 193 OF SAID PUBLIC RECORDS, ALSO LESS AND EXCEPT FROM THE AFORESAID TRACT "G-4" ALL THAT PORTION OF THE NORTH PUMP STATION EASEMENT AS DESCRIBED IN OFFICIAL RECORDS BOOK 5202, PAGE 568 OF SAID PUBLIC RECORDS.

TOGETHER WITH:

TRACT "G-5", LESS AND EXCEPT THEREFROM WATER MANAGEMENT AREA-FE (W.M.E.-FE), AND ALSO LESS AND EXCEPT WATER MANAGEMENT AREA-K (W.M.A.-K), AND ALSO LESS AND EXCEPT ALL DRAINAGE EASEMENTS (D.E.) LYING WITHIN SAID TRACT "G-5", AND ALSO LESS AND EXCEPT ALL WATER MANAGEMENT EASEMENTS (W.M.E.) LYING WITHIN SAID TRACT "G-5", ALL AS SHOWN ON P.G.A. RESORT COMMUNITY PLAT NO. 5, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 45, PAGES 141 THROUGH 143 OF SAID PUBLIC RECORDS.

TOGETHER WITH:

TRACT "G-6", LESS AND EXCEPT THEREFROM ALL DRAINAGE EASEMENTS (D.E.) LYING WITHIN SAID TRACT "G-6", AND ALSO LESS AND EXCEPT ALL WATER MANAGEMENT EASEMENTS (W.M.E.) LYING WITHIN SAID TRACT "G-6, ALL AS SHOWN ON P.G.A. RESORT COMMUNITY PLAT NO. 5, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 45, PAGES 141 THROUGH 143 OF SAID PUBLIC RECORDS.

TOGETHER WITH:

TRACT "G-7", LESS AND EXCEPT THEREFROM WATER MANAGEMENT AREA-FW (W.M.A.-FW), AND ALSO LESS AND EXCEPT WATER MANAGEMENT AREA-G (W.M.A.-G), AND ALSO LESS AND EXCEPT ALL DRAINAGE EASEMENTS (D.E.) LYING WITHIN SAID TRACT "G-7", AND ALSO LESS AND EXCEPT ALL WATER MANAGEMENT EASEMENTS (W.M.E.) LYING WITHIN SAID TRACT "G-7", ALL AS SHOWN ON P.G.A. RESORT COMMUNITY PLAT NO. 6, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 47, PAGES 153 THROUGH 157 OF SAID PUBLIC RECORDS.

SAID LANDS LYING AND BEING IN SECTION 9, TOWNSHIP 42 SOUTH, RANGE 42 EAST, CITY OF PALM BEACH GARDENS, PALM BEACH COUNTY, FLORIDA.

EXHIBIT "B"

Description of Public Improvement

lakes, lake to lake interconnect culverts, aerators, electric services to the aerators and control panels for said aerators

EXHIBIT A

(Copy of Easement to Be Attached)



KESHAVARZ
— & ASSOCIATES —
CIVIL ENGINEERING | SURVEYING | CONSULTING

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

October 24, 2022

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

Subject: PGA National Resort Squire Golf Course Renovations
Unit of Development 11
Permit No: 11-467

Dear Mrs. Leser:

Keshavarz & Associates, Inc. reviewed the submitted documents associated with the above referenced permit to include pdf copies, digitally signed and sealed, and AutoCAD drawing files of:

1. The sketch and legal description in cad and pdf formats, dated 10/18/2022 and having a digital signature date of 10/19/2022 was submitted to our office for review via email on October 19, 2022.

The above referenced sketch and legal description for the requested Ingress, Egress, Access Easement depicting and describing the said easement for the pump station described in O.R.B. 5202, Page 568, Public Records, Palm Beach County, Florida, associated with the above referenced permit were reviewed by Keshavarz & Associates, Inc. who is under contract with the District to perform plat and associated document reviews. Based on our review, we can approve the sketch and legal descriptions as describing the requested easement areas. We will attach the approved sketch, legal associated with the easement agreement to the approval email for reference.

Please advise the petitioner to submit the executed easement agreement with the approved sketch and legal description. Upon the receipt of the executed agreement, Northern shall execute the easement agreement and record into public record upon approval by its Board of Supervisors.

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

Sincerely,

KESHAVARZ & ASSOCIATES, INC.

Scott F. Bryson

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

EXHIBIT "A"

**DESCRIPTION:
NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT ACCESS EASEMENT**

BEING A PORTION OF TRACT "G-4" AND WATER MANAGEMENT AREA-C, P.G.A. RESORT COMMUNITY PLAT NO. 4, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 40, PAGES 190 THROUGH 193 OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, LYING IN SECTION 9, TOWNSHIP 42 SOUTH, RANGE 42 EAST, PALM BEACH COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE MOST WESTERLY NORTH CORNER OF SAID TRACT "G-4"; SAID POINT BEING ON THE CURVE OF A NON TANGENT CURVE TO THE RIGHT, OF WHICH THE RADIUS POINT LIES S51°35'49"W, A RADIAL DISTANCE OF 1,675.00 FEET; THENCE SOUTHEASTERLY ALONG THE ARC AND ALONG THE WEST RIGHT-OF-WAY LINE OF RABBITS RUN, AS SHOWN ON SAID P.G.A. RESORT COMMUNITY PLAT NO. 4, THROUGH A CENTRAL ANGLE OF 2°35'45", A DISTANCE OF 75.89 FEET TO THE POINT OF BEGINNING; THENCE CONTINUE ALONG SAID WEST RIGHT-OF-WAY LINE AND ALONG SAID ARC, THROUGH A CENTRAL ANGLE OF 00°47'10", A DISTANCE OF 22.98 FEET; THENCE S35°01'16"E, A DISTANCE OF 84.28 FEET; THENCE N66°21'29"W, A DISTANCE OF 22.82 FEET; THENCE N55°21'04"W, A DISTANCE OF 41.50 FEET; THENCE S71°35'57"W, A DISTANCE OF 44.23 FEET; THENCE S36°39'28"W, A DISTANCE OF 56.31 FEET; THENCE S39°41'01"W, A DISTANCE OF 64.86 FEET; THENCE S18°23'21"W, A DISTANCE OF 105.37 FEET; THENCE S33°56'23"W, A DISTANCE OF 58.57 FEET; THENCE S02°07'39"W, A DISTANCE OF 23.24 FEET; THENCE S23°33'18"W, A DISTANCE OF 45.57 FEET; THENCE S63°02'05"W, A DISTANCE OF 27.97 FEET; THENCE S19°39'02"W, A DISTANCE OF 59.20 FEET; THENCE S89°50'16"W, A DISTANCE OF 25.88 FEET; THENCE N09°00'17"W, A DISTANCE OF 22.27 FEET; THENCE N74°39'18"W, A DISTANCE OF 48.17 FEET TO A POINT OF INTERSECTION WITH THE EAST LINE OF THE PUMP STATION EASEMENT, AS RECORDED IN OFFICIAL RECORDS BOOK 5202, PAGE 568 OF SAID PUBLIC RECORDS; THENCE ALONG SAID EAST LINE, N35°29'38"E, A DISTANCE OF 22.85 FEET; THENCE N80°38'42"E, A DISTANCE OF 67.81 FEET; THENCE N25°28'54"E, A DISTANCE OF 135.22 FEET; THENCE N17°55'34"E, A DISTANCE OF 115.77 FEET; THENCE N36°49'18"E, A DISTANCE OF 90.36 FEET; THENCE N47°09'22"E, A DISTANCE OF 50.02 FEET; THENCE N50°41'39"E, A DISTANCE OF 31.91 FEET; THENCE N49°05'16"E, A DISTANCE OF 35.11 FEET TO THE POINT OF BEGINNING.

CONTAINING 19,778 SQUARE FEET/0.4540 ACRES, MORE OR LESS.

CERTIFICATE:

I HEREBY CERTIFY THAT THE ATTACHED SKETCH AND DESCRIPTION OF THE HEREON DESCRIBED PROPERTY IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF AS PREPARED UNDER MY DIRECTION ON OCTOBER 18, 2022. I FURTHER CERTIFY THAT THIS SKETCH AND DESCRIPTION MEETS THE STANDARDS OF PRACTICE SET FORTH IN RULE 5J-17, FLORIDA ADMINISTRATIVE CODE, ADOPTED BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS PURSUANT TO FLORIDA STATUTES CHAPTER 472.027.

THIS IS NOT A SURVEY

SHEET 1 OF 4



CAULFIELD & WHEELER, INC.

CIVIL ENGINEERING - LAND SURVEYING
7900 GLADES ROAD - SUITE 100
BOCA RATON, FLORIDA 33434
PHONE (561)-392-1991 / FAX (561)-750-1452

David Lindley

Digitally signed
by David Lindley
Date: 2022.10.19
13:43:40 -04'00'

DAVID P. LINDLEY
REGISTERED LAND
SURVEYOR NO. 5005
STATE OF FLORIDA
LB# 3591

DATE 10/18/2022

DRAWN BY AS

F.B./ PG. N/A

SCALE NONE

JOB NO. 8826-Access Easement

**P.G.A. RESORT COMMUNITY PLAT NO. 4
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
ACCESS EASEMENT
SKETCH AND DESCRIPTION**

SURVEYOR'S NOTES:

1. SURVEY MAPS OR THE COPIES THEREOF ARE NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND ORIGINAL SEAL, OR THE AUTHENTICATED ELECTRONIC SIGNATURE AND SEAL, OF A FLORIDA LICENSED PROFESSIONAL LAND SURVEYOR AND MAPPER.
2. ADDITIONS OR DELETIONS TO SURVEY MAPS BY OTHER THAN THE SIGNING PARTY OR PARTIES IS PROHIBITED WITHOUT WRITTEN CONSENT OF THE SIGNING PARTY OR PARTIES.
3. LANDS SHOWN HEREON WERE NOT ABSTRACTED, BY THE SURVEYOR, FOR RIGHTS-OF-WAY, EASEMENTS, OWNERSHIP, OR OTHER INSTRUMENTS OF RECORD.
4. BEARINGS SHOWN HEREON ARE RELATIVE TO A GRID BEARING OF N01°51'01"E, ALONG THE NORTH-SOUTH QUARTER SECTION LINE OF SECTION 9, TOWNSHIP 42 SOUTH, RANGE 42 EAST, PALM BEACH COUNTY, FLORIDA, RELATIVE TO THE FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, NORTH AMERICAN DATUM OF 1983 (1990 ADJUSTMENT).
5. THE LAND DESCRIPTION SHOWN HEREON WAS PREPARED BY THE SURVEYOR.
6. DATA SHOWN HEREON WAS COMPILED FROM THE INSTRUMENTS OF RECORD RECORDED IN THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, AND DOES NOT CONSTITUTE A FIELD SURVEY AS SUCH.
7. INSTRUMENTS OF RECORD SHOWN HEREON ARE RECORDED IN THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, UNLESS OTHERWISE SHOWN.

LEGEND/ABBREVIATIONS

- DE – DRAINAGE EASEMENT
- L – LENGTH
- Δ – DELTA (CENTRAL) ANGLE
- R – RADIUS
- P.O.B. – POINT OF BEGINNING
- P.O.C. – POINT OF COMMENCEMENT
- P.B. – PLAT BOOK
- PG(S). – PAGE(S)
- LB – LICENSED BUSINESS
- R/W – RIGHT-OF-WAY
- ℄ – CENTERLINE
- WME – WATER MANAGEMENT EASEMENT
- WMA – WATER MANAGEMENT AREA
- O.R.B. – OFFICIAL RECORDS BOOK
- 9-42-42 – SECTION 9, TOWNSHIP 42 SOUTH, RANGE 42 EAST



DENOTES NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT INGRESS AND EGRESS EASEMENT (O.R.B. 26803, PAGE 758)



DENOTES NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT EASEMENT (O.R.B. 5202, PAGE 568)

THIS IS NOT A SURVEY

SHEET 2 OF 4



CAULFIELD & WHEELER, INC.

CIVIL ENGINEERING – LAND SURVEYING
 7900 GLADES ROAD – SUITE 100
 BOCA RATON, FLORIDA 33434
 PHONE (561)-392-1991 / FAX (561)-750-1452

DATE 10/18/2022

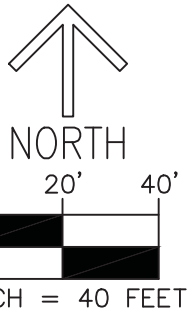
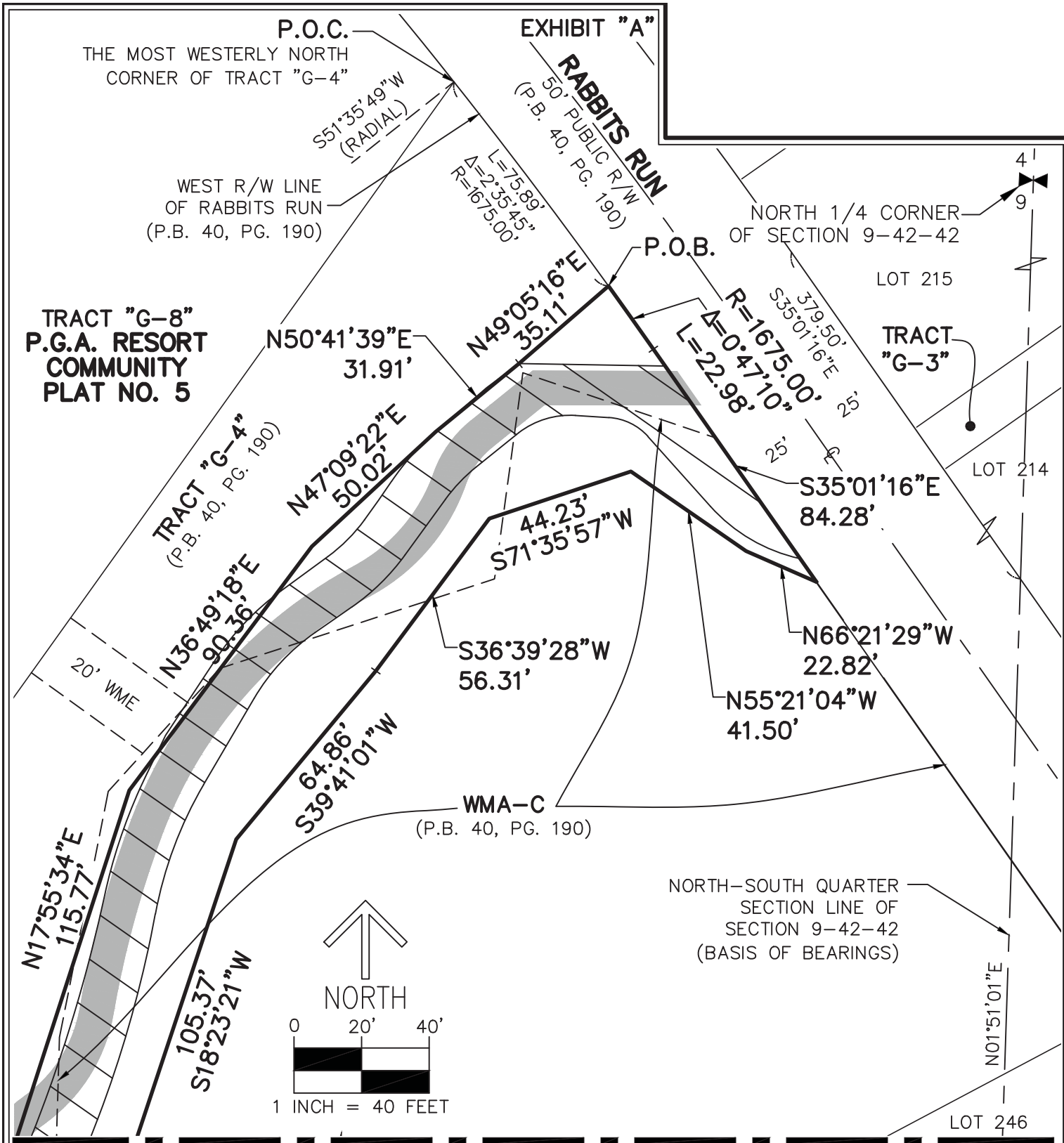
DRAWN BY AS

F.B./ PG. N/A

SCALE NONE

JOB NO. 8826-Access Easement

**P.G.A. RESORT COMMUNITY PLAT NO. 4
 NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
 ACCESS EASEMENT
 SKETCH AND DESCRIPTION**

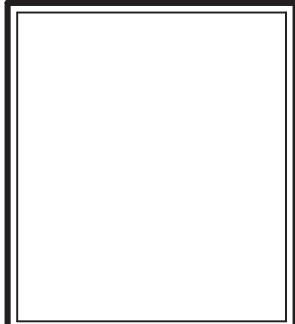


THIS IS NOT A SURVEY

MATCHLINE SEE SHEET 4

SHEET 3 OF 4

CAULFIELD & WHEELER, INC.
 CIVIL ENGINEERING – LAND SURVEYING
 7900 GLADES ROAD – SUITE 100
 BOCA RATON, FLORIDA 33434
 PHONE (561)–392–1991 / FAX (561)–750–1452



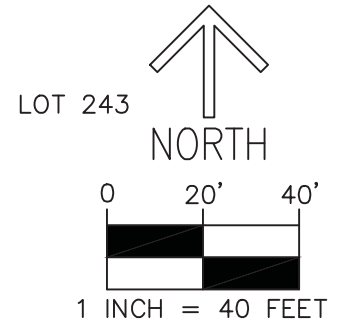
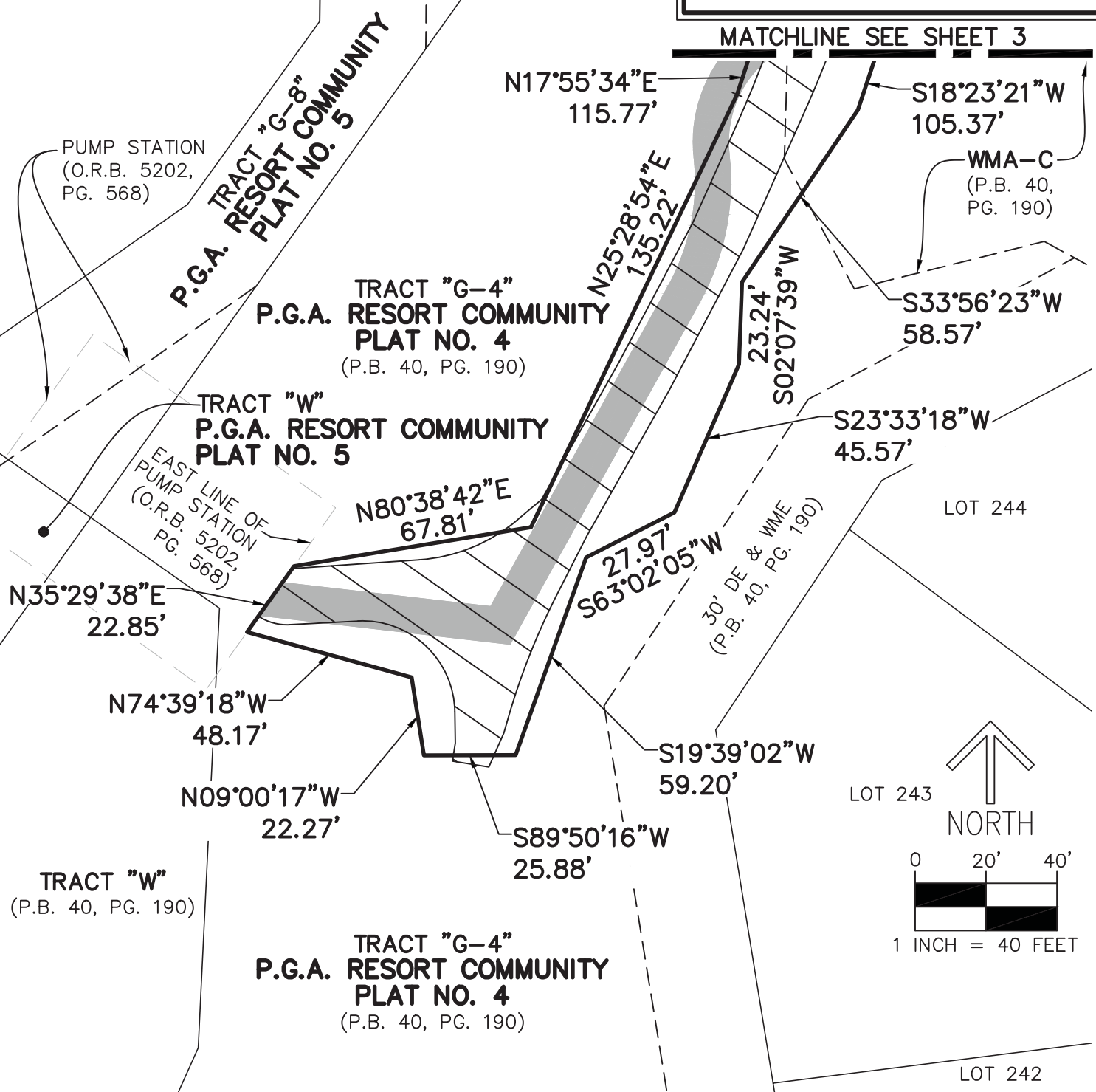
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| DATE | 10/18/2022 |
| DRAWN BY | AS |
| F.B./ PG. | N/A |
| SCALE | 1"=40' |
| JOB NO. | 8826-Access Easement |

P.G.A. RESORT COMMUNITY PLAT NO. 4
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
ACCESS EASEMENT
SKETCH AND DESCRIPTION

MATCHLINE SEE SHEET 3

EXHIBIT "A"

MATCHLINE SEE SHEET 3

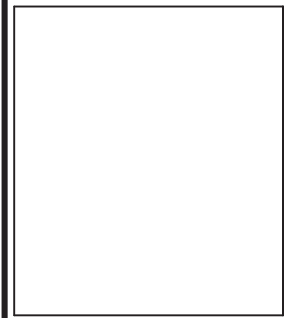


THIS IS NOT A SURVEY

SHEET 4 OF 4

CAULFIELD & WHEELER, INC.
 CIVIL ENGINEERING - LAND SURVEYING
 7900 GLADES ROAD - SUITE 100
 BOCA RATON, FLORIDA 33434
 PHONE (561)-392-1991 / FAX (561)-750-1452

P.G.A. RESORT COMMUNITY PLAT NO. 4
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
ACCESS EASEMENT
SKETCH AND DESCRIPTION



| | |
|-----------|----------------------|
| DATE | 10/18/2022 |
| DRAWN BY | AS |
| F.B./ PG. | N/A |
| SCALE | 1"=40' |
| JOB NO. | 8826-Access Easement |

Prepared by and Return to:

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

**INGRESS AND EGRESS EASEMENT
(Unit of Development No. 11)**

THIS Ingress and Egress Easement shall be effective as of the _____ day of _____, 2022 (the “Effective Date”) and is being entered into by and between BSREP III PBG Golf LLC, a Delaware limited liability company , whose address is 250 Vesey Street, 15th Floor, New York, NY 10281 (the “Grantor”) and NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT, an independent special district of the State of Florida, whose address is 359 Hiatt Drive, Palm Beach Gardens, FL 33418 (the “District”).

W I T N E S S E T H:

WHEREAS, the District has requested that the Grantor grant it a perpetual and unobstructed non-exclusive ingress and egress easement in, over, upon, through and across the parcel of real property described in Exhibit “A” which is attached hereto and made a part hereof, (the “Easement Area”); and

WHEREAS, the Grantor is willing to grant to the District a perpetual non-exclusive ingress and egress easement in, over, upon, through and across the Easement Area.

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

1. **ACCESS EASEMENT.** The Grantor hereby grants to the District a perpetual non-exclusive Ingress and Egress Easement (the “Easement”) for pedestrian, vehicular and equipment usage, including temporary parking and the removal of decorative bollards and landscaping, by the District and its authorized employees, consultants, agents, contractors, subcontractors and suppliers, (the “Authorized Users”) in, over, upon, through and across the Easement Area. Which Easement shall also authorize the District to install a support base (which could include by way of example but not limitation grass, shell rock, asphalt or any combination thereof) for such usage upon the Easement Area, provided, however, the District and Authorized Users shall not be obligated to pay for the repair or replacement of the cart path if damaged by an Authorized User during the exercise of this Easement. Grantor shall exercise commercially reasonable efforts to provide the District with unobstructed access in, over, upon and through the Easement Area; provided, however, it shall not be a breach of this Agreement if the Easement Area is temporarily

obstructed from time to time in order for the Grantor to provide necessary maintenance of the Easement Area, cart path or adjacent golf course following consultation with, and the Grantor's provision of reasonable advance notice to, the District in order to avoid conflict with the District's operation of its pump station for which this easement is applicable.

2. **ASSIGNMENT.** The District shall not sell, assign or transfer any of its rights or easements granted hereunder, either directly or indirectly, without the prior written consent of the Grantor or the then fee title owner of the subject Easement Area, as the case may be, and any attempt to do so shall be null and void, except that said prohibition shall not apply to an assignment or transfer by the District to a governmental entity or agency.

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

4. **RELEASE OF EASEMENT.** A material provision to the granting of these rights and the Easement is the agreement that in the event the District should subsequently determine that it no longer requires all or any portion of the Easement or rights granted herein, then in such event said rights, Easement or any portion thereof which is no longer required may be terminated and released by the District without the requirement for payment of consideration by the Grantor for said release.

The aforementioned termination and release of a right, Easement or portion thereof, shall not be effective until such time as the District has received a written request from the then fee simple title owner(s) of the subject Easement Area for which such a determination is requested and the recording of a written release and termination or other appropriate instrument issued by the District as to the right, easement or portion thereof which is being released from this Easement.

5. **REMEDIES.** If Grantor or the District are in violation of the terms of this Easement, the non-defaulting party may provide written notice to the other party of the nature of such violation and demand corrective action sufficient to cure the violation. If Grantor or the District (as the case may be) fails to cure such violation within thirty (30) calendar days after receipt of written notice thereof from the other party, or under circumstances where the violation cannot reasonably be cured within a thirty (30)-day period, fails to begin curing such violation within the thirty (30) calendar day period, or fails to diligently prosecute such cure to completion, the non-defaulting party may bring an action at law or in equity in a court of competent jurisdiction to enforce the terms of this Easement. If the District or Grantor reasonably determine that circumstances require immediate action to prevent or mitigate significant damage to the Easement Area or damage or injury to person or property, the District or Grantor may pursue their own remedial or corrective action upon written notice to the other party, but without waiting for the above-referenced cure period to expire. The rights of Grantor and the District under this Paragraph 5 apply equally in the event of either actual or threatened violations of the terms of this Easement, and Grantor and the District shall be entitled to the injunctive relief, both prohibitive and mandatory, in addition to the other remedies provided for herein. The remedies described in this

Paragraph 5 shall be cumulative and shall be in addition to all other remedies now or hereafter existing at law or in equity, subject always, however, to any obligation upon the District or Grantor to give notice or an opportunity to cure, or both, pursuant to the terms of this Paragraph. Provided, however, nothing contained herein shall be deemed or construed as a waiver by the District of its sovereign immunity or the terms, conditions and provisions contained in Section 768.28, Florida Statutes.

6. **INSURANCE.** The District, at the District's sole cost and expense, shall procure and maintain in full force and effect worker compensation insurance (in amounts as statutorily required) and a policy of comprehensive general liability insurance in an amount of not less than \$1,000,000.00 against claims for personal injury, death, or as to property damage that is not otherwise addressed in this Easement, occurring on, in, or to the Easement Area or otherwise arising out of the use of the Easement with limits consistent with prudent practices for a governmental entity. Grantor hereby waives any right of recovery, if any, against the District, including its employees, consultants, contractors, subcontractors, agents and representatives, for injury or loss covered by insurance or required to be covered by insurance hereunder to the extent such loss is covered by insurance. The District's contractors, subcontractors, agents and representatives exercising the rights and authorizations contained in this Easement shall carry the policies of insurance set forth in this Section.

7. **INDEMNIFICATION.** The Grantor or District shall indemnify, defend and hold each other and their past, present and future board members, partners, officers, directors, employees, agents, affiliates, assignees, shareholders, representatives, managers, lenders, attorneys, subsidiaries, members, parent and affiliated entities and their respective successors, heirs and assigns harmless for, from and against any and all claims, suits, damages or causes of action arising out of the gross negligent acts of each other or their contractors, subcontractors, employees, agents and representatives, (together jointly and severally the "Indemnified Parties"), but excluding: (a) any loss of income, consequential or indirect damages, (b) damages caused by or that arise in whole or in part by acts of force majeure including but not limited to explosions, acts of terrorism, epidemics, hurricanes, flooding, tornadoes, or other extreme weather events, and (c) due to a failure to exercise any one or more of the powers granted herein.

Provided, however, nothing contained herein shall be deemed or construed as a waiver by the District of its sovereign immunity or the terms, conditions and provisions contained in Section 768.28, Florida Statutes.

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

9. **MODIFICATIONS.** Any modification of this Easement shall be binding only if evidenced in a written instrument signed by each party or an authorized representative of a party in such format that is subject to recording of Public Record.

10. **ENFORCEMENT.** In the event of any controversy, claim or dispute relating to

this Easement or its breach, the prevailing party shall be entitled to recover reasonable expenses, attorney's fees, and costs.

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

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

13. **WAIVER BY JURY TRIAL.** The parties hereby waive any rights any of them may have to a jury trial in any litigation arising out of or related to this Easement and agree that they shall not elect a trial by jury. The parties have separately, knowingly and voluntarily given this waiver of right to trial by jury with the benefit of the availability of competent legal counsel.

14. **EFFECTIVE DATE.** This Easement shall be effective as of the last day it is signed by both parties hereto.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK AND SEPARATE SIGNATURE
PAGES ARE ATTACHED]

EXECUTED by the GRANTOR this 20th day of October, 2022.

BSREP III PBG Golf LLC,

By: Lisa Strauss

Witnesses:

Y. Rowley
Signature

Tess Rowley
Print Name

Collette Sim
Signature

Collette Simas
Print Name

Print: Lisa Strauss

Title: Vice President

~~STATE OF~~ District of) Columbia

) ss:

COUNTY OF _____)

The foregoing instrument was acknowledged before me by means of physical presence online notarization, this 20th day of October, 2022, by Lisa Strauss for BSREP III PBG GOLF LLC.

(Seal)

Yenita Hill-Waddell
Signature of Notary Public

Yenita Hill-Waddell
Print, Type or Stamp Name of Notary

Personally Known:

OR Produced Identification:

Type of Identification Produced: DL



EXECUTED by the DISTRICT this _____ day of _____, 2022.

ATTEST:

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

By: _____
Secretary/Assistant Secretary

By: _____
Print: _____
Title: _____

[DISTRICT SEAL]

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

The foregoing instrument was acknowledged before me by means of physical presence online notarization, this _____ day of _____, 2022, by _____ as _____ for Northern Palm Beach County Improvement District.

(Seal)

Signature of Notary Public

Print, Type or Stamp Name of Notary

Personally Known: _____
OR Produced Identification: _____

Type of Identification Produced: _____

This Instrument Prepared by
and to be Returned to:
Kenneth W. Edwards, Esq.
Caldwell Pacetti Edwards Schoech & Viator LLP
One Clearlake Centre
250 South Australian Avenue, Suite 600
West Palm Beach, FL 33401

MORTGAGEE'S CONSENT AND SUBORDINATION

Royal Bank of Canada, in its capacity as Administrative Agent (the "Mortgagee") is the Mortgagee under that certain mortgage recorded in O.R. Book 30337 at Page 179 of the Official Records of Palm Beach County, Florida (the "Mortgage"), that encumbers some or all of the real property subject to and described in the attached Easement.

The Mortgagee hereby consents to the grant of the attached Easement over the real property described therein.

The Mortgagee hereby agrees to subordinate the lien of the Mortgage to the Easement.

IN WITNESS WHEREOF, the Mortgagee has on this 25th day of October, 2022 caused these presents to be signed by its undersigned authorized officer and its corporate seal to be affixed hereon.

ATTEST:

By: William Behuniak
Print: William Behuniak
Title: Authorized Signatory

Royal Bank of Canada

By: Jake Sigmund
Print: Jake Sigmund
Title: Authorized Signatory

EXHIBIT "A"

EASEMENT AREA

[SEE ATTACHED]

EXHIBIT "A"

**DESCRIPTION:
NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT ACCESS EASEMENT**

BEING A PORTION OF TRACT "G-4" AND WATER MANAGEMENT AREA-C, P.G.A. RESORT COMMUNITY PLAT NO. 4, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 40, PAGES 190 THROUGH 193 OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, LYING IN SECTION 9, TOWNSHIP 42 SOUTH, RANGE 42 EAST, PALM BEACH COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE MOST WESTERLY NORTH CORNER OF SAID TRACT "G-4"; SAID POINT BEING ON THE CURVE OF A NON TANGENT CURVE TO THE RIGHT, OF WHICH THE RADIUS POINT LIES S51°35'49"W, A RADIAL DISTANCE OF 1,675.00 FEET; THENCE SOUTHEASTERLY ALONG THE ARC AND ALONG THE WEST RIGHT-OF-WAY LINE OF RABBITS RUN, AS SHOWN ON SAID P.G.A. RESORT COMMUNITY PLAT NO. 4, THROUGH A CENTRAL ANGLE OF 2°35'45", A DISTANCE OF 75.89 FEET TO THE POINT OF BEGINNING; THENCE CONTINUE ALONG SAID WEST RIGHT-OF-WAY LINE AND ALONG SAID ARC, THROUGH A CENTRAL ANGLE OF 00°47'10", A DISTANCE OF 22.98 FEET; THENCE S35°01'16"E, A DISTANCE OF 84.28 FEET; THENCE N66°21'29"W, A DISTANCE OF 22.82 FEET; THENCE N55°21'04"W, A DISTANCE OF 41.50 FEET; THENCE S71°35'57"W, A DISTANCE OF 44.23 FEET; THENCE S36°39'28"W, A DISTANCE OF 56.31 FEET; THENCE S39°41'01"W, A DISTANCE OF 64.86 FEET; THENCE S18°23'21"W, A DISTANCE OF 105.37 FEET; THENCE S33°56'23"W, A DISTANCE OF 58.57 FEET; THENCE S02°07'39"W, A DISTANCE OF 23.24 FEET; THENCE S23°33'18"W, A DISTANCE OF 45.57 FEET; THENCE S63°02'05"W, A DISTANCE OF 27.97 FEET; THENCE S19°39'02"W, A DISTANCE OF 59.20 FEET; THENCE S89°50'16"W, A DISTANCE OF 25.88 FEET; THENCE N09°00'17"W, A DISTANCE OF 22.27 FEET; THENCE N74°39'18"W, A DISTANCE OF 48.17 FEET TO A POINT OF INTERSECTION WITH THE EAST LINE OF THE PUMP STATION EASEMENT, AS RECORDED IN OFFICIAL RECORDS BOOK 5202, PAGE 568 OF SAID PUBLIC RECORDS; THENCE ALONG SAID EAST LINE, N35°29'38"E, A DISTANCE OF 22.85 FEET; THENCE N80°38'42"E, A DISTANCE OF 67.81 FEET; THENCE N25°28'54"E, A DISTANCE OF 135.22 FEET; THENCE N17°55'34"E, A DISTANCE OF 115.77 FEET; THENCE N36°49'18"E, A DISTANCE OF 90.36 FEET; THENCE N47°09'22"E, A DISTANCE OF 50.02 FEET; THENCE N50°41'39"E, A DISTANCE OF 31.91 FEET; THENCE N49°05'16"E, A DISTANCE OF 35.11 FEET TO THE POINT OF BEGINNING.


CONTAINING 19,778 SQUARE FEET/0.4540 ACRES, MORE OR LESS.

CERTIFICATE:

I HEREBY CERTIFY THAT THE ATTACHED SKETCH AND DESCRIPTION OF THE HEREON DESCRIBED PROPERTY IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF AS PREPARED UNDER MY DIRECTION ON OCTOBER 18, 2022. I FURTHER CERTIFY THAT THIS SKETCH AND DESCRIPTION MEETS THE STANDARDS OF PRACTICE SET FORTH IN RULE 5J-17, FLORIDA ADMINISTRATIVE CODE, ADOPTED BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS PURSUANT TO FLORIDA STATUTES CHAPTER 472.027.

THIS IS NOT A SURVEY

SHEET 1 OF 4



CAULFIELD & WHEELER, INC.
 CIVIL ENGINEERING - LAND SURVEYING
 7900 GLADES ROAD - SUITE 100
 BOCA RATON, FLORIDA 33434
 PHONE (561)-392-1991 / FAX (561)-750-1452

David Lindley Digitally signed by David Lindley
 Date: 2022.10.19 13:43:40 -04'00'

DAVID P. LINDLEY
REGISTERED LAND
SURVEYOR NO. 5005
STATE OF FLORIDA
LB# 3591



| | |
|-----------|----------------------|
| DATE | 10/18/2022 |
| DRAWN BY | AS |
| F.B./ PG. | N/A |
| SCALE | NONE |
| JOB NO. | 8826-Access Easement |

**P.G.A. RESORT COMMUNITY PLAT NO. 4
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
ACCESS EASEMENT
SKETCH AND DESCRIPTION**

SURVEYOR'S NOTES:


1. SURVEY MAPS OR THE COPIES THEREOF ARE NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND ORIGINAL SEAL, OR THE AUTHENTICATED ELECTRONIC SIGNATURE AND SEAL, OF A FLORIDA LICENSED PROFESSIONAL LAND SURVEYOR AND MAPPER.
2. ADDITIONS OR DELETIONS TO SURVEY MAPS BY OTHER THAN THE SIGNING PARTY OR PARTIES IS PROHIBITED WITHOUT WRITTEN CONSENT OF THE SIGNING PARTY OR PARTIES.
3. LANDS SHOWN HEREON WERE NOT ABSTRACTED, BY THE SURVEYOR, FOR RIGHTS-OF-WAY, EASEMENTS, OWNERSHIP, OR OTHER INSTRUMENTS OF RECORD.
4. BEARINGS SHOWN HEREON ARE RELATIVE TO A GRID BEARING OF N01°51'01"E, ALONG THE NORTH-SOUTH QUARTER SECTION LINE OF SECTION 9, TOWNSHIP 42 SOUTH, RANGE 42 EAST, PALM BEACH COUNTY, FLORIDA, RELATIVE TO THE FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, NORTH AMERICAN DATUM OF 1983 (1990 ADJUSTMENT).
5. THE LAND DESCRIPTION SHOWN HEREON WAS PREPARED BY THE SURVEYOR.
6. DATA SHOWN HEREON WAS COMPILED FROM THE INSTRUMENTS OF RECORD RECORDED IN THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, AND DOES NOT CONSTITUTE A FIELD SURVEY AS SUCH.
7. INSTRUMENTS OF RECORD SHOWN HEREON ARE RECORDED IN THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, UNLESS OTHERWISE SHOWN.

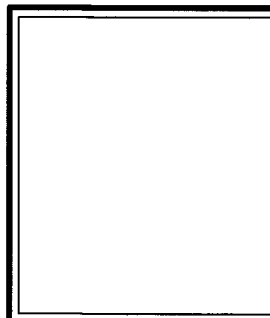
LEGEND/ABBREVIATIONS

- | | |
|--|--|
| <p>DE — DRAINAGE EASEMENT L — LENGTH Δ — DELTA (CENTRAL) ANGLE R — RADIUS P.O.B. — POINT OF BEGINNING P.O.C. — POINT OF COMMENCEMENT P.B. — PLAT BOOK PG(S). — PAGE(S) LB — LICENSED BUSINESS R/W — RIGHT-OF-WAY ⊕ — CENTERLINE WME — WATER MANAGEMENT EASEMENT WMA — WATER MANAGEMENT AREA O.R.B. — OFFICIAL RECORDS BOOK 9-42-42 — SECTION 9, TOWNSHIP 42 SOUTH, RANGE 42 EAST</p> |  DENOTES NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT INGRESS AND EGRESS EASEMENT (O.R.B. 26803, PAGE 758)  DENOTES NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT EASEMENT (O.R.B. 5202, PAGE 568) |
|--|--|

THIS IS NOT A SURVEY

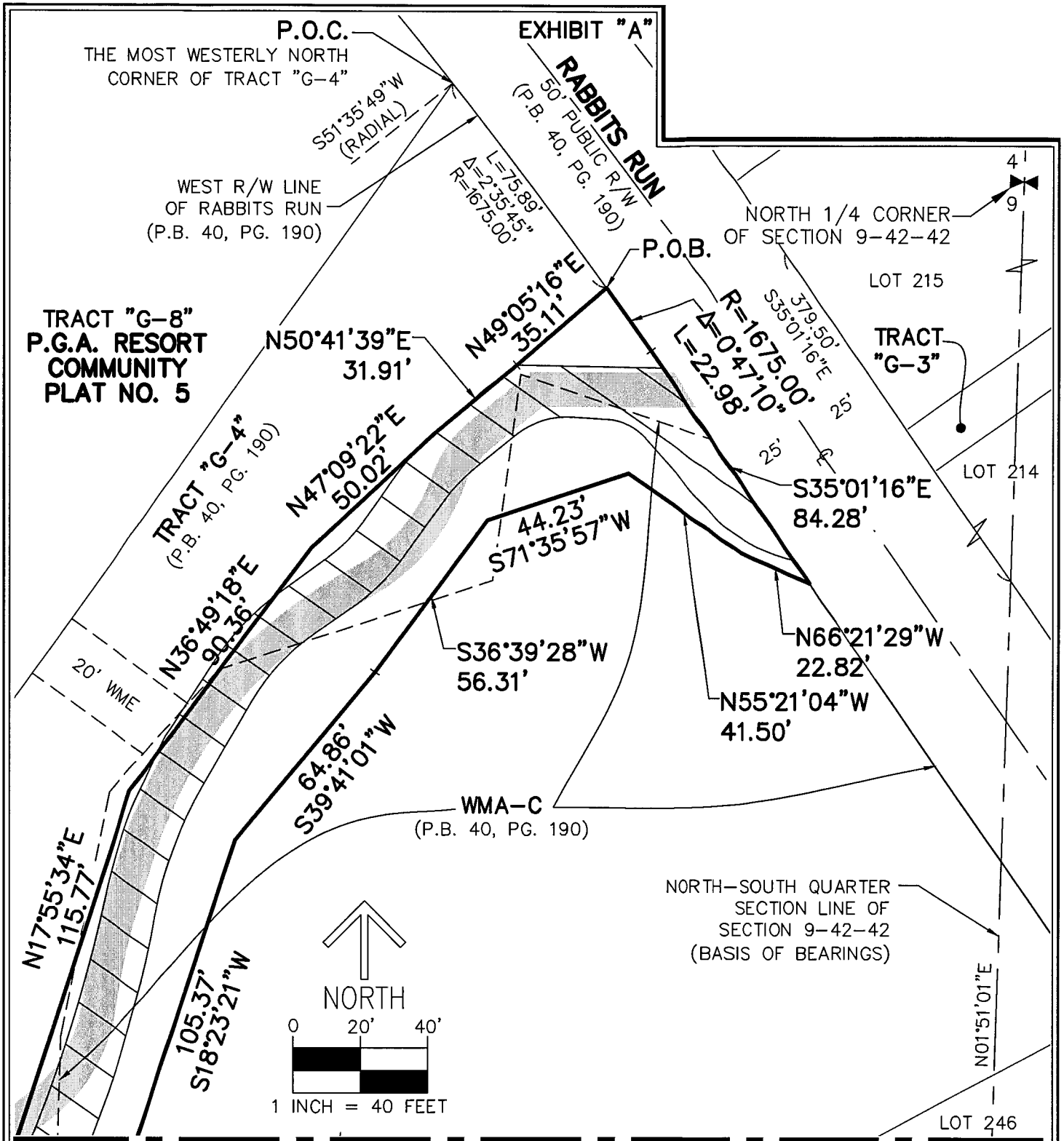
SHEET 2 OF 4

| |
|--|
|  CAULFIELD & WHEELER, INC. CIVIL ENGINEERING — LAND SURVEYING 7900 GLADES ROAD — SUITE 100 BOCA RATON, FLORIDA 33434 PHONE (561)-392-1991 / FAX (561)-750-1452 |
|--|



| | |
|-----------|----------------------|
| DATE | 10/18/2022 |
| DRAWN BY | AS |
| F.B./ PG. | N/A |
| SCALE | NONE |
| JOB NO. | 8826-Access Easement |


| |
|---|
| P.G.A. RESORT COMMUNITY PLAT NO. 4 NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT ACCESS EASEMENT SKETCH AND DESCRIPTION |
|---|



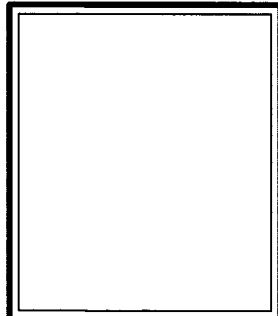
THIS IS NOT A SURVEY

MATCHLINE SEE SHEET 4

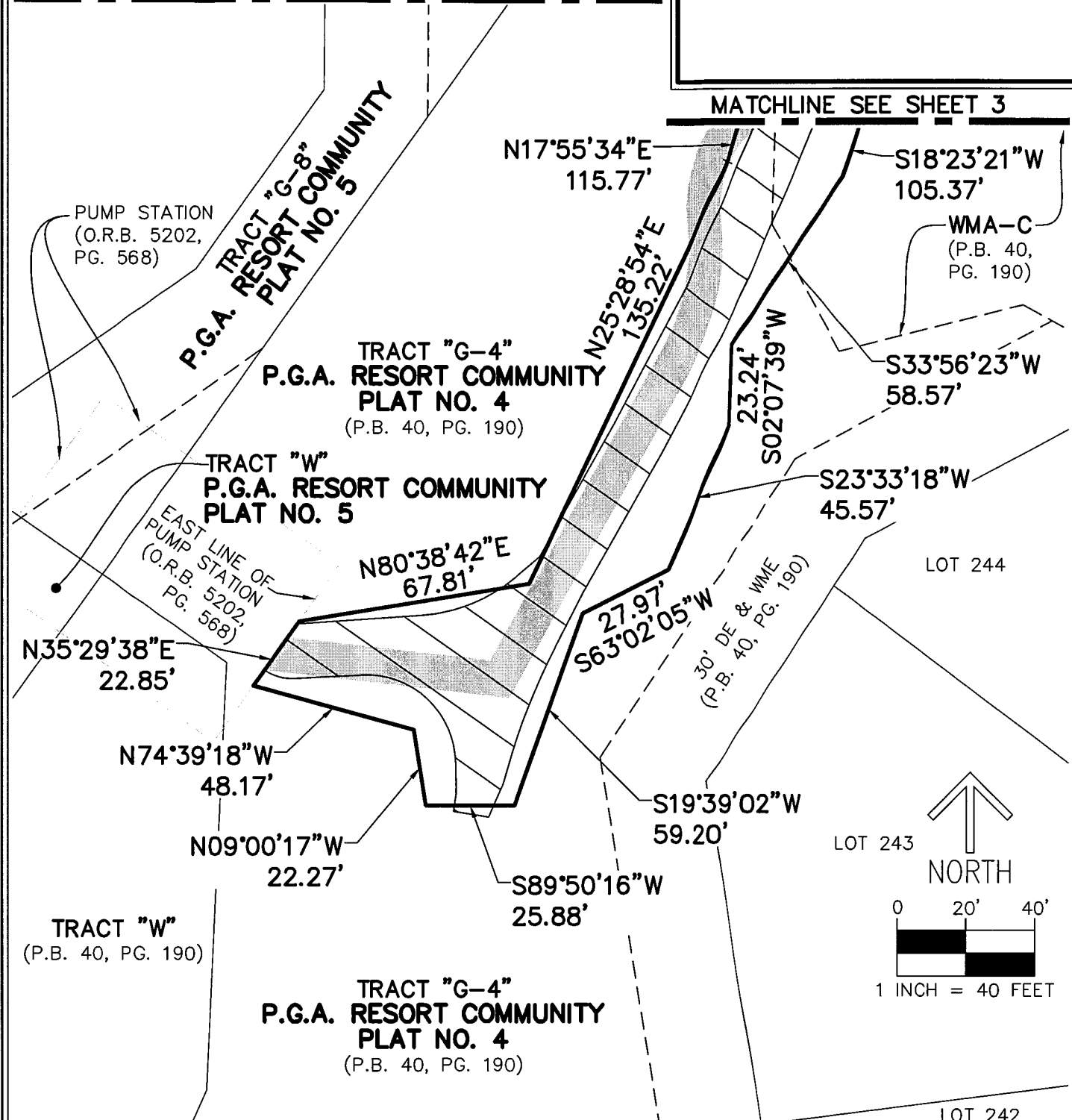
SHEET 3 OF 4

CAULFIELD & WHEELER, INC.

 CIVIL ENGINEERING - LAND SURVEYING
 7900 GLADES ROAD - SUITE 100
 BOCA RATON, FLORIDA 33434
 PHONE (561)-392-1991 / FAX (561)-750-1452

**P.G.A. RESORT COMMUNITY PLAT NO. 4
 NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
 ACCESS EASEMENT
 SKETCH AND DESCRIPTION**



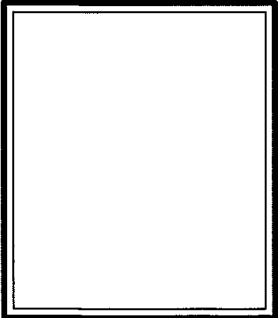
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|-----------|----------------------|
| DATE | 10/18/2022 |
| DRAWN BY | AS |
| F.B./ PG. | N/A |
| SCALE | 1"=40' |
| JOB NO. | 8826-Access Easement |



THIS IS NOT A SURVEY

CAULFIELD & WHEELER, INC.
 CIVIL ENGINEERING - LAND SURVEYING
 7900 GLADES ROAD - SUITE 100
 BOCA RATON, FLORIDA 33434
 PHONE (561)-392-1991 / FAX (561)-750-1452

P.G.A. RESORT COMMUNITY PLAT NO. 4
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
ACCESS EASEMENT
SKETCH AND DESCRIPTION



| | |
|-----------|----------------------|
| DATE | 10/18/2022 |
| DRAWN BY | AS |
| F.B./ PG. | N/A |
| SCALE | 1"=40' |
| JOB NO. | 8826-Access Easement |

**UNIT OF DEVELOPMENT NO. 16
DISBURSEMENT NO. 130-REG
OCTOBER 26, 2022**

| | <u>BONDS</u> | <u>TOTAL</u> |
|-------------------------|-----------------|-----------------|
| ENGINEERING: | | |
| | | |
| WGI, Inc. | | |
| (Environmental Liaison) | <u>7,346.60</u> | |
| | | 7,346.60 |
| | | |
| | <u>7,346.60</u> | <u>7,346.60</u> |



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

EXECUTIVE SUMMARY

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

DATE: November 16, 2022

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

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

RE: Unit of Development No. 19 – Regional Center
Consider Acceptance of Utility Easements
Downtown Palm Beach Gardens Plat

Background

Pending redevelopment plans for Downtown Palm Beach Gardens require that two new Utility Easements be granted to Northern for aerators that it owns and operates within an adjacent lake. Northern has been asked to not record the new Utility Easements until the new aerator electrical lines are installed. Once the new electrical lines have been installed, Northern is to be notified by the Owner as to whether the current legal descriptions affixed to the Utility Easements are still accurate. If so, the Utility Easements will thereupon be recorded. However, if the legal descriptions need to be modified, new legal descriptions are to be provided and Northern has been authorized to substitute them prior to recording in the Official Records of Palm Beach County, Florida. The current sketches and descriptions affixed to the Utility Easements have been reviewed by Keshavarz & Associates, Inc., (which is under contract with Northern to perform plat and survey services and reviews) and its approval letter is attached. The new ones, if necessary, will undergo similar review.

Fiscal Impact

There are no fiscal impacts relating to the acceptance of the Utility Easements.

Recommendation

The District Engineer recommends acceptance of the attached Utility Easements and approval of the substitution of new sketches and legal descriptions, if necessary, prior to recordation.



KESHAVARZ
— & ASSOCIATES —
CIVIL ENGINEERING | SURVEYING | CONSULTING

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

October 10, 2022

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

Subject: Downtown Palm Beach Gardens
Unit of Development 19
Plat No: 19-025

Dear Mrs. Leser:

Keshavarz & Associates, Inc. reviewed the submitted documents associated with the above referenced plat to include pdf copies, digitally signed and sealed, and AutoCAD drawing files of:

1. Sketch and legal descriptions depicting and describing the proposed utility easements, submitted in pdf format and titled 1504 NPBCID-UE 1_9-30-22.pdf and 1504 NPBCID-UE 2_9-30-22.pdf on October 02, 2022 via email, affecting a portion of Tract A, Downtown at the Gardens, Plat Book 118, Page 130, Public Records, Palm Beach County, Florida. Pursuant to the comments response letter, dated October 02, 2022, and a review of the submittal to confirm, all comments related to the review of this easement has been satisfied.

The above referenced sketch and legal descriptions for the requested Utility Easements associated with the above referenced project were reviewed by Keshavarz & Associates, Inc. who is under contract with the District to perform plat and associated document reviews. Based on our review, we can approve the sketch and legal descriptions as describing the requested easement areas. We will attach the approved sketch, legal and easement agreement to the approval email for reference.

Please advise the petitioner to submit the executed easement agreement with the approved sketch and legal description exhibit to be held until such time that replacement sketch and legal descriptions are provided. Upon the provision of the revised and approved sketch and legal descriptions, Northern shall replace the held sketch and legal descriptions with the revised and record into public record.

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

Sincerely,

KESHAVARZ & ASSOCIATES, INC.

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

This Instrument Prepared by
and to be Returned to:

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

UTILITY EASEMENT
(Corporate)

THIS EASEMENT shall be effective as of the _____ day of _____, 20__, and is being granted by Excel Gardens LLC, a Delaware limited liability company, whose address is 233 S. Wacker Drive, Suite 4700 Chicago, IL 60606 (hereinafter referred to as “Grantor”), to the Northern Palm Beach County Improvement District, an independent special district of the State of Florida, with offices at 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, (hereinafter referred to as “Grantee”).

W I T N E S S E T H:

WHEREAS, Grantor is the fee title owner of the hereinafter described real property located in Palm Beach County, Florida; and

WHEREAS, Grantee has requested that the Grantor grant it a perpetual non-exclusive ingress, egress, and utility easement in, over, under, upon and through that portion of the Grantor’s property described on attached Exhibit “A” (the “Easement Premises”).

NOW, THEREFORE, for and in consideration of the mutual covenants contained herein and other good and valuable consideration exchanged between the parties, the receipt and sufficiency of which are hereby acknowledged, it is hereby agreed as follows:

SECTION 1. **RECITALS.** The foregoing recitals are true, correct and incorporated herein by this reference.

SECTION 2. **EASEMENT.** A perpetual non-exclusive easement is hereby granted by Grantor to the Grantee in, over, under, upon, across and through the Easement Premises for the purpose of ingress, egress, installation, repair, upgrade and maintenance of utilities and works, which may include but are not limited to control panels and underground electrical lines for the operation of an aerator within a nearby water body.

SECTION 3. **RESERVATION OF RIGHTS.** The Grantor, including its successors and assigns, does hereby reserve all rights with respect to usage of the Easement Premises which have not herein been specifically granted to the Grantee, provided that such usage by the Grantor shall not unreasonably interfere or prohibit the Grantee’s exercise and use of the easement.

SECTION 4. **RECORDING.** This Easement shall be recorded by the Grantee in the Public Records of Palm Beach County, Florida.

SECTION 5. **NOTICES.** All notices, requests, consents and other communications required or permitted under this Easement shall be in writing (including electronic communication) and as elected by the person giving such notice, shall be hand delivered by prepaid express overnight courier or messenger service, telecommunicated, or mailed (airmail if international) by registered or certified mail (postage prepaid), return receipt requested, to the parties referred to above at the address stated or at any subsequent address for either the parties or their successors or assigns.

SECTION 6. **MAINTENANCE.** Grantee agrees that it shall replace or repair, as the case may be, any damage to grass, landscaping, pavement, sprinklers, or property of Grantor located on Grantor's premises, as may be caused by the Grantee's exercise and use of this easement.

SECTION 7. **GENERAL PROVISIONS.**

A. **Entire Agreement.** This Easement represents the entire understanding and agreement between the parties with respect to the subject matter hereof and may not be modified, except if in writing signed by both parties.

B. **Governing Law and Venue.** This Easement and all transactions contemplated by it shall be governed by and construed and enforced in accordance with the internal laws of the State of Florida without regard to principles of conflicts of law. Venue of all proceedings in connection herewith shall be exclusively in Palm Beach County, Florida.

C. **Binding Upon Successors and Assigns.** The Easement shall run with the land and shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns.

D. **Effective Date.** The Easement shall be effective as of the last date it is signed by both parties hereto.

[Balance of Page Intentionally Left Blank]

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year hereinafter written.

Executed by Grantor this 27th day of September, 2022

WITNESSES:

[Signature]
Signature
Corinne C. Rico
Print Name

[Signature]
Signature
Maria Merchant
Print Name

By: [Signature]
Brian Donley, Authorized Signatory

Illinois
STATE OF ~~FLORIDA~~
COUNTY OF ~~PALM BEACH~~ COOK

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 27th day of September, 2022, by BRIAN DONLEY as Authorized Signatory for Excel Gardens LLC, a Delaware limited liability Company.

(Notary Seal)



[Signature]
Notary Public State of ~~Florida~~ Illinois
Robyn Linde
Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____

Executed by Grantee this _____ day of _____, 20__.

WITNESSES:

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

Signature

Print Name

Signature

Print Name

By: _____

Print: _____

Title: _____

ATTEST: (SEAL)

By: _____

Print: _____

Title: _____

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence
or online notarization, this ___ day of _____, 20 __, by _____, as
_____, for Northern Palm Beach County Improvement District.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification

Type of Identification Produced _____.

Exhibit "A"

Easement Premises

(See attached Legal Description)

LEGAL DESCRIPTION:

A PARCEL OF LAND LYING WITHIN A PORTION OF TRACT "A", DOWNTOWN AT THE GARDENS, AS RECORDED IN PLAT BOOK 118, PAGES 130 THROUGH 133, AND WATER MANAGEMENT EASEMENT, LAKE PARCEL A, AS RECORDED IN OFFICIAL RECORDS BOOK 16469, PAGE 240, ALL OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHEAST CORNER OF SAID PLAT OF DOWNTOWN AT THE GARDENS; SAID POINT ALSO BEING ALONG THE NORTHERLY RIGHT-OF-WAY LINE OF KYOTO GARDENS DRIVE AS DESCRIBED IN OFFICIAL RECORDS BOOK 8292, PAGE 1543, OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA. THENCE SOUTH 59°56'43" WEST ALONG THE SOUTH LINE OF SAID PLAT AND NORTHERLY RIGHT-OF-WAY LINE OF KYOTO GARDENS DRIVE, A DISTANCE OF 391.76 FEET; THENCE NORTH 30°03'17" WEST, DEPARTING SAID PLAT AND RIGHT-OF-WAY LINE, A DISTANCE OF 175.96 FEET TO THE POINT OF BEGINNING (P.O.B.) OF THE HEREIN DESCRIBED PARCEL OF LAND; SAID POINT OF BEGINNING LYING ON THE NORTHERLY LINE OF THE 20 FOOT PLATTED LAKE MAINTENANCE EASEMENT, LYING WITHIN THE WATER MANAGEMENT EASEMENT, LAKE PARCEL A, AS RECORDED IN OFFICIAL RECORDS BOOK 16469, PAGE 240, OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, AND AS SHOWN ON SAID PLAT OF DOWNTOWN AT THE GARDENS; THENCE NORTH 17°00'18" WEST, A DISTANCE OF 33.51 FEET; THENCE NORTH 65°31'21" EAST, A DISTANCE OF 24.77 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE TO THE SOUTHWEST, HAVING A RADIUS OF 45.00 FEET AND WHOSE CHORD BEARS NORTH 19°02'56" WEST; SAID NON-TANGENT POINT LYING ON THE WESTERLY LINE OF THE 20 FOOT PLATTED LAKE MAINTENANCE EASEMENT, LYING WITHIN THE WATER MANAGEMENT EASEMENT, LAKE PARCEL A, AS RECORDED IN OFFICIAL RECORDS BOOK 16469, PAGE 240, OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, AND AS SHOWN ON SAID PLAT OF DOWNTOWN AT THE GARDENS; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE AND SAID LAKE MAINTENANCE EASEMENT LINE THROUGH A CENTRAL ANGLE OF 12°48'59", A DISTANCE OF 10.07 FEET TO A POINT OF NON-TANGENCY; THENCE SOUTH 65°31'21" WEST, A DISTANCE OF 34.49 FEET; THENCE SOUTH 17°00'18" EAST, A DISTANCE OF 46.86 FEET TO A POINT LYING ON THE NORTHERLY LINE OF THE 20 FOOT PLATTED LAKE MAINTENANCE EASEMENT, LYING WITHIN WATER MANAGEMENT EASEMENT, LAKE PARCEL A, AS RECORDED IN OFFICIAL RECORDS BOOK 16469, PAGE 240, OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, AND AS SHOWN ON SAID PLAT OF DOWNTOWN AT THE GARDENS; THENCE NORTH 48°37'40" EAST ALONG SAID LAKE MAINTENANCE EASEMENT LINE, A DISTANCE OF 9.06 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE TO THE NORTHWEST, HAVING A RADIUS OF 45.00 FEET; THENCE EASTERLY ALONG THE ARC OF SAID CURVE AND THE NORTHERLY LINE OF SAID LAKE MAINTENANCE EASEMENT, THROUGH A CENTRAL ANGLE OF 2°28'07", A DISTANCE OF 1.94 FEET TO THE AFOREMENTIONED POINT OF BEGINNING.

CONTAINING 0.016 ACRES (700 SQ. FEET) MORE OF LESS.

REVISED PER NPBCID COMMENTS 9-30-22



MICHAEL B. SCHORAH
& ASSOCIATES, INC.

1850 FOREST HILL BLVD., SUITE 206
WEST PALM BEACH, FLORIDA 33406

EB# 2438 TEL. (561) 968-0080 FAX. (561) 642-9726 LB# 2438

| | | | | | |
|--------|-----|----------|---------------|------------------|----------|
| FIELD: | N/A | DRAWN: | L.C.B. | SCALE: | 1" = 50' |
| BOOK: | N/A | DATE: | JUNE 24, 2022 | PROJ. FILE | CADFILE |
| PAGE: | N/A | CHECKED: | C.S.P. | 1504 NPBCID-UE_1 | |

SKETCH AND DESCRIPTION
NORTHERN P.B.C. IMPROVEMENT DISTRICT
UTILITY EASEMENT
DOWNTOWN AT THE GARDENS

SHEET NO. 1 OF 3

JOB NO. 1504

THIS IS NOT A BOUNDARY SURVEY

EXHIBIT "A"

SURVEYORS NOTES:

1. NO SEARCH OF THE PUBLIC RECORD WAS PERFORMED BY THIS OFFICE.

2. BEARINGS, AS SHOWN HEREON, ARE BASED UPON THE SOUTHERLY BOUNDARY LINE OF THE PLAT OF DOWNTOWN AT THE GARDENS, RECORDED IN PLAT BOOK 118, PAGES 130 THROUGH 133, PALM BEACH COUNTY, FLORIDA, HAVING A PLATTED BEARING OF SOUTH 59°56'43" WEST AND ALL OTHER BEARINGS SHOWN HEREON ARE RELATIVE THERETO.

3. THIS SKETCH MEETS THE STANDARDS OF PRACTICE AS REQUIRED BY RULE 5J-17, FLORIDA ADMINISTRATIVE CODE, AS ADOPTED BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS & MAPPERS, PURSUANT TO SECTION 472.027 OF THE FLORIDA STATUTES."

LEGEND

| | | |
|----------|---|---|
| P.O.B. | = | POINT OF BEGINNING |
| P.O.C. | = | POINT OF COMMENCEMENT |
| U.E. | = | UTILITY EASEMENT |
| L.M.E. | = | LAKE MAINTENANCE EASEMENT |
| D.E. | = | DRAINAGE EASEMENT |
| O.R.B. | = | OFFICIAL RECORDS BOOK |
| S.U.A. | = | SEACOAST UTILITY AUTHORITY |
| P.B.C. | = | PALM BEACH COUNTY |
| P.B. | = | PLAT BOOK |
| PG.(S) | = | PAGE |
| S.U.A.E. | = | SEACOAST UTILITY AUTHORITY EASEMENT |
| S.L.E. | = | SEWER LINE EASEMENT |
| P.P.A.E. | = | PERPETUAL PUBLIC ACCESS EASEMENT |
| EB | = | ENGINEERING BUSINESS |
| LB | = | LICENSE BUSINESS |
| P.S.M. | = | PROFESSIONAL SURVEYOR AND MAPPER |
| C.B. | = | CHORD BEARING |
| C.L. | = | CHORD LENGTH |
| R | = | RADIUS |
| Δ | = | CURVE CENTRAL ANGLE |
| L | = | ARC LENGTH |
| NPBCID | = | NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT |

**Craig S
Pusey**

Digitally signed
by Craig S Pusey
Date: 2022.10.26
13:52:46 -04'00'

BY : _____ DATE : 10/26/2022

CRAIG S. PUSEY
PROFESSIONAL SURVEYOR AND MAPPER
FLORIDA CERTIFICATE NUMBER 5019

THIS SURVEY HAS BEEN ELECTRONICALLY SIGNED AND SEALED BY CRAIG S. PUSEY, P.S.M. FLORIDA LICENSE NO. 5019 ON 10/26/22 USING A DIGITAL SIGNATURE.

UNLESS THIS DOCUMENT BEARS THE SIGNATURE AND THE ORIGINAL SEAL OF A LICENSED SURVEYOR AND MAPPER, THIS DRAWING, SKETCH, PLAT OR MAP IS FOR INFORMATIONAL PURPOSES ONLY AND IS NOT VALID.



**MICHAEL B. SCHORAH
& ASSOCIATES, INC.**

1850 FOREST HILL BLVD., SUITE 206
WEST PALM BEACH, FLORIDA 33406

EB# 2438 TEL. (561) 968-0080 FAX. (561) 642-9726 LB# 2438

| | | | | | |
|--------|-----|----------|---------------|------------------|----------|
| FIELD: | N/A | DRAWN: | L.C.B. | SCALE: | 1" = 50' |
| BOOK: | N/A | DATE: | JUNE 24, 2022 | PROJ. FILE | CADFILE |
| PAGE: | N/A | CHECKED: | C.S.P. | 1504 NPBCID-UE_1 | |

**SKETCH AND DESCRIPTION
NORTHERN P.B.C. IMPROVEMENT DISTRICT
UTILITY EASEMENT
DOWNTOWN AT THE GARDENS**

SHEET NO. 2 OF 3 JOB NO. 1504

This Instrument Prepared by
and to be Returned to:

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

UTILITY EASEMENT
(Corporate)

THIS EASEMENT shall be effective as of the _____ day of _____, 20__, and is being granted by Excel Gardens LLC, a Delaware limited liability company, whose address is 233 S. Wacker Drive, Suite 4700 Chicago, IL 60606 (hereinafter referred to as “Grantor”), to the Northern Palm Beach County Improvement District, an independent special district of the State of Florida, with offices at 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, (hereinafter referred to as “Grantee”).

W I T N E S S E T H:

WHEREAS, Grantor is the fee title owner of the hereinafter described real property located in Palm Beach County, Florida; and

WHEREAS, Grantee has requested that the Grantor grant it a perpetual non-exclusive ingress, egress, and utility easement in, over, under, upon and through that portion of the Grantor’s property described on attached Exhibit “A” (the “Easement Premises”).

NOW, THEREFORE, for and in consideration of the mutual covenants contained herein and other good and valuable consideration exchanged between the parties, the receipt and sufficiency of which are hereby acknowledged, it is hereby agreed as follows:

SECTION 1. **RECITALS.** The foregoing recitals are true, correct and incorporated herein by this reference.

SECTION 2. **EASEMENT.** A perpetual non-exclusive easement is hereby granted by Grantor to the Grantee in, over, under, upon, across and through the Easement Premises for the purpose of ingress, egress, installation, repair, upgrade and maintenance of utilities and works, which may include but are not limited to control panels and underground electrical lines for the operation of an aerator within a nearby water body.

SECTION 3. **RESERVATION OF RIGHTS.** The Grantor, including its successors and assigns, does hereby reserve all rights with respect to usage of the Easement Premises which have not herein been specifically granted to the Grantee, provided that such usage by the Grantor shall not unreasonably interfere or prohibit the Grantee’s exercise and use of the easement.

SECTION 4. **RECORDING.** This Easement shall be recorded by the Grantee in the Public Records of Palm Beach County, Florida.

SECTION 5. **NOTICES.** All notices, requests, consents and other communications required or permitted under this Easement shall be in writing (including electronic communication) and as elected by the person giving such notice, shall be hand delivered by prepaid express overnight courier or messenger service, telecommunicated, or mailed (airmail if international) by registered or certified mail (postage prepaid), return receipt requested, to the parties referred to above at the address stated or at any subsequent address for either the parties or their successors or assigns.

SECTION 6. **MAINTENANCE.** Grantee agrees that it shall replace or repair, as the case may be, any damage to grass, landscaping, pavement, sprinklers, or property of Grantor located on Grantor's premises, as may be caused by the Grantee's exercise and use of this easement.

SECTION 7. **GENERAL PROVISIONS.**

A. **Entire Agreement.** This Easement represents the entire understanding and agreement between the parties with respect to the subject matter hereof and may not be modified, except if in writing signed by both parties.

B. **Governing Law and Venue.** This Easement and all transactions contemplated by it shall be governed by and construed and enforced in accordance with the internal laws of the State of Florida without regard to principles of conflicts of law. Venue of all proceedings in connection herewith shall be exclusively in Palm Beach County, Florida.

C. **Binding Upon Successors and Assigns.** The Easement shall run with the land and shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns.

D. **Effective Date.** The Easement shall be effective as of the last date it is signed by both parties hereto.

[Balance of Page Intentionally Left Blank]

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year hereinafter written.

Executed by Grantor this 27th day of September, 2022.

WITNESSES:

[Signature]
Signature
Corinne C. Rico
Print Name

By: [Signature]
Brian Donley, Authorized Signatory

[Signature]
Signature
Maria Merchant
Print Name

STATE OF ~~FLORIDA~~ Illinois
COUNTY OF ~~PALM BEACH~~ Cook

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 27th day of September, 2022, by BRIAN DONLEY as Authorized Signatory for Excel Gardens LLC, a Delaware limited liability Company.

(Notary Seal)



[Signature]
Notary Public State of ~~Florida~~ Illinois
Robyn Linde

Print/Type/Stamp Name

Personally Known OR Produced Identification

Type of Identification Produced _____.

Executed by Grantee this _____ day of _____, 20__.

WITNESSES:

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

Signature

Print Name

Signature

Print Name

By: _____

Print: _____

Title: _____

ATTEST: (SEAL)

By: _____

Print: _____

Title: _____

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ___ day of _____, 20__, by _____, as _____, for Northern Palm Beach County Improvement District.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification

Type of Identification Produced _____.

Exhibit "A"

Easement Premises

(See attached Legal Description)

LEGAL DESCRIPTION:

A PARCEL OF LAND LYING WITHIN A PORTION OF TRACT "A", DOWNTOWN AT THE GARDENS, AS RECORDED IN PLAT BOOK 118, PAGES 130 THROUGH 133, INCLUSIVE, AND WATER MANAGEMENT EASEMENT, LAKE PARCEL A AND B, AS RECORDED IN OFFICIAL RECORDS BOOK 16469, PAGE 240, ALL OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHEAST CORNER OF SAID PLAT OF DOWNTOWN AT THE GARDENS; SAID POINT ALSO BEING ALONG THE SOUTHERLY RIGHT-OF-WAY LINE OF GARDENS PARKWAY PER ROAD PLAT BOOK 7, PAGES 195 THROUGH 200, INCLUSIVE, PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, SAID POINT ALSO BEING A POINT ON A CURVE CONCAVE TO THE NORTHEAST, HAVING A RADIUS OF 1051.45 FEET AND WHOSE CHORD BEARS NORTH 78°10'19" WEST; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE AND SAID PLAT AND RIGHT-OF-WAY LINE, THROUGH A CENTRAL ANGLE OF 5°46'18", A DISTANCE OF 105.92 FEET TO A POINT OF NON-TANGENCY; THENCE SOUTH 14°42'50" WEST DEPARTING SAID PLAT AND RIGHT-OF-WAY LINE, A DISTANCE OF 18.31 FEET TO THE POINT OF BEGINNING (P.O.B.) OF THE HEREIN DESCRIBED PARCEL OF LAND; THENCE SOUTH 15°46'20" WEST, A DISTANCE OF 10.00 FEET; THENCE NORTH 74°13'40" WEST, A DISTANCE OF 19.26 FEET; THENCE SOUTH 52°09'20" WEST, A DISTANCE OF 22.22 FEET; THENCE SOUTH 04°23'28" WEST, A DISTANCE OF 52.77 FEET TO THE INTERSECTION WITH A CURVE CONCAVE TO THE SOUTHEAST, HAVING A RADIUS OF 165.00 FEET AND WHOSE CHORD BEARS SOUTH 19°18'10" WEST; SAID POINT LYING ON THE WESTERLY LINE OF THE PLATTED 20 FOOT LAKE MAINTENANCE EASEMENT LYING WITHIN WATER MANAGEMENT EASEMENT, LAKE PARCEL A, AS RECORDED IN OFFICIAL RECORDS BOOK 16469, PAGE 240, OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, AND AS SHOWN ON SAID PLAT OF DOWNTOWN AT THE GARDENS; THENCE SOUTHWESTERLY ALONG THE ARC OF SAID CURVE AND SAID LAKE MAINTENANCE EASEMENT LINE THROUGH A CENTRAL ANGLE OF 3°51'28", A DISTANCE OF 11.11 FEET TO A POINT OF NON-TANGENCY; THENCE NORTH 44°53'47" WEST DEPARTING SAID LAKE MAINTENANCE EASEMENT LINE, A DISTANCE OF 9.42 FEET; THENCE NORTH 04°23'28" EAST, A DISTANCE OF 61.79 FEET; THENCE NORTH 52°09'20" EAST, A DISTANCE OF 31.70 FEET; THENCE SOUTH 74°13'40" EAST, A DISTANCE OF 24.32 FEET TO THE AFOREMENTIONED POINT OF BEGINNING.

CONTAINING 0.025 ACRES (1107 SQ. FEET) MORE OF LESS.

REVISED PER NPBCID COMMENTS 9-30-22

REVISED PER NPBCID COMMENTS 10-10-22



MICHAEL B. SCHORAH
& ASSOCIATES, INC.

1850 FOREST HILL BLVD., SUITE 206
WEST PALM BEACH, FLORIDA 33406

EB# 2438 TEL. (561) 968-0080 FAX. (561) 642-9726 LB# 2438

| | | | | | |
|--------|-----|----------|--------------|------------------|----------|
| FIELD: | N/A | DRAWN: | L.C.B. | SCALE: | 1" = 30' |
| BOOK: | N/A | DATE: | JULY 7, 2022 | PROJ. FILE | CADFILE |
| PAGE: | N/A | CHECKED: | C.S.P. | 1504 NPBCID-UE_2 | |

SKETCH AND DESCRIPTION
NORTHERN P.B.C. IMPROVEMENT DISTRICT
UTILITY EASEMENT
DOWNTOWN AT THE GARDENS

SHEET NO. 1 OF 3

JOB NO. 1504

THIS IS NOT A BOUNDARY SURVEY

EXHIBIT "A"

SURVEYORS NOTES:

1. NO SEARCH OF THE PUBLIC RECORD WAS PERFORMED BY THIS OFFICE.
2. BEARINGS, AS SHOWN HEREON, ARE BASED UPON THE EASTERLY BOUNDARY LINE OF THE PLAT OF DOWNTOWN AT THE GARDENS, RECORDED IN PLAT BOOK 118, PAGES 130 THROUGH 133, PALM BEACH COUNTY, FLORIDA, HAVING A PLATTED BEARING OF SOUTH 07°07'44" EAST AND ALL OTHER BEARINGS SHOWN HEREON ARE RELATIVE THERETO.
3. THIS SKETCH MEETS THE STANDARDS OF PRACTICE AS REQUIRED BY RULE 5J-17, FLORIDA ADMINISTRATIVE CODE, AS ADOPTED BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS & MAPPERS, PURSUANT TO SECTION 472.027 OF THE FLORIDA STATUTES."

LEGEND

- P.O.B. = POINT OF BEGINNING
- P.O.C. = POINT OF COMMENCEMENT
- U.E. = WATER MANAGEMENT EASEMENT
- L.M.E. = LAKE MAINTENANCE EASEMENT
- D.E. = DRAINAGE EASEMENT
- O.R.B. = OFFICIAL RECORDS BOOK
- S.U.A. = SEACOAST UTILITY AUTHORITY
- P.B.C. = PALM BEACH COUNTY
- P.B. = PLAT BOOK
- PG.(S) = PAGE
- S.U.A.E. = SEACOAST UTILITY AUTHORITY EASEMENT
- S.L.E. = SEWER LINE EASEMENT
- P.P.A.E. = PERPETUAL PUBLIC ACCESS EASEMENT
- EB = ENGINEERING BUSINESS
- LB = LICENSE BUSINESS
- P.S.M. = PROFESSIONAL SURVEYOR AND MAPPER
- C.B. = CHORD BEARING
- C.L. = CHORD LENGTH
- R = RADIUS
- Δ = CURVE CENTRAL ANGLE
- L = ARC LENGTH
- NPBCID = NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

Craig S
Pusey

Digitally signed
by Craig S Pusey
Date: 2022.10.26
13:56:02 -04'00'

BY : _____ DATE : 10/26/2022
CRAIG S. PUSEY
PROFESSIONAL SURVEYOR AND MAPPER
FLORIDA CERTIFICATE NUMBER 5019

THIS SURVEY HAS BEEN ELECTRONICALLY SIGNED AND SEALED BY CRAIG S. PUSEY, P.S.M. FLORIDA LICENSE NO. 5019 ON 10/26/22 USING A DIGITAL SIGNATURE.

UNLESS THIS DOCUMENT BEARS THE SIGNATURE AND THE ORIGINAL SEAL OF A LICENSED SURVEYOR AND MAPPER, THIS DRAWING, SKETCH, PLAT OR MAP IS FOR INFORMATIONAL PURPOSES ONLY AND IS NOT VALID.



MICHAEL B. SCHORAH & ASSOCIATES, INC.

1850 FOREST HILL BLVD., SUITE 206
WEST PALM BEACH, FLORIDA 33406

EB# 2438 TEL. (561) 968-0080 FAX. (561) 642-9726 LB# 2438

| | | | | | |
|--------|-----|----------|--------------|------------------|----------|
| FIELD: | N/A | DRAWN: | L.C.B. | SCALE: | 1" = 30' |
| BOOK: | N/A | DATE: | JULY 7, 2022 | PROJ. FILE | CADFILE |
| PAGE: | N/A | CHECKED: | C.S.P. | 1504 NPBCID-UE_2 | |

SKETCH AND DESCRIPTION
NORTHERN P.B.C. IMPROVEMENT DISTRICT
UTILITY EASEMENT
DOWNTOWN AT THE GARDENS

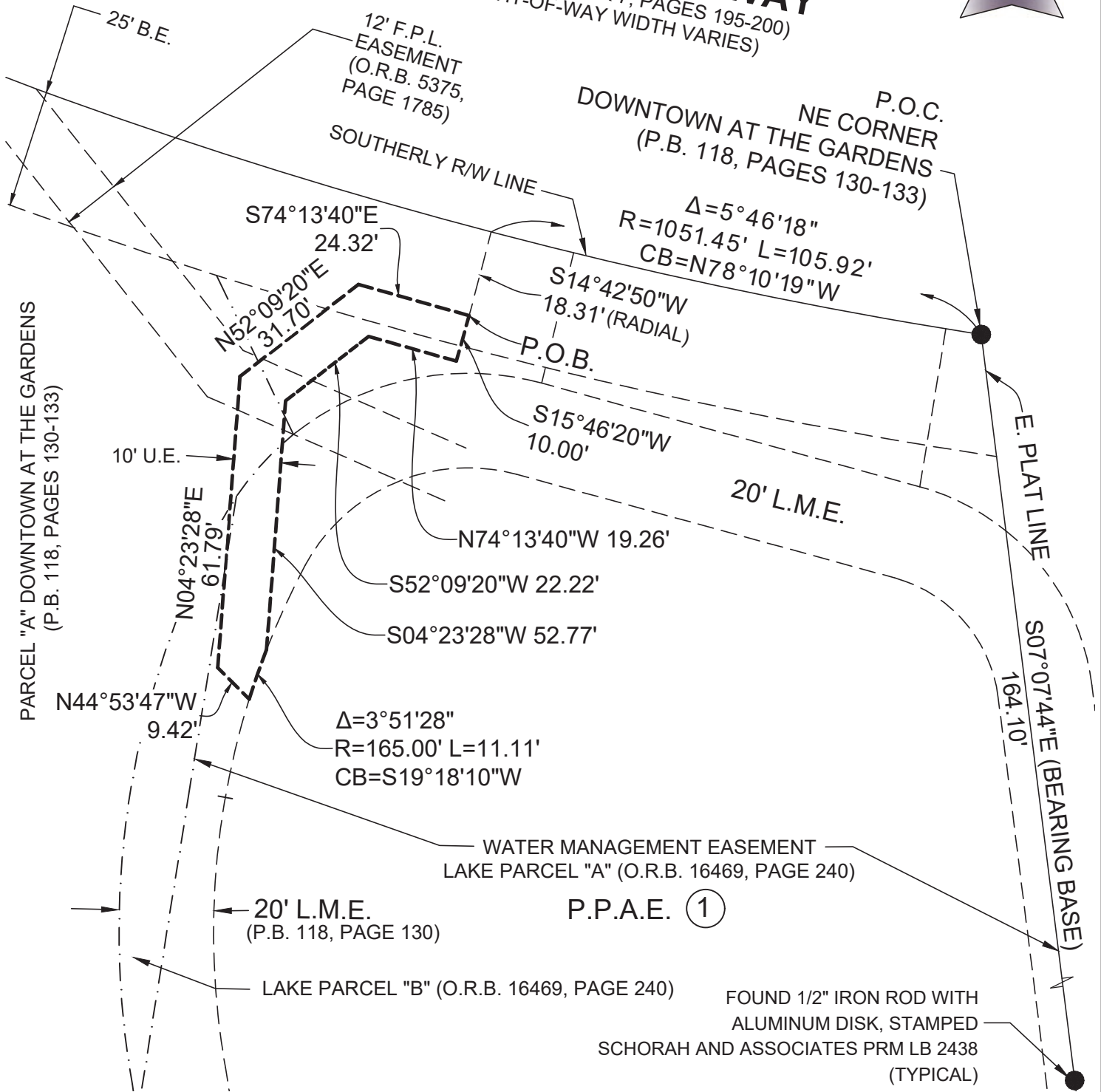
SHEET NO. 2 OF 3 JOB NO. 1504

THIS IS NOT A BOUNDARY SURVEY

EXHIBIT "A"

GARDENS PARKWAY

(ROAD PLAT BOOK 7, PAGES 195-200)
(RIGHT-OF-WAY WIDTH VARIES)



MICHAEL B. SCHORAH & ASSOCIATES, INC.
1850 FOREST HILL BLVD., SUITE 206
WEST PALM BEACH, FLORIDA 33406

| | | | |
|------------|---------------------|---------------------|----------|
| EB# 2438 | TEL. (561) 968-0080 | FAX. (561) 642-9726 | LB# 2438 |
| FIELD: N/A | DRAWN: L.C.B. | SCALE: 1" = 30' | |
| BOOK: N/A | DATE: JULY 7, 2022 | PROJ. FILE CADFILE | |
| PAGE: N/A | CHECKED: C.S.P. | 1504 NPBCID-UE_2 | |

SKETCH AND DESCRIPTION
NORTHERN P.B.C. IMPROVEMENT DISTRICT
UTILITY EASEMENT
DOWNTOWN AT THE GARDENS

SHEET NO. 3 OF 3 JOB NO. 1504

**UNIT OF DEVELOPMENT NO. 20
DISBURSEMENT NO. 14 - REG
NOVEMBER 16, 2022**

| | EQUITY IN POOLED CASH | TOTAL |
|-----------------------------------|----------------------------------|-----------------|
| CONSTRUCTION: | | |
| WGI, Inc. (Wantman Group) | 9,692.50 | |
| (R and R Salinity Weir PO#21-814) | | 9,692.50 |
| | 9,692.50 | 9,692.50 |



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

EXECUTIVE SUMMARY

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

DATE: November 16, 2022

FROM: Katie Roundtree, Director of Finance & Administration

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

RE: Unit of Development No. 43 – Mirasol
Consider Purchase Order to WGI
Purchase Order No. 23-48

Background

A public recreation boardwalk runs through the preserve area along PGA Boulevard at Mirasol Trail in Unit of Development No. 43, Mirasol. The boardwalk is located between Jog Road (Mirasol Boulevard) and PGA Boulevard in a wetland area and is approximately 410 feet long. It is comprised of wood for the substructure and superstructure. WGI performed a condition assessment on the boardwalk earlier this year. The finding was that the structure is over 20 years old and needs replacement.

Northern Staff applied for and has been awarded a Florida Recreation Development Assistance Grant (FRDAP) through the Florida Department of Environmental Protection. The grant will reimburse the District up to fifty percent of the project's cost, estimated at approximately \$400,000.

Northern has requested contract documents, drawings, and specifications for the repair of the boardwalk as well as contract administration services and construction phase services from WGI since they were the engineers who performed the initial condition assessment and are familiar with the project.

Fiscal Impact

This work was budgeted in a previous year and will be reimbursed 50/50 through a FRDAP grant. Funds are available in reserves to fund this project.

Recommendation

Northern Staff recommend approval of Purchase Order No. 23-48 to WGI in the amount of \$68,450.00 for the contract documents, drawings, and specifications for the repair of the boardwalk as well as contract administration services and construction phase services.



Northern Palm Beach County
Improvement District

Purchase Order
No.

23-48

Purchase Order

| | |
|---|---|
| Vendor : 429 WGI, Inc. 2035 VISTA PARKWAY WEST PALM BEACH, FL 33411 Phone - / Fax - | Billing and Shipping Address 359 Hiatt Drive Palm Beach Gardens, FL 33418 (561) 624-7830 Ext Fax (561) 624-7839 |
|---|---|

| | |
|--|---|
| Document Information Document Date 10/21/2022 Required Date 10/31/2022 Prepared By ERIC A. VINCENT Workflow ID 07 Status Board 2 Documents Description engineering & construction services for Unit 43 boardwalk repairs | Change Order 0 Project No Invoice to follow Y |
|--|---|

Comments : This was budgeted in a previous year and will be reimbursed 50/50 through a FL FRDAP grant.

| Qty | Unit Type | Fund | GL Acct | Item Description | Unit Price | Total |
|-----|-----------|------|---------|---|------------|-----------|
| 1 | EA | 4301 | 53101 | engineering & construction services for Unit 43 boardwalk repairs | 68,450.00 | 68,450.00 |

Total : \$68,450.00

Approval Information

| | | |
|-------------------|--------------------|---------------------|
| SUSAN P. SCHEFF | Board | 10/26/2022 9:43 AM |
| CLIFFORD D. BEAT | Executive Director | 10/24/2022 9:41 AM |
| KATHLEEN E. ROUN | Finance Director | 10/21/2022 2:07 PM |
| LAURA L. HAM | Budget Manager | 10/21/2022 1:53 PM |
| Kimberly A. Leser | District Engineer | 10/21/2022 10:49 AM |
| KENNITH R. ROUN | Department Manager | 10/21/2022 10:00 AM |
| ERIC A. VINCENT | Requester | 10/21/2022 9:32 AM |
| ERIC A. VINCENT | Requester | 10/21/2022 9:24 AM |

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

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

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

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

UNIT 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

MEMORANDUM

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

DATE: November 16, 2022

FROM: Susan P. Scheff, District Clerk

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

RE: Public and Community Relations Board Report

Community Relations

1. Northern Staff attended the following meetings on behalf of the District:

Leadership Palm Beach County
National Pollutant Discharge Elimination System
Palm Beach County Local Mitigation Strategy
Safety Council of Palm Beach County

2. Northern Staff met with representatives of the following Units to discuss projects and provide information:

| | |
|-------------|------------------------------|
| Unit No. 2 | Frenchman's Creek |
| Unit No. 3 | Horseshoe Acres/Square Lake |
| Unit No. 11 | PGA National |
| Unit No. 14 | Eastpointe |
| Unit No. 15 | Villages of Palm Beach Lakes |
| Unit No. 16 | Palm Beach Park of Commerce |
| Unit No. 18 | Ibis Golf & Country Club |
| Unit No. 19 | Regional Center |
| Unit No. 20 | Juno Isles |
| Unit No. 21 | Old Marsh |
| Unit No. 23 | The Shores |
| Unit No. 24 | Ironhorse |
| Unit No. 29 | North Fork Development |
| Unit No. 31 | BallenIsles Country Club |
| Unit No. 33 | Cypress Cove |
| Unit No. 43 | Mirasol |
| Unit No. 45 | Paseos |
| Unit No. 53 | Arden |

3. Dan Beatty, Ken Roundtree and Northern's Stormwater Staff met with representatives from South Florida Water Management District on October 18 to discuss critical facilities.
4. Katie Roundtree attended a Unit No. 31, BallenIsles Community Association Board Meeting on October 19 to discuss the services Northern provides, as well as the budget, etc.
5. Ken Roundtree attended a Leadership Palm Beach County Engage Committee Meetings held at the Palm Beach County Library on Summit Boulevard on October 26.
6. Ken Roundtree attended Safety Council of Palm Beach County Board Meeting held at their office in West Palm Beach on October 26.
7. Katie Roundtree attended the Palm Beach Gardens High School Five Star Magnet Advisory Board Meeting held in their Media Center on November 15.

Training

1. Katie Roundtree and Laura Ham participated in various Marcum Government Symposium webinars from October 4 through October 25, as well as other various financial webinars.
2. Northern Staff participated in Defensive Driving Training which was presented by Chris Kittleston of Preferred Governmental Insurance Trust (PGIT) on October 27.

Media

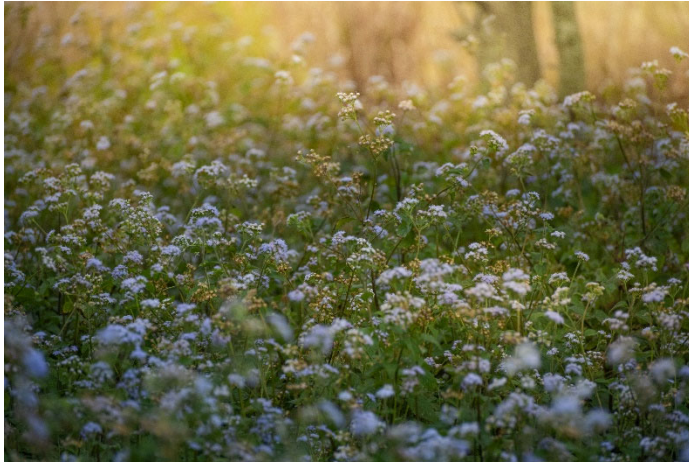
1. Northern continues to submit a monthly article (attached) to the following newsletters through Seabreeze Publications*:

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



Preserving the Preserves

Northern owns and maintains approximately 2,000 acres of preserves throughout the 128 square mile District. It is an integral part of many of our residential communities and a pristine area of native Florida that we strive to protect. Since these areas sometimes lie behind residents' houses, we get many calls to trim back trees or take out trees that are not aesthetically pleasing. If it is warranted or threatening to property, we will trim back or remove vegetation, but in most cases, trees should be left in their native state. Why is this? Why can't we make the preserve areas look like parks?

First and foremost, we are required through permit with South Florida Water Management District, not to remove or kill any native trees or plants in the preserve. As for other more ecological examples, native trees and vegetation provide many benefits to wildlife. Cabbage palms are Florida's state tree. They provide housing for many animals such as squirrels, racoons, frogs, lizards, etc. Small rodents, lizards, insects, and even rare plant species rely on the uncut "boots" on a palm for a home. Squirrels and birds will use the palm thatch as nesting material and will often nest in the palm. Recently staff and preserve crews removed three cabbage palms from behind a resident's home. When one of the palms dropped to the ground, seven newborn squirrels fell out of it. Staff had to build a temporary "home" for the babies close to the tree and hope that the mother came back to find them. Many bird nests can also be lost because of cutting plants down.

A 2019 study in south Florida found that cavity nesters, native woodpeckers specifically, favored palm snags over pine trees or maples in urbanized tropical regions. A snag is a dead tree. This is even more of a reason to keep standing snags in the preserve. We had a resident request to take out a maple snag from behind his home. It wasn't threatening any property, just was a bit of an eyesore. Northern staff went to check it out and as soon they got close to the tree, a woodpecker flew towards them and into a small cavity it had built in the tree. Not only was there a nest, but there were several baby chicks inside that the woodpecker was feeding. Even more importantly, many of these birds and their nests/eggs are protected by federal law (The Migratory Bird Treaty Act).

We also get requests to remove rodents from preserves. Northern staff does not treat for rodents or any other pests in the preserves. The baits and poisons used for that purpose are designed to attract and kill rodents, but are also known to attract other non-target mammals. Aside from the risk of primary exposure to non-target mammals in the preserves, there is also the risk of secondary exposure.

Rodents, including mice and rats, are a key component of the food chain in the natural ecosystems throughout the preserves. Many of the desired animals in the preserves rely on rodents as food, including animals such as hawks, owls, bobcats, foxes, and snakes. When the rodents are poisoned, they become weak and are easy prey for predators. If these predators eat the poisoned rodents, they will get secondary exposure to the poison and will likely die. If we start targeting organisms on the lower end of the food chain, this will disrupt the rest of the food chain and could cause serious harm to the health of the preserves.

An essential part of preserving the preserves is to let nature be nature. Removing exotic species of plants and allowing for nature to take its course are important for the health of the preserves and the rest of our environment in south Florida. Nature is not always perfectly groomed, but for everything there is a purpose. What may seem like an old ugly tree to you, may be home to birds and other wildlife. Leaving the preserves in their natural state is required and the right thing to do.

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 NOTES

by Katie Roundtree, Director of Finance and Administration
Northern Palm Beach County Improvement District



Easements and Rights-of-Way on Your Property

If you own property in Florida, you may encounter the terms easement and right of way. Both of them affect how you can use your property and the rights to your property. They are used frequently in areas where Northern Palm Beach County Improvement District has maintenance responsibilities. They are essential to allow the District to access areas where it may not have ownership rights near our facilities or waterways.

An easement is a legal agreement that allows another party to use the subject property for a specific purpose. They do not give the user ownership over the property; they enable the user to use the subject property without being arrested for trespassing. An example is a drainage easement located between two homes. Within one or both parcels is a designated area where the easement holder may travel to access something on the other side. Another example is flowage easement which allows water from one location to travel through a water body owned by someone else to another.

Some common easements in our area are drainage, water management, utility and landscape buffers. Each of these allows the holder to access the property for the purpose stated. They could be a means to access a pipe, a water body, an electrical connection, or landscaping around a facility.

A right of way is a broader type of easement that allows anyone to travel through the subject property to reach another destination. Like other easements, a right-of-way agreement gives the recipient no ownership over your property. However, a right-of-way does not give the holder access to another person's property for "use" of the property. A right of way only allows a person

to pass over another person's property. Rights-of-way are for travel purposes across the land, such as a driveway or a walkway. They do not allow you to use the land for any other reasons.

Once an easement is created, the easement owner has the right and the duty to maintain it for its purpose unless otherwise agreed between the easement owner and the owner of the underlying property. The easement owner can make repairs and improvements to the easement, provided that those repairs or modifications do not interfere with the use and enjoyment of the easement by the owner of the property through which the easement exists.

Please be mindful of easements on your property and keep those areas clear of personal property. Access to the District's facilities is critical, especially during storm events.

Suppose District staff or contractors cannot get to an area needing maintenance. In that case, there could be future unintended consequences.

NPDES tip: Dirt, oil, and debris that collect in parking lots and paved areas can be washed into the storm sewer system and eventually enter local waterbodies. Sweep up litter and debris from sidewalks, driveways and parking lots, especially around storm drains.

White Ibis Research at PGA

A study conducted by Ph.D. student, Julia Silva Seixas, under the supervision of Dr. Sonia Hernandez from the Warnell School of Forestry and Natural Resources, University of Georgia



In southern Florida, a new set of neighbors have been flocking to city streets. With an endless supply of food in urban spaces, white ibises are starting to call urban landscapes home. They are not a rare sight to see. Take a stroll at an urban park in West Palm Beach and you will encounter many of these medium-sized white birds with long pink beaks and vibrant blue eyes probing the soil for bugs and gathering around visitors for a chance to score some leftovers. As relatively shy and comical birds, ibises have been entertaining Floridians while reminding them of the beauty and uniqueness of the Everglades ecosystem, their native habitat. A life in the city can be full of surprises: while ibises can easily acquire food from a quick visit to the local park or landfill, this urban lifestyle brings many important health consequences. Ibises are carnivores and naturally consume a protein-rich diet. The high consumption of “human food”, such as bread and chips, can result in poor body condition in ibises due to their low protein content. Additionally, the city life (including crowding and stress) can be full of opportunities for getting diseases.

Pathogens such as West Nile virus (WNV), avian influenza virus (AIV) and *Salmonella* (a type of bacteria) have been found in urban ibises. WNV is transmitted by mosquitoes and causes mortalities in several bird species including crows and raptors. Severe disease is uncommon in people. Seniors and the immunocompromised are at a higher risk, sometimes leading to hospitalizations. For this reason, states conduct continuous surveillance for WNV and

alert the public whenever cases are detected in people and animals. Wading birds, such as ibises, usually do not die from WNV, however, their chicks are at a much higher risk – outbreaks have been reported in pelican colonies and we documented deaths in white ibis nestlings in 2020. AIV is another pathogen of concern, as they can cause large outbreaks in birds, particularly waterfowl. AIV is mostly transmitted through feces and water among birds. It can infect people as well, however cases of transmission between wild birds and people are extremely rare, even among people that in direct contact with these animals. Ibises can also become infected with this virus, without consequences to their health. Lastly, urban ibises have been shown to be commonly exposed to *Salmonella*, a group of bacteria that can cause disease in humans and birds. Neither adults nor nestlings, both of which carry *Salmonella* with frequency, seem to be affected by it. Studying diseases in wildlife near communities, such as PGA, can tell us a lot of information about the health of the animals and potential risks to people. It is studies like ours that help managers and public health authorities act towards keeping both humans and animals healthy!

The colony at PGA

The rookery at PGA is very special, as it is one of the first few urban ibis nesting sites. Ibises typically nest in very peculiar locations: tree islands surrounded by water with alligators (that protect them from terrestrial predators like raccoons), which are usually occupied by multiple other species such as egrets and herons. As a newly



established colony, not much was known about how many ibises hatch there or the impacts of urban breeding to their health. To answer these questions, we conducted a study to answer a myriad of questions, including how many ibis chicks hatch and fledge at PGA (the “productivity” of the rookery), the diet and growth rates of these nestlings, their exposure to relevant pathogens, including WNV, AIV, and *Salmonella*, and causes of any potential nestling mortalities. We compared the results to natural rookeries in the Everglades.



We visited the urban colony at PGA weekly from March-July 2020 and 2021. We reached the sites on paddleboards and were usually greeted by curious residents. We captured nestlings by hand, which can be a struggle as they are very skilled climbers! That entailed being quick on our feet and using long extension ladders to reach the top of the trees. Our goal was to collect samples from newly hatched chicks and resample them until

they left the nest. We did the same work in two colonies in the Everglades.

Here is a beautiful drone picture of the rookery taken by our collaborator from the University of Florida:



Summary of results

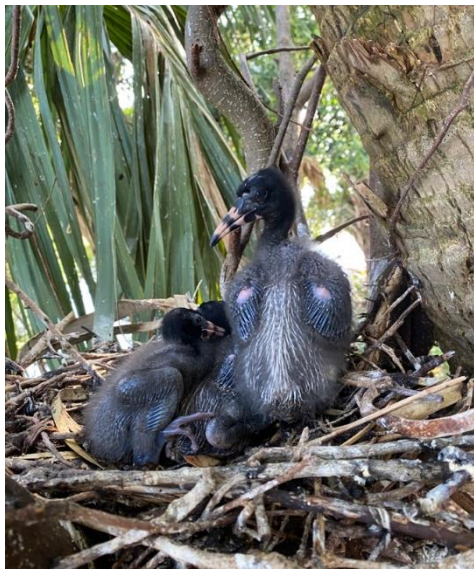


Ibises can breed very successfully at PGA, with ~70% of nests fledging at least one young per season. This rate is comparable to years of high nest success in the Everglades, their natural breeding habitat. Analysis on nestling diet showed that they are being fed a mixture of human (bread and chips) and natural (crayfish, fish) food. This way, the chicks at PGA likely receive sufficient calories and nutrients to grow just like their cousins in the Everglades.

Life can be harsh to young ibises. Chicks in natural colonies commonly suffer from predation and starvation due to their parents' struggle to find food. Similarly, mortalities were not uncommon at the urban colony. To investigate what could be killing these nestlings, we collected dead chicks and sent them to the University of Georgia for analysis. Although WNV had never been previously reported in wild ibis nestlings, we found that three dead chicks tested positive for WNV at PGA. WNV is ubiquitous in the US, and it can be deadly to young birds. At this time, we cannot say if chicks in the Everglades die of WNV—dead chicks are very difficult to find in the condition needed for accurate diagnostics in these difficult-to-access colonies (picture on the right).



We did not find any AIV in the ibis chicks sampled, but most of these birds, including those in colonies in the Everglades, had antibodies to AIV. These antibodies were passed down by their mothers, which makes it unlikely that any of these chicks were infected with AIV. As observed in other bird species, maternal antibodies can give chicks temporary immunity, however it is not known if the antibody levels in these ibises protected them from being infected by AIV. Most importantly, these antibodies indicate that adult ibises commonly get infected with AIV, but they do not die from it.



Most of the ibis nestlings at PGA sampled over the two years of study were infected with *Salmonella*, but they did not show any signs of disease. Additionally, our mortality investigations revealed that none of the dead chicks were killed by *Salmonella*. Interestingly, urban nestlings had a much higher infection rate with *Salmonella* (80%) than those born in natural rookeries, most likely because urban parents are foraging in contaminated waters at urban sites.

What do these results mean for people?

In short, these birds probably don't pose a risk to your health. In fact, when properly investigated, birds can warn people about threats. We have been studying ibises in Palm Beach County for over a decade now, and we found that adult ibises commonly carry *Salmonella* types

that are also found in the environment. This means that these birds can tell us a lot about the pathogens circulating near humans. The nestlings at PGA are no different, as they can warn us about WNV and what kinds of *Salmonella* are occurring. With that in mind, we advise people to maintain proper hygiene and avoid direct contact with bird feces and contaminated water. This is particularly relevant at city parks, where ibises often defecate on picnic tables where people might be eating. Overall, colonies such as the one on PGA can serve as alert systems to the occurrence of important diseases in Florida, thus prompting precautionary measures to control transmission such as increasing use of repellent and management of mosquito breeding spots to mitigate WNV disease.

What do these results mean for birds?



As a successful colony, we predict that PGA will continue to attract many birds. Although urban chicks can be affected by pathogens, which could result in some mortalities, urban parents can likely find food more easily, thus reducing the chances that their young will die from starvation. In the end, there are some costs, but also multiple benefits to nesting at PGA for ibises!

Going forward



While we learned a lot by studying the colony at PGA during these past years, there are many other questions left to address. For instance, we are curious to know where the ibises born at PGA go after they leave the nest. Do they only stay in urban habitats, or do they also eventually go back to the Everglades? To answer this question, we will outfit young birds with GPS transmitters backpacks. We briefly visited PGA in

May 2022 and attached transmitters to three chicks to test both the technology and the attachment on the bird. These units are very light, accounting for less than 3% of the bird's weight. In nestlings, we make sure to keep the harness loose enough for the nestling to continue growing comfortably, but also tight to prevent it from falling or hurting the bird. We will also continuously monitor the success of the PGA colony along with any potential diseases circulating among these birds. We will immediately report any pathogens of public health concern and strive to keep the community at PGA safe and healthy.

We deeply thank everyone at PGA for their continued support and hope for continued years of collaboration. The information we have learned is not only advancing the science of urban ecology but being used by wildlife managers. We also thank the Northern Palm Beach County Improvement District for their assistance and support and our local FWC avian biologist. Please, do not hesitate to contact us at Julia.SilvaSeixas@uga.edu and shernz@uga.edu if you have any further questions about ibises and our work in south Florida.

Brian Joseph LaMotte, PE
1302 Sonoma Court, Palm Beach Gardens, FL 33410

9-14-2022

Mr. C. Danvers Beatty, PE Executive Director
North Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, Florida, 33418

RE: Seat No. 1 -Northern Palm Beach County Improvement District Board of Supervisors/Landowners Election - Filing of Official Letter of Intent to Run

Dear Mr. Beatty,

It is my distinct pleasure to inform you that I intend to run for Seat No. 1 of the Northern Palm Beach County Improvement District Board of Supervisors. I will be present to submit landowner votes at the upcoming Landowner's meeting scheduled on November 16th, 2022. Based on the qualifications to fill this seat, I am currently a resident of the State of Florida, as well as a resident of Palm Beach County.

I respectfully request that you file this letter as my official Intent to Run for Seat No. 1 of the Northern Palm Beach County Improvement District Board of Supervisors. Please let me know if there are any other documents or information needed to file before the 30-day deadline.

Sincerely,



Brian J. LaMotte, PE

1302 Sonoma Court
Palm Beach Gardens, Florida 33410
(561)-346-3239

SEP 15 2022 AM 10:17

The letter below was sent to the following employees:

Katie Roundtree
Ken Roundtree
Greg Sale
Eric Vincent
Randy Cross
Jon Iles

Ross Keith
Matt Lee
Justin Helms
Pietro Corrias
Michelle Hahn

October 17, 2022

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

RE: Preparation and Response Efforts as a Result of Hurricane Ian

Dear _____:

I would like to take this opportunity to say thank you very much for the work you did in preparation and response to Hurricane Ian. Northern is highly dependent upon the unselfish efforts of our employees during these types of events. It is employees like you that make our organization a success and we could not do it without you.

Again, thank you and congratulations for your hard work.

Sincerely,

C. Danvers Beatty, P.E.
Executive Director

CDB/sps
c: NPBCID Board of Supervisors



NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

QUARTERLY FINANCIAL REPORT

QUARTER ENDED SEPTEMBER 30, 2022



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Quarterly Overview of Financial Statement variance information as of 09/30/22

Variances common among all Units of Development:

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

General Fund

- Insurance -General is over budget due to the addition of property within the District during the prior year, including the park in Arden, which increased the premium for that category. In addition, the increase in estimated payroll with the anticipated staffing changes, contributed to the increases in general liability and public official's insurance categories, which use salary as a basis for calculation.
- Fuel- Vehicles is over budget due to extraordinarily high gas prices during the Spring and Summer 2022 that were not anticipated.

Unit 2A- MacArthur Overlay

- Engineering fees and Legal services are over budget due to costs associated with FDOT eminent domain actions on two parcels in this Unit.

Unit 5- Henry Rolf

- Other Professional Services is over budget due to the cost of grant writing services for potential grant funds to offset the cost of the pipe renovation project under Jog Road.

Unit 5A- Vista Center

- Legal Services is over budget due to a complex property transfer that required legal assistance.
- Repair & Maintenance- Culverts is over budget due to a large repair to the C-11 culvert at the Emerald Dunes golf course that was budgeted in the prior year, but completed during this fiscal year.

Unit 9A & 9B- Abacoa

- Legal services is overbudget due to legal assistance needed associated with a permit submittal. These funds will be reimbursed by the permittee.
- Preserve and Exotic Maintenance and Upland Maintenance are over budget since actual contract prices exceed the budgeted amount. The Aquatic Weed Control, Greenway and Preserve Maintenance contract had to be rebid in September 2021 when the previous contractor decided not to renew the contract. Prices came in higher than the previous contract.
- Repair & Maintenance – Culverts is over budget due to a project budgeted in the prior year, but completed during this fiscal year.

Unit 11- PGA National

- Legal services is over budget due to ongoing litigation with a sidewalk slip and fall claim. Northern's insurance company is handling the litigation, but District General Counsel is also involved.
- Repair & Maintenance- Culverts is over budget due to a project budgeted in last fiscal year, but completed during this fiscal year.

Unit 14- Eastpointe

- Legal services is over budget due to the new development parcel and landowner changes.
- Repair & Maintenance -Culverts is over budget due to lake interconnect inspections completed during this year and budgeted during the prior year.

Unit 15- Villages of Palm Beach Lakes

- Electricity is over budget due to not considering new aerators when estimating the budget for the current year.

Unit 16- Palm Beach Park of Commerce

- Legal services is over budget due to main landowner in the Park transferring ownership to a new owner and the legal aspects of that transfer.

Unit 18- Ibis Golf and Country Club

- Legal Services is over budget due to the ongoing maintenance plan with the City of West Palm Beach and South Florida Water Management District regarding the Ibis Preserves and the expansion of roads in the area.

Unit 19- Regional Center

- Electricity is over budget due to not considering new aerators when estimating the budget for the current year.

Unit 20- Juno Isles

- Engineering Fees is over budget due to the engineering of the repair to the salinity weir that will be reimbursed from a loan that will be obtained once the project is fully designed and the cost established.
- Other Professional Services is over budget due to payment to a grant manager to apply for grant funding for seawall restoration project.
- Repayment to Landowner is over budget due to a board approved repayment to The Preserve at Juno Beach for a difference in assessment amounts from prior years.

Unit 21- Old Marsh

- Engineering Fees and Machinery and Equipment are over budget due to expenses for the pump station renovations budgeted in the prior year but paid in the current year.

Unit 23- The Shores

- Repair and Maintenance Culverts is over budget due to video inspections of culverts more expensive than budgeted as well as an emergency pipe cleanout necessary to insure proper drainage.

Unit 24- Ironhorse

- Repair & Maintenance- Pump Station is over budget due to the increased price in the replacement transfer switch as well as unplanned need to change backup batteries.

Unit 31- BallenIsles

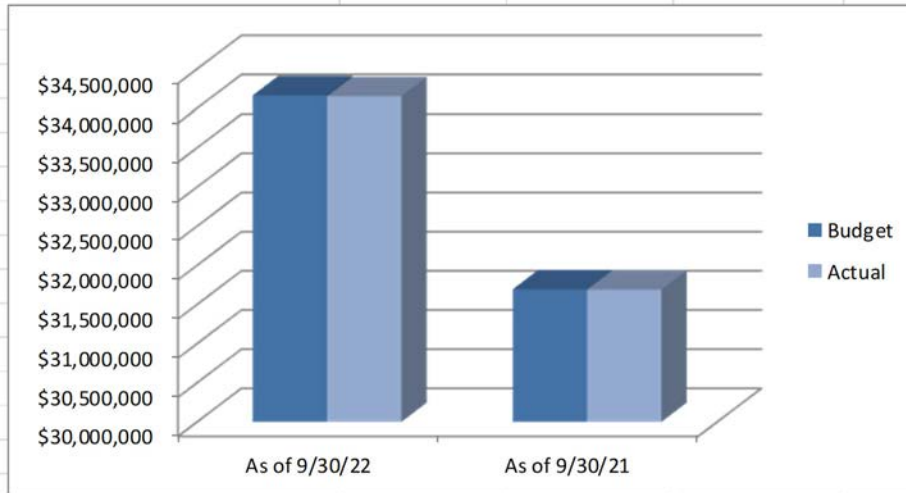
- Buildings is over budget due to installment payments on the Purchase and Sale agreement for the PGA Guardhouse made during this year and budgeted during the prior year.
- Improvements Other than Buildings is over budget due to surge protection installed on the irrigation system controllers that was not budgeted. There was a lightning strike to the equipment in the prior year and it was determined that it made financial sense to add the surge protection to the equipment to potentially alleviate the chance of significant damage in the future.

Unit 43- Mirasol

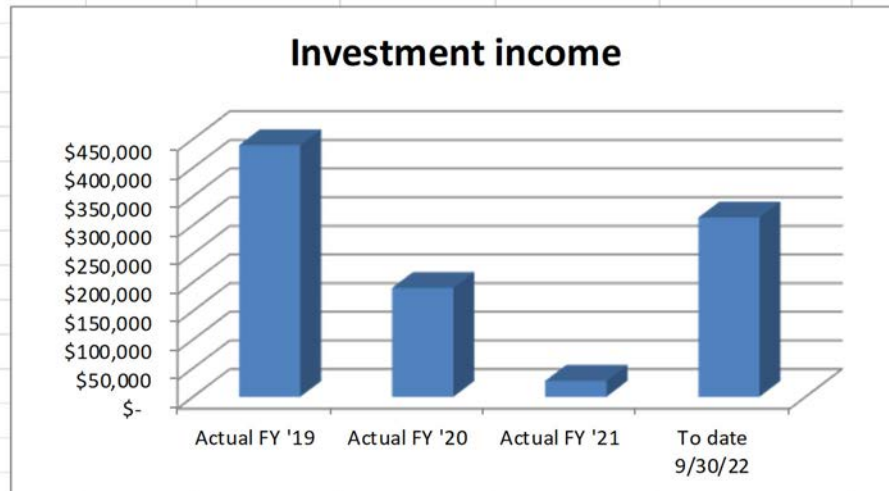
- Engineering Fees is over budget due to a condition assessment needed prior to designing the repairs to the boardwalk along PGA Blvd.
- Other Professional Services is over budget due to using a grant writer to obtain a FRDAP (Florida Recreation Development Assistance Program) grant that will pay for half of the expense to repair/replace the boardwalk along PGA Blvd.
- Repair & Maintenance- Pump Station is over budget due to the fuel tank replacement at the pump station budgeted during the prior fiscal year, but completed during this fiscal year.

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

| Non Ad-Valorem Assessments | | | | |
|-----------------------------------|---------------|---------------|-------------|------|
| | Budget | Actual | \$ | % |
| As of 9/30/22 | \$ 34,164,263 | \$ 34,152,441 | (11,821.96) | 0.0% |
| As of 9/30/21 | \$ 31,694,504 | \$ 31,691,687 | (2,817.00) | 0.0% |
| In(De)crease from prior year - \$ | 2,469,759.00 | 2,460,754.04 | | |
| In(De)crease from prior year - % | -7.2% | -7.2% | | |



| Investment income:* | | | | |
|----------------------------|---------------|---------------|---------------|-----------------|
| | Actual FY '19 | Actual FY '20 | Actual FY '21 | To date 9/30/22 |
| Investment income | \$ 439,205 | \$ 190,164 | \$ 27,766 | \$ 313,001 |



*Maintenance funds only

Northern Palm Beach County Improvement District

Summary Budget Comparison
From 10/1/2021 Through 9/30/2022

| Account Title | YTD Actual | YTD Budget | Difference | % Collected | % Uncollec... |
|-----------------------------|--------------|--------------|------------|-------------|---------------|
| UNIT 1 - MAINTENANCE FUND | 58,617.25 | 58,871.00 | (253.75) | 99.56% | 0.43% |
| UNIT 2 - MAINTENANCE FUND | 335,730.64 | 335,916.00 | (185.36) | 99.94% | 0.05% |
| UNIT 2A - MAINTENANCE FUND | 118,205.67 | 118,227.00 | (21.33) | 99.98% | 0.01% |
| UNIT 2A - DEBT FUND | 394,186.13 | 394,257.00 | (70.87) | 99.98% | 0.01% |
| UNIT 2C - MAINTENANCE FUND | 228,443.31 | 228,443.00 | 0.31 | 100.00% | 0.00% |
| UNIT 2C - DEBT SERVICE FUND | 5,608,164.60 | 5,608,164.00 | 0.60 | 100.00% | 0.00% |
| UNIT 3 - MAINTENANCE FUND | 368,974.56 | 369,111.00 | (136.44) | 99.96% | 0.03% |
| UNIT 3A - MAINTENANCE FUND | 170,191.70 | 170,192.00 | (0.30) | 99.99% | 0.00% |
| UNIT 3A - DEBT FUND | 426,823.88 | 426,824.00 | (0.12) | 99.99% | 0.00% |
| UNIT 4 - MAINTENANCE FUND | 553,825.68 | 555,139.00 | (1,313.32) | 99.76% | 0.23% |
| UNIT 5 - MAINTENANCE FUND | 291,554.52 | 291,708.00 | (153.48) | 99.94% | 0.05% |
| UNIT 5A - MAINTENANCE FUND | 284,338.68 | 284,339.00 | (0.32) | 99.99% | 0.00% |
| UNIT 5B - MAINTENANCE FUND | 99,186.62 | 99,290.00 | (103.38) | 99.89% | 0.10% |
| UNIT 5B - DEBT FUND | 404,546.10 | 404,971.00 | (424.90) | 99.89% | 0.10% |
| UNIT 5C - MAINTENANCE FUND | 45,357.07 | 45,357.00 | 0.07 | 100.00% | 0.00% |
| UNIT 5D - MAINTENANCE FUND | 101,049.74 | 101,050.00 | (0.26) | 99.99% | 0.00% |
| UNIT 7 - MAINTENANCE FUND | 112,790.64 | 112,871.00 | (80.36) | 99.92% | 0.07% |
| UNIT 9 - MAINTENANCE FUND | 117,459.07 | 117,482.00 | (22.93) | 99.98% | 0.01% |
| UNIT 9A - MAINTENANCE FUND | 810,641.25 | 810,911.00 | (269.75) | 99.96% | 0.03% |
| UNIT 9A - DEBT FUND | 2,903,018.44 | 2,903,989.00 | (970.56) | 99.96% | 0.03% |
| UNIT 9B - MAINTENANCE FUND | 603,842.97 | 604,061.00 | (218.03) | 99.96% | 0.03% |
| UNIT 9B - DEBT FUND | 1,370,961.76 | 1,371,458.00 | (496.24) | 99.96% | 0.03% |
| UNIT 11 - MAINTENANCE FUND | 2,650,286.86 | 2,651,214.00 | (927.14) | 99.96% | 0.03% |
| UNIT 12 - MAINTENANCE FUND | 63,988.01 | 63,988.00 | 0.01 | 100.00% | 0.00% |
| UNIT 12A - MAINTENANCE FUND | 26,149.30 | 26,149.00 | 0.30 | 100.00% | 0.00% |
| UNIT 14 - MAINTENANCE FUND | 806,817.18 | 806,817.00 | 0.18 | 100.00% | 0.00% |
| UNIT 15 - MAINTENANCE FUND | 833,290.00 | 834,377.00 | (1,087.00) | 99.86% | 0.13% |
| UNIT 16 - MAINTENANCE FUND | 955,098.54 | 956,170.00 | (1,071.46) | 99.88% | 0.11% |
| UNIT 16 - DEBT FUND | 770,028.93 | 770,893.00 | (864.07) | 99.88% | 0.11% |
| UNIT 18 - MAINTENANCE FUND | 1,582,110.04 | 1,583,397.00 | (1,286.96) | 99.91% | 0.08% |
| UNIT 19 - MAINTENANCE FUND | 574,312.55 | 574,312.00 | 0.55 | 100.00% | 0.00% |
| UNIT 19A - MAINTENANCE FUND | 42,916.11 | 42,917.00 | (0.89) | 99.99% | 0.00% |
| UNIT 20 - MAINTENANCE FUND | 229,681.41 | 229,681.00 | 0.41 | 100.00% | 0.00% |
| UNIT 21 - MAINTENANCE FUND | 377,904.63 | 377,905.00 | (0.37) | 99.99% | 0.00% |
| UNIT 23 - MAINTENANCE FUND | 198,621.04 | 198,621.00 | 0.04 | 100.00% | 0.00% |
| UNIT 24 - MAINTENANCE FUND | 224,575.74 | 224,576.00 | (0.26) | 99.99% | 0.00% |
| UNIT 27B - MAINTENANCE FUND | 122,946.57 | 123,560.00 | (613.43) | 99.50% | 0.49% |
| UNIT 27B - DEBT FUND | 292,593.16 | 293,842.00 | (1,248.84) | 99.57% | 0.42% |
| UNIT 29 - MAINTENANCE FUND | 42,232.08 | 42,232.00 | 0.08 | 100.00% | 0.00% |
| UNIT 31 - MAINTENANCE FUND | 865,165.92 | 865,166.00 | (0.08) | 99.99% | 0.00% |
| UNIT 32 - MAINTENANCE FUND | 20,499.92 | 20,500.00 | (0.08) | 99.99% | 0.00% |
| UNIT 32A - MAINTENANCE FUND | 5,620.78 | 5,621.00 | (0.22) | 99.99% | 0.00% |
| UNIT 33 - MAINTENANCE FUND | 14,645.02 | 14,645.00 | 0.02 | 100.00% | 0.00% |
| UNIT 34 - MAINTENANCE FUND | 176,825.66 | 176,826.00 | (0.34) | 99.99% | 0.00% |
| UNIT 38 - MAINTENANCE FUND | 77,045.76 | 77,046.00 | (0.24) | 99.99% | 0.00% |
| UNIT 41 - MAINTENANCE FUND | 4,241.64 | 4,242.00 | (0.36) | 99.99% | 0.00% |
| UNIT 43 - MAINTENANCE FUND | 877,166.42 | 877,167.00 | (0.58) | 99.99% | 0.00% |
| UNIT 43 - DEBT FUND | 1,266,308.49 | 1,266,308.00 | 0.49 | 100.00% | 0.00% |
| UNIT 44 - MAINTENANCE FUND | 53,341.20 | 53,341.00 | 0.20 | 100.00% | 0.00% |
| UNIT 44 - DEBT FUND | 617,267.40 | 617,267.00 | 0.40 | 100.00% | 0.00% |
| UNIT 45 - MAINTENANCE FUND | 433,400.50 | 433,401.00 | (0.50) | 99.99% | 0.00% |
| Unit 45- Debt Fund | 281,190.00 | 281,190.00 | 0.00 | 100.00% | 0.00% |
| Unit 46 - Maint Fund | 45,302.09 | 45,302.00 | 0.09 | 100.00% | 0.00% |

Northern Palm Beach County Improvement District

Summary Budget Comparison
From 10/1/2021 Through 9/30/2022

| Account Title | YTD Actual | YTD Budget | Difference | % Collected | % Uncollec... |
|-----------------------------|----------------------|----------------------|--------------------|---------------|---------------|
| Unit 46 - Debt Service Fund | 789,791.65 | 789,792.00 | (0.35) | 99.99% | 0.00% |
| UNIT 47- MAINTENANCE FUND | 44,145.64 | 44,146.00 | (0.36) | 99.99% | 0.00% |
| UNIT 49- MAINTENANCE FUND | 72,232.66 | 72,233.00 | (0.34) | 99.99% | 0.00% |
| UNIT 51 - MAINTENANCE FUND | 34,062.18 | 34,062.00 | 0.18 | 100.00% | 0.00% |
| Unit 53 - Maintenance Fund | 73,976.03 | 73,976.00 | 0.03 | 100.00% | 0.00% |
| Unit 53 Debt Service Fund | <u>3,198,749.65</u> | <u>3,198,750.00</u> | <u>(0.35)</u> | <u>99.99%</u> | <u>0.00%</u> |
| Report Difference | <u>34,152,441.04</u> | <u>34,164,263.00</u> | <u>(11,821.96)</u> | <u>99.97%</u> | <u>0.03%</u> |

**Northern Palm Beach County Improvement District
Investment Summary
September 30, 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) | \$ 34,181,038 | \$ 9,656,365 | \$ 34,292,188 | 63.4% | 0.00% | 0.00% | 0.00% |
| Alt Ckg (TD Bank) | \$ 2,995,744 | \$ 2,993,898 | \$ 4,985,112 | 5.6% | 0.40% | 0.40% | 0.10% |
| 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 | \$ - | 0.0% | 2.29% | 2.02% | 0.03% |
| Dreyfus Pfd MM (DR194) | \$ - | \$ 9,032,196 | \$ - | 0.0% | 2.48% | 2.24% | 0.03% |
| Dreyfus Trsy Agy (DR521) | \$ - | \$ 4,011,040 | \$ - | 0.0% | 2.36% | 2.08% | 0.01% |
| JP Morgan USTrsy (J3918) | \$ - | \$ 8,020,918 | \$ - | 0.0% | 2.09% | 1.86% | 0.01% |
| Total Pooled Cash | \$ 37,176,781 | \$ 37,725,926 | \$ 39,277,300 | | | | |
| Bond Trust Accounts (held with Bank Of New York Mellon): | | | | | | | |
| Debt Service Funds | \$ 101,419 | \$ 101,250 | \$ 291,124 | 0.2% | 0.00% | 0.00% | 0.00% |
| Reserve Funds | \$ 10,434,084 | \$ 10,419,364 | \$ 11,876,477 | 19.4% | 0.00% - 0.25% | 0.00% - 0.25% | 0.00% - 1.92% |
| Project Funds | \$ 6,171,236 | \$ 6,159,729 | \$ 13,011,641 | 11.5% | 0.00% | 0.00% | 0.00% |
| Total Trust Monies | \$ 16,706,738 | \$ 16,680,343 | \$ 25,179,242 | | | | |
| GRAND TOTAL | \$ 53,883,519 | \$ 54,406,268 | \$ 64,456,542 | | | | |

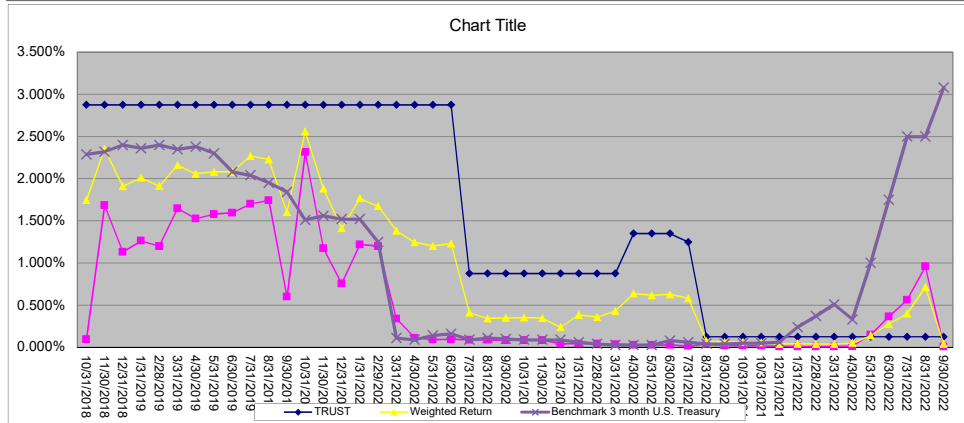
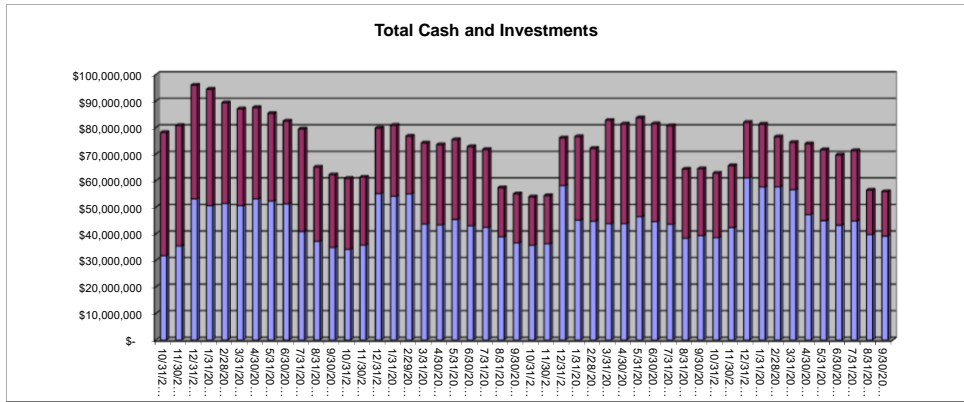
Notes:

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

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

NPBCID
CASH INVESTMENTS
SUMMARY

| DOLLARS | | | | RATES | | | | |
|------------|---------------|---------------|---------------|--------|--------|-----------------|---------------------------------|---------------------------|
| Date | EIPC | TRUST | TOTAL | EIPC | TRUST | Weighted Return | Benchmark 3 month U.S. Treasury | Above / (Below) Benchmark |
| 10/31/2018 | \$ 31,753,068 | \$ 46,359,164 | \$ 78,112,232 | 0.093% | 2.875% | 1.744% | 2.290% | (0.546%) |
| 11/30/2018 | \$ 35,431,088 | \$ 45,319,495 | \$ 80,750,583 | 1.685% | 2.875% | 2.353% | 2.320% | 0.033% |
| 12/31/2018 | \$ 53,139,089 | \$ 42,807,044 | \$ 95,946,133 | 1.132% | 2.875% | 1.909% | 2.400% | (0.491%) |
| 1/31/2019 | \$ 50,588,219 | \$ 43,838,283 | \$ 94,426,502 | 1.262% | 2.875% | 2.011% | 2.360% | (0.349%) |
| 2/28/2019 | \$ 51,417,527 | \$ 37,899,490 | \$ 89,317,017 | 1.200% | 2.875% | 1.911% | 2.400% | (0.489%) |
| 3/31/2019 | \$ 50,583,016 | \$ 36,414,835 | \$ 86,997,851 | 1.647% | 2.875% | 2.161% | 2.350% | (0.189%) |
| 4/30/2019 | \$ 53,084,610 | \$ 34,434,670 | \$ 87,519,280 | 1.526% | 2.875% | 2.057% | 2.380% | (0.323%) |
| 5/31/2019 | \$ 52,282,497 | \$ 33,001,907 | \$ 85,284,404 | 1.578% | 2.875% | 2.080% | 2.300% | (0.220%) |
| 6/30/2019 | \$ 51,229,577 | \$ 31,176,667 | \$ 82,406,244 | 1.594% | 2.875% | 2.079% | 2.080% | (0.001%) |
| 7/31/2019 | \$ 40,900,006 | \$ 38,554,936 | \$ 79,454,942 | 1.701% | 2.875% | 2.271% | 2.040% | 0.231% |
| 8/31/2019 | \$ 37,189,455 | \$ 27,913,993 | \$ 65,103,448 | 1.742% | 2.875% | 2.228% | 1.950% | 0.278% |
| 9/30/2019 | \$ 34,843,124 | \$ 27,383,887 | \$ 62,227,011 | 0.601% | 2.875% | 1.602% | 1.840% | (0.238%) |
| 10/31/2019 | \$ 34,090,433 | \$ 26,759,971 | \$ 60,850,404 | 2.314% | 2.875% | 2.561% | 1.510% | 1.051% |
| 11/30/2019 | \$ 35,790,144 | \$ 25,533,310 | \$ 61,323,454 | 1.172% | 2.875% | 1.881% | 1.560% | 0.321% |
| 12/31/2019 | \$ 55,093,087 | \$ 24,666,489 | \$ 79,759,576 | 0.755% | 2.875% | 1.410% | 1.520% | (0.110%) |
| 1/31/2020 | \$ 54,093,909 | \$ 26,752,349 | \$ 80,846,258 | 1.219% | 2.875% | 1.767% | 1.520% | 0.247% |
| 2/29/2020 | \$ 55,044,055 | \$ 21,669,852 | \$ 76,713,907 | 1.199% | 2.875% | 1.673% | 1.250% | 0.423% |
| 3/31/2020 | \$ 43,666,929 | \$ 30,543,043 | \$ 74,209,972 | 0.337% | 2.875% | 1.382% | 0.110% | 1.272% |
| 4/30/2020 | \$ 43,337,898 | \$ 30,211,421 | \$ 73,549,319 | 0.110% | 2.875% | 1.246% | 0.090% | 1.156% |
| 5/31/2020 | \$ 45,428,424 | \$ 29,985,965 | \$ 75,414,389 | 0.092% | 2.875% | 1.199% | 0.140% | 1.059% |
| 6/30/2020 | \$ 42,982,700 | \$ 29,801,366 | \$ 72,784,066 | 0.091% | 2.875% | 1.231% | 0.160% | 1.071% |
| 7/31/2020 | \$ 42,402,024 | \$ 29,329,301 | \$ 71,731,325 | 0.088% | 0.875% | 0.410% | 0.090% | 0.320% |
| 8/31/2020 | \$ 38,854,275 | \$ 18,504,919 | \$ 57,359,194 | 0.088% | 0.875% | 0.342% | 0.110% | 0.232% |
| 9/30/2020 | \$ 36,596,902 | \$ 18,402,238 | \$ 54,999,140 | 0.082% | 0.875% | 0.347% | 0.100% | 0.247% |
| 10/31/2020 | \$ 35,692,354 | \$ 18,162,064 | \$ 53,854,418 | 0.084% | 0.875% | 0.351% | 0.090% | 0.261% |
| 11/30/2020 | \$ 36,245,110 | \$ 18,118,076 | \$ 54,363,186 | 0.083% | 0.875% | 0.347% | 0.090% | 0.257% |
| 12/31/2020 | \$ 58,159,813 | \$ 17,945,489 | \$ 76,105,302 | 0.041% | 0.875% | 0.238% | 0.090% | 0.148% |
| 1/31/2021 | \$ 45,138,805 | \$ 31,423,949 | \$ 76,562,753 | 0.043% | 0.875% | 0.384% | 0.060% | 0.324% |
| 2/28/2021 | \$ 44,736,318 | \$ 27,432,104 | \$ 72,168,422 | 0.041% | 0.875% | 0.358% | 0.040% | 0.318% |
| 3/31/2021 | \$ 43,806,472 | \$ 38,901,760 | \$ 82,708,232 | 0.035% | 0.875% | 0.430% | 0.025% | 0.405% |
| 4/30/2021 | \$ 43,807,086 | \$ 37,526,894 | \$ 81,333,980 | 0.027% | 1.350% | 0.637% | 0.025% | 0.612% |
| 5/31/2021 | \$ 46,479,256 | \$ 37,172,228 | \$ 83,651,484 | 0.027% | 1.350% | 0.615% | 0.025% | 0.590% |
| 6/30/2021 | \$ 44,542,699 | \$ 36,873,957 | \$ 81,416,656 | 0.028% | 1.350% | 0.627% | 0.080% | 0.547% |
| 7/31/2021 | \$ 43,597,236 | \$ 37,066,930 | \$ 80,664,166 | 0.014% | 1.250% | 0.582% | 0.060% | 0.522% |
| 8/31/2021 | \$ 38,331,106 | \$ 25,983,503 | \$ 64,314,610 | 0.038% | 1.25% | 0.073% | 0.040% | 0.033% |
| 9/30/2021 | \$ 39,277,300 | \$ 25,179,242 | \$ 64,456,542 | 0.019% | 1.25% | 0.060% | 0.040% | 0.020% |
| 10/31/2021 | \$ 38,575,121 | \$ 24,219,417 | \$ 62,794,538 | 0.019% | 1.25% | 0.060% | 0.050% | 0.010% |
| 11/30/2021 | \$ 42,331,957 | \$ 23,301,835 | \$ 65,633,792 | 0.018% | 1.25% | 0.056% | 0.050% | 0.006% |
| 12/31/2021 | \$ 61,034,165 | \$ 20,932,763 | \$ 81,966,928 | 0.008% | 1.25% | 0.038% | 0.060% | (0.022%) |
| 1/31/2022 | \$ 57,639,703 | \$ 23,632,627 | \$ 81,272,331 | 0.009% | 1.25% | 0.042% | 0.240% | (0.198%) |
| 2/28/2022 | \$ 57,659,142 | \$ 18,852,765 | \$ 76,511,907 | 0.009% | 1.25% | 0.037% | 0.370% | (0.333%) |
| 3/31/2022 | \$ 56,555,961 | \$ 17,838,308 | \$ 74,394,269 | 0.009% | 1.25% | 0.037% | 0.510% | (0.473%) |
| 4/30/2022 | \$ 47,187,245 | \$ 26,709,042 | \$ 73,896,287 | 0.011% | 1.25% | 0.052% | 0.330% | (0.278%) |
| 5/31/2022 | \$ 44,935,017 | \$ 26,710,048 | \$ 71,645,065 | 0.146% | 1.25% | 0.138% | 1.000% | (0.862%) |
| 6/30/2022 | \$ 43,202,880 | \$ 26,499,005 | \$ 69,701,885 | 0.363% | 1.25% | 0.272% | 1.750% | (1.478%) |
| 7/31/2022 | \$ 44,839,678 | \$ 26,507,822 | \$ 71,347,501 | 0.561% | 1.25% | 0.399% | 2.500% | (2.101%) |
| 8/31/2022 | \$ 39,726,391 | \$ 16,680,343 | \$ 56,406,734 | 0.958% | 1.25% | 0.712% | 2.500% | (1.788%) |
| 9/30/2022 | \$ 39,177,822 | \$ 16,706,738 | \$ 55,884,560 | 0.008% | 1.25% | 0.043% | 3.080% | (3.037%) |



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 9/30/2022

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|------------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 0.00 | 0.00 | 0.00 |
| Intergovernmental revenues | 0.00 | 0.00 | 0.00 |
| Investment income | 3,583.62 | 0.00 | 3,583.62 |
| Miscellaneous | 8,414.36 | 0.00 | 8,414.36 |
| Total Revenues: | <u>11,997.98</u> | <u>0.00</u> | <u>11,997.98</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ADM/OPS SALARIES | 2,068,582.64 | 2,242,527.00 | 173,944.36 |
| ENGINEERING FEES | 8,443.50 | 50,000.00 | 41,556.50 |
| LEGAL SERVICES | 83,254.50 | 130,000.00 | 46,745.50 |
| IT Services | 60,435.74 | 73,791.00 | 13,355.26 |
| LANDSCAPE MAINTENANCE | 38,727.25 | 47,565.00 | 8,837.75 |
| ELECTRICITY | 18,564.21 | 24,804.00 | 6,239.79 |
| INSURANCE-GENERAL | 266,258.02 | 252,835.00 | (13,423.02) |
| REPAIR & MAINT-BLDG | 113,172.84 | 169,500.00 | 56,327.16 |
| R & M - HVAC REPAIRS | 25,268.56 | 50,000.00 | 24,731.44 |
| PUBLIC INFORMATION | 24,629.74 | 30,000.00 | 5,370.26 |
| FUEL-VEHICLES | 52,556.48 | 35,000.00 | (17,556.48) |
| Other | 1,295,633.52 | 1,506,724.00 | 211,090.48 |
| Total Physical Environment | <u>4,055,527.00</u> | <u>4,612,746.00</u> | <u>557,219.00</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>4,128,208.15</u> | <u>4,741,867.00</u> | <u>613,658.85</u> |
| Excess (deficiency) of revenues over expenditures | <u>(4,116,210.17)</u> | <u>(4,741,867.00)</u> | <u>625,656.83</u> |
| Other financing sources (uses): | | | |
| Transfers in | 3,775,992.05 | 4,646,867.00 | (870,874.95) |
| 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>3,815,580.05</u> | <u>4,646,867.00</u> | <u>(831,286.95)</u> |
| Net change in fund balance | <u>(300,630.12)</u> | <u>(95,000.00)</u> | <u>(205,630.12)</u> |
| Fund balances, beginning of year | <u>899,633.46</u> | <u>0.00</u> | <u>899,633.46</u> |
| 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>599,003.34</u> | <u>(95,000.00)</u> | <u>694,003.34</u> |

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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|------------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 132,652 | 131,898 | 754 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 1,318 | 0 | 1,318 |
| Miscellaneous | 2,590 | 0 | 2,590 |
| Total Revenues: | <u>136,560</u> | <u>131,898</u> | <u>4,662</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 500 | 500 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 0 | 500 | 500 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 668 | 784 | 116 |
| CHEMICAL WEED CONTROL | 13,258 | 14,464 | 1,206 |
| MOWING SERVICES | 25,053 | 29,547 | 4,494 |
| TRASH DISPOSAL | 850 | 1,000 | 150 |
| LANDSCAPE MAINTENANCE | 505 | 595 | 90 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT-CANAL/LAKE | 2,950 | 10,000 | 7,050 |
| REPAIR & MAINT - GENERAL | 1,009 | 2,500 | 1,491 |
| 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 | 567 | 561 | (6) |
| Total Physical Environment | <u>44,860</u> | <u>66,451</u> | <u>21,591</u> |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 9,300 | 10,000 | 700 |
| Other | 1,694 | 2,776 | 1,082 |
| Total Capital outlay | <u>10,994</u> | <u>12,776</u> | <u>1,782</u> |
| Total Expenditures: | <u>55,854</u> | <u>79,227</u> | <u>23,373</u> |
| Excess (deficiency) of revenues over expenditures | <u>80,707</u> | <u>52,671</u> | <u>28,036</u> |
| Other financing sources (uses): | | | |
| Transfers out | (39,799) | (62,671) | 22,872 |
| Total Other financing sources (uses): | <u>(39,799)</u> | <u>(62,671)</u> | <u>22,872</u> |
| Net change in fund balance | 40,908 | (10,000) | 50,908 |
| Fund balances, beginning of year | 195,369 | 0 | 195,369 |
| Total Fund balances, beginning of year | <u>195,369</u> | <u>0</u> | <u>195,369</u> |
| Fund balance, end of period | <u>236,276</u> | <u>(10,000)</u> | <u>246,276</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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|--------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 327,522 | 327,053 | 469 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 2,510 | 0 | 2,510 |
| Miscellaneous | 2,480 | 0 | 2,480 |
| Total Revenues: | <u>332,512</u> | <u>327,053</u> | <u>5,459</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| 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 | 16,367 | 17,855 | 1,488 |
| MOWING SERVICES | 9,904 | 11,680 | 1,776 |
| TRASH DISPOSAL | 0 | 250 | 250 |
| LANDSCAPE MAINTENANCE | 0 | 0 | 0 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT-AERATORS | 17,812 | 31,233 | 13,421 |
| 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 | 37 | 17,000 | 16,963 |
| 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) |
| Total Physical Environment | <u>87,266</u> | <u>134,425</u> | <u>47,159</u> |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 0 | 6,000 | 6,000 |
| Other | 7,143 | 11,713 | 4,570 |
| Total Capital outlay | <u>7,143</u> | <u>17,713</u> | <u>10,570</u> |
| Total Expenditures: | <u>94,409</u> | <u>152,138</u> | <u>57,729</u> |
| Excess (deficiency) of revenues over expenditures | <u>238,103</u> | <u>174,915</u> | <u>63,188</u> |
| Other financing sources (uses): | | | |
| Transfers out | (121,871) | (191,915) | 70,044 |
| Total Other financing sources (uses): | <u>(121,871)</u> | <u>(191,915)</u> | <u>70,044</u> |
| Net change in fund balance | 116,232 | (17,000) | 133,232 |
| Fund balances, beginning of year | <u>327,033</u> | <u>0</u> | <u>327,033</u> |
| Total Fund balances, beginning of year | <u>327,033</u> | <u>0</u> | <u>327,033</u> |
| Fund balance, end of period | <u>443,265</u> | <u>(17,000)</u> | <u>460,265</u> |

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2A
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|--------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 113,809 | 113,680 | 129 |
| Intergovernmental revenues | 6,490 | 0 | 6,490 |
| Investment income | 1,671 | 0 | 1,671 |
| Miscellaneous | 500 | 0 | 500 |
| Total Revenues: | <u>122,469</u> | <u>113,680</u> | <u>8,789</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 2,828 | 500 | (2,328) |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 31,407 | 500 | (30,907) |
| WATER QUALITY | 0 | 0 | 0 |
| FINANCIAL CONS./ADVISOR | 107 | 215 | 108 |
| AUDITORS SERVICES | 923 | 1,084 | 161 |
| TRASH DISPOSAL | 0 | 250 | 250 |
| LANDSCAPE MAINTENANCE | 2,131 | 2,514 | 383 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT-PUMP STATN | 0 | 0 | 0 |
| REPAIR & MAINT-CANAL/LAKE | 0 | 5,000 | 5,000 |
| REPAIR & MAINT - GENERAL | 1,710 | 3,000 | 1,290 |
| REPAIR & MAINT-TELEMETRY | 719 | 10,000 | 9,281 |
| 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 | 3,008 | 2,684 | (324) |
| Total Physical Environment | <u>43,255</u> | <u>32,947</u> | <u>(10,308)</u> |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Total Capital outlay | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Expenditures: | <u>43,255</u> | <u>32,947</u> | <u>(10,308)</u> |
| Excess (deficiency) of revenues over expenditures | <u>79,215</u> | <u>80,733</u> | <u>(1,518)</u> |
| Other financing sources (uses): | | | |
| Transfers out | (62,590) | (80,733) | 18,143 |
| Total Other financing sources (uses): | <u>(62,590)</u> | <u>(80,733)</u> | <u>18,143</u> |
| Net change in fund balance | 16,625 | 0 | 16,625 |
| Fund balances, beginning of year | <u>288,375</u> | <u>0</u> | <u>288,375</u> |
| Total Fund balances, beginning of year | <u>288,375</u> | <u>0</u> | <u>288,375</u> |
| Fund balance, end of period | <u>305,000</u> | <u>0</u> | <u>305,000</u> |

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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|------------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 219,715 | 219,657 | 58 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 2,255 | 0 | 2,255 |
| Miscellaneous | 12,742 | 0 | 12,742 |
| Total Revenues: | <u>234,712</u> | <u>219,657</u> | <u>15,055</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 225 | 5,000 | 4,775 |
| ENGINEERING-PERMITS | 1,890 | 0 | (1,890) |
| LEGAL SERVICES | 1,870 | 500 | (1,370) |
| FINANCIAL CONS./ADVISOR | 214 | 430 | 216 |
| AUDITORS SERVICES | 1,256 | 1,475 | 219 |
| CHEMICAL WEED CONTROL | 1,412 | 1,540 | 128 |
| TRASH DISPOSAL | 0 | 1,000 | 1,000 |
| PRESERVE/EXOTIC MAINT | 56,444 | 89,250 | 32,806 |
| 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) |
| Total Physical Environment | <u>68,097</u> | <u>144,126</u> | <u>76,029</u> |
| Capital outlay | | | |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Total Capital outlay | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Expenditures: | <u>68,097</u> | <u>144,126</u> | <u>76,029</u> |
| Excess (deficiency) of revenues over expenditures | <u>166,615</u> | <u>75,531</u> | <u>91,084</u> |
| Other financing sources (uses): | | | |
| Transfers out | (66,888) | (55,531) | (11,357) |
| Total Other financing sources (uses): | <u>(66,888)</u> | <u>(55,531)</u> | <u>(11,357)</u> |
| Net change in fund balance | 99,726 | 20,000 | 79,726 |
| Fund balances, beginning of year | 316,218 | 0 | 316,218 |
| Total Fund balances, beginning of year | <u>316,218</u> | <u>0</u> | <u>316,218</u> |
| Fund balance, end of period | <u>415,945</u> | <u>20,000</u> | <u>395,945</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 9/30/2022
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 355,406 | 361,565 | (6,159) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 2,629 | 0 | 2,629 |
| Miscellaneous | 7,711 | 0 | 7,711 |
| Total Revenues: | 365,745 | 361,565 | 4,180 |
| Expenditures: | | | |
| Physical Environment | | | |
| 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 | 28,756 | 28,756 | (0) |
| MOWING SERVICES | 33,491 | 41,298 | 7,807 |
| TRASH DISPOSAL | 750 | 2,500 | 1,750 |
| LANDSCAPE MAINTENANCE | 673 | 794 | 121 |
| 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 | 554 | 350 | (204) |
| REPAIR & MAINT-TELEMETRY | 149 | 19,000 | 18,851 |
| REPAIR & MAINT-CULVERTS | 0 | 3,500 | 3,500 |
| REPAIR & MAINT - GATE | 0 | 500 | 500 |
| REPAIR & MAINT- RTU GATES | 0 | 1,000 | 1,000 |
| Other | 4,239 | 7,707 | 3,468 |
| Total Physical Environment | 163,170 | 227,713 | 64,543 |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 11,700 | 12,000 | 300 |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 6,780 | 45,000 | 38,220 |
| Other | 3,428 | 6,254 | 2,826 |
| Total Capital outlay | 21,908 | 63,254 | 41,346 |
| Principal | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Total Expenditures: | 185,078 | 290,967 | 105,889 |
| Excess (deficiency) of revenues over expenditures | 180,667 | 70,598 | 110,069 |
| Other financing sources (uses): | | | |
| Transfers out | (85,798) | (120,598) | 34,800 |
| Capital contributions from landowners | 10,800 | 0 | 10,800 |
| Total Other financing sources (uses): | (74,998) | (120,598) | 45,600 |
| Net change in fund balance | 105,669 | (50,000) | 155,669 |
| Fund balances, beginning of year | 338,248 | 0 | 338,248 |

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 9/30/2022
(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 | 443,917 | (50,000) | 493,917 |

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 9/30/2022
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 163,691 | 163,646 | 45 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 1,931 | 0 | 1,931 |
| Miscellaneous | 2,419 | 0 | 2,419 |
| Total Revenues: | 168,041 | 163,646 | 4,395 |
| Expenditures: | | | |
| Physical Environment | | | |
| 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 | 8,273 | 8,273 | 0 |
| TRASH DISPOSAL | 0 | 250 | 250 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT-AERATORS | 13,146 | 27,174 | 14,028 |
| 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 | 15,226 | 16,650 | 1,424 |
| Other | 27,383 | 27,647 | 264 |
| Total Physical Environment | 105,964 | 198,051 | 92,087 |
| Capital outlay | | | |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Total Capital outlay | 0 | 0 | 0 |
| Total Expenditures: | 105,964 | 198,051 | 92,087 |
| Excess (deficiency) of revenues over expenditures | 62,077 | (34,405) | 96,482 |
| Other financing sources (uses): | | | |
| Transfers out | (51,208) | (65,595) | 14,387 |
| Capital contributions from landowners | 0 | 0 | 0 |
| Total Other financing sources (uses): | (51,208) | (65,595) | 14,387 |
| Net change in fund balance | 10,869 | (100,000) | 110,869 |
| Fund balances, beginning of year | 339,331 | 0 | 339,331 |
| Total Fund balances, beginning of year | 339,331 | 0 | 339,331 |
| Fund balance, end of period | 350,200 | (100,000) | 450,200 |

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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|--------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 549,338 | 548,647 | 691 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 4,476 | 0 | 4,476 |
| Miscellaneous | 3,275 | 0 | 3,275 |
| Total Revenues: | <u>557,089</u> | <u>548,647</u> | <u>8,442</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| 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 | 17,415 | 17,415 | 0 |
| MOWING SERVICES | 17,057 | 20,116 | 3,059 |
| TRASH DISPOSAL | 0 | 250 | 250 |
| LANDSCAPE MAINTENANCE | 1,402 | 1,654 | 252 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT-AERATORS | 39,525 | 68,053 | 28,528 |
| REPAIR & MAINT-CANAL/LAKE | 3,200 | 4,500 | 1,300 |
| REPAIR & MAINT - GENERAL | 459 | 10,000 | 9,541 |
| REPAIR & MAINT-TELEMETRY | 74 | 7,500 | 7,426 |
| 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 | 49,192 | 50,670 | 1,478 |
| Total Physical Environment | <u>226,967</u> | <u>497,855</u> | <u>270,888</u> |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 6,400 | 0 | (6,400) |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 54,125 | 58,500 | 4,375 |
| Other | 7,096 | 11,228 | 4,132 |
| Total Capital outlay | <u>67,621</u> | <u>69,728</u> | <u>2,107</u> |
| Principal | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Total Expenditures: | <u>294,588</u> | <u>567,583</u> | <u>272,995</u> |
| Excess (deficiency) of revenues over expenditures | <u>262,501</u> | <u>(18,936)</u> | <u>281,437</u> |
| Other financing sources (uses): | | | |
| Transfers out | (123,038) | (181,064) | 58,026 |
| Total Other financing sources (uses): | <u>(123,038)</u> | <u>(181,064)</u> | <u>58,026</u> |
| Net change in fund balance | 139,463 | (200,000) | 339,463 |
| Fund balances, beginning of year | 569,235 | 0 | 569,235 |
| Total Fund balances, beginning of year | <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 9/30/2022
 (In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|-----------------------------|---------------------|----------------------------|-------------------------------------|
| Fund balance, end of period | 708,697 | (200,000) | 908,697 |

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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|------------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 282,337 | 282,161 | 176 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 3,520 | 0 | 3,520 |
| Miscellaneous | 7,410 | 0 | 7,410 |
| Total Revenues: | <u>293,266</u> | <u>282,161</u> | <u>11,105</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 1,000 | 1,000 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 0 | 500 | 500 |
| WATER QUALITY | 3,551 | 3,648 | 98 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| OTHER PROFESSIONAL SVCS | 6,000 | 0 | (6,000) |
| AUDITORS SERVICES | 993 | 1,166 | 173 |
| CHEMICAL WEED CONTROL | 8,960 | 9,774 | 814 |
| MOWING SERVICES | 10,454 | 12,329 | 1,875 |
| 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 |
| Total Physical Environment | <u>32,729</u> | <u>42,457</u> | <u>9,728</u> |
| Capital outlay | 18,564 | 10,407 | (8,157) |
| Principal | 0 | 119,257 | 119,257 |
| Interest | 0 | 75,000 | 75,000 |
| Total Expenditures: | <u>51,292</u> | <u>247,121</u> | <u>195,829</u> |
| Excess (deficiency) of revenues over expenditures | <u>241,974</u> | <u>35,040</u> | <u>206,934</u> |
| Other financing sources (uses): | | | |
| Transfers out | (63,965) | (91,040) | 27,075 |
| Total Other financing sources (uses): | <u>(63,965)</u> | <u>(91,040)</u> | <u>27,075</u> |
| Net change in fund balance | 178,009 | (56,000) | 234,009 |
| Fund balances, beginning of year | <u>476,686</u> | <u>0</u> | <u>476,686</u> |
| Total Fund balances, beginning of year | <u>476,686</u> | <u>0</u> | <u>476,686</u> |
| Fund balance, end of period | <u>654,696</u> | <u>(56,000)</u> | <u>710,696</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 9/30/2022
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 273,402 | 273,403 | (1) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 6,410 | 0 | 6,410 |
| Miscellaneous | 939 | 0 | 939 |
| Total Revenues: | 280,751 | 273,403 | 7,348 |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 9,608 | 14,400 | 4,793 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 6,347 | 500 | (5,847) |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 1,109 | 1,303 | 194 |
| MARSH MAINT-LITTORAL ZONE | 6,540 | 16,422 | 9,882 |
| CHEMICAL WEED CONTROL | 31,786 | 34,675 | 2,889 |
| 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 | 8,469 | 37,000 | 28,531 |
| REPAIR & MAINT-CULVERTS | 179,110 | 5,000 | (174,110) |
| REPAIR & MAINT - GATE | 0 | 0 | 0 |
| Repairs & Maint - Catch Basins | 237 | 10,000 | 9,763 |
| Other | 14,283 | 15,708 | 1,425 |
| Total Physical Environment | 257,488 | 138,508 | (118,980) |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| ROADS/BRIDGES | 0 | 0 | 0 |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| Other | 1,125 | 875 | (250) |
| Total Capital outlay | 1,125 | 875 | (250) |
| Principal | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Total Expenditures: | 258,613 | 139,383 | (119,230) |
| Excess (deficiency) of revenues over expenditures | 22,138 | 134,020 | (111,882) |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (113,847) | (134,020) | 20,173 |
| Capital contributions from landowners | 3,500 | 0 | 3,500 |
| Total Other financing sources (uses): | (110,347) | (134,020) | 23,673 |
| Net change in fund balance | (88,209) | 0 | (88,209) |
| Fund balances, beginning of year | 1,265,019 | 0 | 1,265,019 |
| Total Fund balances, beginning of year | 1,265,019 | 0 | 1,265,019 |

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 9/30/2022
 (In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|-----------------------------|----------------------|----------------------------|-------------------------------------|
| Fund balance, end of period | 1,176,810 | 0 | 1,176,810 |

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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|--------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 95,509 | 95,471 | 38 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 1,065 | 0 | 1,065 |
| Miscellaneous | 0 | 0 | 0 |
| Total Revenues: | <u>96,574</u> | <u>95,471</u> | <u>1,103</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| 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 | 2,431 | 2,866 | 435 |
| 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 | 4,089 | 10,000 | 5,911 |
| REPAIR & MAINT - GENERAL | 62 | 750 | 688 |
| REPAIR & MAINT-TELEMETRY | 2,102 | 14,000 | 11,898 |
| R&M- GENERATORS | 6,208 | 1,000 | (5,208) |
| Other | 9,811 | 7,540 | (2,271) |
| Total Physical Environment | <u>26,967</u> | <u>51,445</u> | <u>24,478</u> |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Total Capital outlay | <u>0</u> | <u>0</u> | <u>0</u> |
| Principal | 0 | 0 | 0 |
| Total Expenditures: | <u>26,967</u> | <u>51,445</u> | <u>24,478</u> |
| Excess (deficiency) of revenues over expenditures | <u>69,607</u> | <u>44,026</u> | <u>25,581</u> |
| Other financing sources (uses): | | | |
| Transfers out | (36,446) | (44,026) | 7,580 |
| Total Other financing sources (uses): | <u>(36,446)</u> | <u>(44,026)</u> | <u>7,580</u> |
| Net change in fund balance | 33,161 | 0 | 33,161 |
| Fund balances, beginning of year | <u>160,923</u> | <u>0</u> | <u>160,923</u> |
| Total Fund balances, beginning of year | <u>160,923</u> | <u>0</u> | <u>160,923</u> |
| Fund balance, end of period | <u>194,084</u> | <u>0</u> | <u>194,084</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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|---|----------------------------|------------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 43,691 | 43,613 | 78 |
| Investment income | 1,298 | 0 | 1,298 |
| Total Investment income | <u>1,298</u> | <u>0</u> | <u>1,298</u> |
| Total Revenues: | <u>44,989</u> | <u>43,613</u> | <u>1,376</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 500 | 500 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 0 | 500 | 500 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 496 | 582 | 86 |
| TRASH DISPOSAL | 0 | 3,400 | 3,400 |
| LANDSCAPE MAINTENANCE | 645 | 761 | 116 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT-CANAL/LAKE | 3,400 | 3,000 | (400) |
| REPAIR & MAINT - GENERAL | 0 | 1,500 | 1,500 |
| REPAIR & MAINT-TELEMTRY | 1,004 | 5,000 | 3,997 |
| REPAIR & MAINT-CULVERTS | 4,852 | 3,500 | (1,352) |
| Other | 665 | 1,432 | 767 |
| Total Physical Environment | <u>11,062</u> | <u>20,175</u> | <u>9,113</u> |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Total Capital outlay | <u>0</u> | <u>0</u> | <u>0</u> |
| Principal | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Total Expenditures: | <u>11,062</u> | <u>20,175</u> | <u>9,113</u> |
| Excess (deficiency) of revenues over expenditures | <u>33,927</u> | <u>23,438</u> | <u>10,489</u> |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (17,423) | (23,438) | 6,015 |
| Total Other financing sources (uses): | <u>(17,423)</u> | <u>(23,438)</u> | <u>6,015</u> |
| Net change in fund balance | 16,504 | 0 | 16,504 |
| Fund balances, beginning of year | <u>231,254</u> | <u>0</u> | <u>231,254</u> |
| Total Fund balances, beginning of year | <u>231,254</u> | <u>0</u> | <u>231,254</u> |
| Fund balance, end of period | <u>247,758</u> | <u>0</u> | <u>247,758</u> |

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5D
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 97,283 | 97,164 | 119 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 1,458 | 0 | 1,458 |
| Miscellaneous | 0 | 0 | 0 |
| Total Revenues: | <u>98,741</u> | <u>97,164</u> | <u>1,577</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 500 | 500 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 0 | 500 | 500 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| Special Legislative Activities | 0 | 0 | 0 |
| AUDITORS SERVICES | 790 | 928 | 138 |
| LANDSCAPE MAINTENANCE | 2,459 | 2,900 | 442 |
| 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 | 5,860 | 10,000 | 4,140 |
| 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 | 3,272 | 5,954 | 2,682 |
| Total Physical Environment | <u>24,906</u> | <u>44,714</u> | <u>19,808</u> |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 8,000 | 8,000 |
| Total Capital outlay | <u>0</u> | <u>8,000</u> | <u>8,000</u> |
| Total Expenditures: | <u>24,906</u> | <u>52,714</u> | <u>27,808</u> |
| Excess (deficiency) of revenues over expenditures | <u>73,835</u> | <u>44,450</u> | <u>29,385</u> |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (39,332) | (44,450) | 5,118 |
| Total Other financing sources (uses): | <u>(39,332)</u> | <u>(44,450)</u> | <u>5,118</u> |
| Net change in fund balance | 34,503 | 0 | 34,503 |
| Fund balances, beginning of year | <u>235,424</u> | <u>0</u> | <u>235,424</u> |
| Total Fund balances, beginning of year | <u>235,424</u> | <u>0</u> | <u>235,424</u> |
| Fund balance, end of period | <u>269,927</u> | <u>0</u> | <u>269,927</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 9/30/2022
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 108,635 | 108,530 | 105 |
| Intergovernmental revenues | 2,055 | 0 | 2,055 |
| Investment income | 2,180 | 0 | 2,180 |
| Miscellaneous | 14,044 | 0 | 14,044 |
| Total Revenues: | 126,913 | 108,530 | 18,383 |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 500 | 500 |
| ENGINEERING-PERMITS | 5,890 | 0 | (5,890) |
| LEGAL SERVICES | 0 | 500 | 500 |
| WATER QUALITY | 3,707 | 3,697 | (10) |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 627 | 737 | 110 |
| CHEMICAL WEED CONTROL | 4,954 | 5,404 | 450 |
| MOWING SERVICES | 14,856 | 17,520 | 2,664 |
| TRASH DISPOSAL | 0 | 1,200 | 1,200 |
| LANDSCAPE MAINTENANCE | 224 | 265 | 41 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT-CANAL/LAKE | 0 | 5,000 | 5,000 |
| REPAIR & MAINT - GENERAL | 85 | 350 | 265 |
| REPAIR & MAINT-TELEMETRY | 74 | 0 | (74) |
| REPAIR & MAINT - GATE | 0 | 2,000 | 2,000 |
| Other | 1,286 | 1,573 | 287 |
| Total Physical Environment | 31,704 | 38,746 | 7,042 |
| Capital outlay | | | |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| Other | 2,148 | 3,567 | 1,419 |
| Total Capital outlay | 2,148 | 3,567 | 1,419 |
| Principal | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Total Expenditures: | 33,852 | 42,313 | 8,461 |
| Excess (deficiency) of revenues over expenditures | 93,062 | 66,217 | 26,845 |
| Other financing sources (uses): | | | |
| Transfers out | (42,020) | (66,217) | 24,197 |
| Total Other financing sources (uses): | (42,020) | (66,217) | 24,197 |
| Net change in fund balance | 51,042 | 0 | 51,042 |
| Fund balances, beginning of year | 358,672 | 0 | 358,672 |
| Total Fund balances, beginning of year | 358,672 | 0 | 358,672 |
| Fund balance, end of period | 409,713 | 0 | 409,713 |

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 9/30/2022
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 116,261 | 116,149 | 112 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 1,891 | 0 | 1,891 |
| Miscellaneous | 500 | 0 | 500 |
| Total Revenues: | 118,652 | 116,149 | 2,503 |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 500 | 500 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 0 | 500 | 500 |
| WATER QUALITY | 5,102 | 5,510 | 408 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 641 | 753 | 112 |
| CHEMICAL WEED CONTROL | 3,363 | 3,668 | 305 |
| MOWING SERVICES | 7,703 | 9,085 | 1,382 |
| TRASH DISPOSAL | 0 | 1,000 | 1,000 |
| LANDSCAPE MAINTENANCE | 337 | 397 | 60 |
| 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 | 200 | 5,350 | 5,150 |
| REPAIR & MAINT-TELEMETRY | 37 | 17,000 | 16,963 |
| 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 | 1,385 | 1,317 | (68) |
| Total Physical Environment | 18,768 | 52,080 | 33,312 |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 6,400 | 0 | (6,400) |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| Other | 1,403 | 2,300 | 897 |
| Total Capital outlay | 7,803 | 2,300 | (5,503) |
| Interest | 0 | 0 | 0 |
| Total Expenditures: | 26,571 | 54,380 | 27,809 |
| Excess (deficiency) of revenues over expenditures | 92,081 | 61,769 | 30,312 |
| Other financing sources (uses): | | | |
| Transfers out | (45,919) | (76,769) | 30,850 |
| Total Other financing sources (uses): | (45,919) | (76,769) | 30,850 |
| Net change in fund balance | 46,163 | (15,000) | 61,163 |
| Fund balances, beginning of year | 310,100 | 0 | 310,100 |
| Total Fund balances, beginning of year | 310,100 | 0 | 310,100 |

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 9/30/2022
 (In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|-----------------------------|---------------------|----------------------------|-------------------------------------|
| Fund balance, end of period | 356,263 | (15,000) | 371,263 |

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 9/30/2022
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|-----------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 786,071 | 784,273 | 1,798 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 6,435 | 0 | 6,435 |
| Miscellaneous | 8,709 | 0 | 8,709 |
| Total Revenues: | 801,214 | 784,273 | 16,941 |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 1,000 | 1,000 |
| ENGINEERING-PERMITS | 864 | 0 | (864) |
| LEGAL SERVICES | 7,412 | 500 | (6,912) |
| WATER QUALITY | 1,880 | 1,724 | (156) |
| 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 | 32,889 | 25,102 | (7,787) |
| MOWING SERVICES | 12,105 | 14,276 | 2,171 |
| TRASH DISPOSAL | 0 | 250 | 250 |
| LANDSCAPE MAINTENANCE | 2,216 | 2,613 | 397 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| BIOLOGICAL WEED CONTROL | 0 | 0 | 0 |
| PRESERVE/EXOTIC MAINT | 198,595 | 131,670 | (66,925) |
| UPLAND MAINTENANCE | 21,019 | 11,895 | (9,124) |
| PARK MAINTENANCE | 0 | 0 | 0 |
| REPAIR & MAINT-AERATORS | 67,553 | 79,758 | 12,205 |
| 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 | 879 | 16,450 | 15,571 |
| REPAIR & MAINT-TELEMETRY | 74 | 5,000 | 4,926 |
| 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 | 100,284 | 91,125 | (9,159) |
| Total Physical Environment | 735,331 | 623,549 | (111,782) |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 9,200 | 10,000 | 800 |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| CANALS/LAKES/OTHER | 0 | 0 | 0 |
| DRAINAGE | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 68,217 | 133,500 | 65,283 |
| Other | 0 | 0 | 0 |
| Total Capital outlay | 77,417 | 143,500 | 66,083 |
| Principal | 0 | 0 | 0 |
| Total Expenditures: | 812,749 | 767,049 | (45,700) |

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 9/30/2022
(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>(11,534)</u> | <u>17,224</u> | <u>(28,758)</u> |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | <u>(173,916)</u> | <u>(192,564)</u> | <u>18,648</u> |
| Total Other financing sources (uses): | <u>(173,916)</u> | <u>(192,564)</u> | <u>18,648</u> |
| Net change in fund balance | (185,450) | (175,340) | (10,110) |
| 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>1,067,379</u></u> | <u><u>(175,340)</u></u> | <u><u>1,242,719</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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|--------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 581,978 | 580,829 | 1,149 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 5,403 | 0 | 5,403 |
| Miscellaneous | (175) | 0 | (175) |
| Total Revenues: | <u>587,205</u> | <u>580,829</u> | <u>6,376</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| 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 | 14,051 | 10,724 | (3,327) |
| TRASH DISPOSAL | 0 | 250 | 250 |
| LANDSCAPE MAINTENANCE | 1,683 | 1,984 | 301 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| BIOLOGICAL WEED CONTROL | 0 | 0 | 0 |
| PRESERVE/EXOTIC MAINT | 197,978 | 131,670 | (66,308) |
| UPLAND MAINTENANCE | 51,390 | 29,077 | (22,313) |
| PARK MAINTENANCE | 0 | 0 | 0 |
| REPAIR & MAINT-AERATORS | 25,248 | 32,997 | 7,749 |
| 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 | 7,010 | 1,100 | (5,910) |
| REPAIR & MAINT-TELEMETRY | 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 | 60,620 | 145,000 | 84,380 |
| REPAIR & MAINT- RTU GATES | 0 | 2,000 | 2,000 |
| Other | 61,926 | 55,577 | (6,349) |
| Total Physical Environment | <u>448,923</u> | <u>496,647</u> | <u>47,724</u> |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 32,082 | 85,500 | 53,418 |
| Other | 0 | 0 | 0 |
| Total Capital outlay | <u>32,082</u> | <u>85,500</u> | <u>53,418</u> |
| Principal | 0 | 0 | 0 |
| Total Expenditures: | <u>481,005</u> | <u>582,147</u> | <u>101,142</u> |
| Excess (deficiency) of revenues over expenditures | <u>106,200</u> | <u>(1,318)</u> | <u>107,518</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 9/30/2022
(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>(146,920)</u> | <u>(158,682)</u> | <u>11,762</u> |
| Total Other financing sources (uses): | <u>(146,920)</u> | <u>(158,682)</u> | <u>11,762</u> |
| Net change in fund balance | (40,720) | (160,000) | 119,280 |
| 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>917,369</u></u> | <u><u>(160,000)</u></u> | <u><u>1,077,369</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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|-----------------------------------|----------------------------|--------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 2,554,599 | 2,549,248 | 5,351 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 17,260 | 0 | 17,260 |
| Miscellaneous | 17,836 | 0 | 17,836 |
| Total Revenues: | <u>2,589,695</u> | <u>2,549,248</u> | <u>40,447</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 50,809 | 76,500 | 25,691 |
| ENGINEERING-PERMITS | 2,475 | 0 | (2,475) |
| LEGAL SERVICES | 15,541 | 5,000 | (10,541) |
| WATER QUALITY | 17,905 | 14,145 | (3,760) |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 10,368 | 12,178 | 1,810 |
| MARSH MAINT-LITTORAL ZONE | 335,480 | 384,725 | 49,245 |
| CHEMICAL WEED CONTROL | 222,967 | 243,177 | 20,210 |
| MECHANICAL WEED CONTROL | 0 | 0 | 0 |
| MOWING SERVICES | 29,381 | 34,651 | 5,270 |
| TRASH DISPOSAL | 0 | 250 | 250 |
| LANDSCAPE MAINTENANCE | 8,858 | 10,446 | 1,588 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| PRESERVE/EXOTIC MAINT | 47,767 | 66,150 | 18,383 |
| REPAIR & MAINT-AERATORS | 216,815 | 228,117 | 11,302 |
| REPAIR & MAINT-PUMP STATN | 30,384 | 20,995 | (9,389) |
| REPAIR & MAINT-VEHICLES | 0 | 0 | 0 |
| REPAIR & MAINT-CANAL/LAKE | 12,850 | 12,000 | (850) |
| REPAIR & MAINT-BLDG | 3,060 | 20,000 | 16,940 |
| REPAIR & MAINT - GENERAL | 1,797 | 10,000 | 8,203 |
| REPAIR & MAINT-TELEMETRY | 7,765 | 33,000 | 25,235 |
| REPAIR & MAINT-ROADS | 97,420 | 125,000 | 27,580 |
| 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 | 234,133 | 219,992 | (14,141) |
| Total Physical Environment | <u>1,482,708</u> | <u>1,639,076</u> | <u>156,368</u> |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 89,250 | 82,000 | (7,250) |
| ROADS/BRIDGES | 79,593 | 674,000 | 594,407 |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 30,901 | 76,500 | 45,599 |
| Other | 8,695 | 10,668 | 1,973 |
| Total Capital outlay | <u>208,439</u> | <u>843,168</u> | <u>634,729</u> |
| Principal | 170,771 | 170,771 | (0) |
| Interest | 27,618 | 27,618 | (0) |
| Total Expenditures: | <u>1,889,537</u> | <u>2,680,633</u> | <u>791,096</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 9/30/2022
(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><u>700,158</u></u> | <u><u>(131,385)</u></u> | <u><u>831,543</u></u> |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (506,518) | (618,615) | 112,097 |
| Capital contributions from landowners | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Other financing sources (uses): | <u>(506,518)</u> | <u>(618,615)</u> | <u>112,097</u> |
| Net change in fund balance | 193,640 | (750,000) | 943,640 |
| 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><u>2,753,675</u></u> | <u><u>(750,000)</u></u> | <u><u>3,503,675</u></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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|--------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 61,639 | 61,527 | 112 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 1,032 | 0 | 1,032 |
| Miscellaneous | 1,250 | 0 | 1,250 |
| Total Revenues: | <u>63,921</u> | <u>61,527</u> | <u>2,394</u> |
| Expenditures: | | | |
| 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 | 166 | 181 | 15 |
| MOWING SERVICES | 1,926 | 2,271 | 345 |
| TRASH DISPOSAL | 0 | 250 | 250 |
| LANDSCAPE MAINTENANCE | 505 | 595 | 90 |
| 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 | 37 | 5,000 | 4,963 |
| REPAIR & MAINT - GATE | 0 | 500 | 500 |
| REPAIR & MAINT- RTU GATES | 0 | 1,000 | 1,000 |
| Other | 611 | 617 | 6 |
| Total Physical Environment | <u>3,774</u> | <u>12,290</u> | <u>8,516</u> |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| Other | 1,555 | 2,549 | 994 |
| Total Capital outlay | <u>1,555</u> | <u>2,549</u> | <u>994</u> |
| Total Expenditures: | <u>5,329</u> | <u>14,839</u> | <u>9,510</u> |
| Excess (deficiency) of revenues over expenditures | <u>58,593</u> | <u>46,688</u> | <u>11,905</u> |
| Other financing sources (uses): | | | |
| Transfers out | (29,352) | (46,688) | 17,336 |
| Total Other financing sources (uses): | <u>(29,352)</u> | <u>(46,688)</u> | <u>17,336</u> |
| Net change in fund balance | 29,241 | 0 | 29,241 |
| Fund balances, beginning of year | 166,098 | 0 | 166,098 |
| Total Fund balances, beginning of year | <u>166,098</u> | <u>0</u> | <u>166,098</u> |
| Fund balance, end of period | <u>195,339</u> | <u>0</u> | <u>195,339</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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|------------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 25,187 | 25,143 | 44 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 559 | 0 | 559 |
| Miscellaneous | 0 | 0 | 0 |
| Total Revenues: | <u>25,745</u> | <u>25,143</u> | <u>602</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 0 | 0 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 121 | 142 | 21 |
| CHEMICAL WEED CONTROL | 1,096 | 1,096 | (0) |
| TRASH DISPOSAL | 0 | 250 | 250 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT-AERATORS | 1,324 | 7,332 | 6,008 |
| 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) |
| Total Physical Environment | <u>7,728</u> | <u>27,269</u> | <u>19,541</u> |
| Capital outlay | | | |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Total Capital outlay | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Expenditures: | <u>7,728</u> | <u>27,269</u> | <u>19,541</u> |
| Excess (deficiency) of revenues over expenditures | <u>18,017</u> | <u>(2,126)</u> | <u>20,143</u> |
| Other financing sources (uses): | | | |
| Transfers out | (7,887) | (12,874) | 4,987 |
| Total Other financing sources (uses): | <u>(7,887)</u> | <u>(12,874)</u> | <u>4,987</u> |
| Net change in fund balance | 10,130 | (15,000) | 25,130 |
| Fund balances, beginning of year | 97,922 | 0 | 97,922 |
| Total Fund balances, beginning of year | <u>97,922</u> | <u>0</u> | <u>97,922</u> |
| Fund balance, end of period | <u>108,052</u> | <u>(15,000)</u> | <u>123,052</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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|--------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 777,761 | 775,787 | 1,974 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 5,106 | 0 | 5,106 |
| Miscellaneous | 26,150 | 0 | 26,150 |
| Total Revenues: | <u>809,017</u> | <u>775,787</u> | <u>33,230</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 152 | 500 | 348 |
| ENGINEERING-PERMITS | 1,346 | 0 | (1,346) |
| LEGAL SERVICES | 29,422 | 500 | (28,922) |
| WATER QUALITY | 3,738 | 4,623 | 885 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| OTHER PROFESSIONAL SVCS | 0 | 0 | 0 |
| AUDITORS SERVICES | 3,944 | 4,632 | 688 |
| CHEMICAL WEED CONTROL | 37,297 | 37,297 | (0) |
| MECHANICAL WEED CONTROL | 0 | 0 | 0 |
| MOWING SERVICES | 4,402 | 5,191 | 789 |
| TRASH DISPOSAL | 700 | 1,000 | 300 |
| LANDSCAPE MAINTENANCE | 2,164 | 2,552 | 388 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT-AERATORS | 116,336 | 145,224 | 28,888 |
| REPAIR & MAINT-PUMP STATN | 2,241 | 20,332 | 18,091 |
| 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-TELEMETRY | 37 | 5,000 | 4,963 |
| 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 | 154,719 | 147,729 | (6,990) |
| Total Physical Environment | <u>395,023</u> | <u>419,500</u> | <u>24,477</u> |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 26,233 | 31,500 | 5,267 |
| Other | 5,272 | 1,456 | (3,816) |
| Total Capital outlay | <u>31,506</u> | <u>32,956</u> | <u>1,450</u> |
| Principal | 91,708 | 123,510 | 31,802 |
| Interest | 14,832 | 34,832 | 20,000 |
| Total Expenditures: | <u>533,069</u> | <u>610,798</u> | <u>77,729</u> |
| Excess (deficiency) of revenues over expenditures | <u>275,948</u> | <u>164,989</u> | <u>110,959</u> |
| Other financing sources (uses): | | | |
| Transfers out | (131,645) | (164,989) | 33,344 |
| 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 9/30/2022
(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>(131,645)</u> | <u>(164,989)</u> | <u>33,344</u> |
| Net change in fund balance | 144,303 | 0 | 144,303 |
| 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>787,572</u> | <u>0</u> | <u>787,572</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 9/30/2022
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|-------------------------|----------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 847,623 | 844,367 | 3,256 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 5,275 | 0 | 5,275 |
| Miscellaneous | 1,260 | 0 | 1,260 |
| Total Revenues: | 854,158 | 844,367 | 9,791 |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 9,231 | 5,500 | (3,731) |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 2,215 | 1,000 | (1,215) |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 3,121 | 3,666 | 545 |
| CHEMICAL WEED CONTROL | 71,638 | 71,638 | 0 |
| MOWING SERVICES | 8,803 | 10,382 | 1,579 |
| TRASH DISPOSAL | 27,500 | 31,000 | 3,500 |
| LANDSCAPE MAINTENANCE | 1,178 | 1,389 | 211 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT-AERATORS | 131,136 | 177,724 | 46,588 |
| REPAIR & MAINT-PUMP STATN | 0 | 0 | 0 |
| REPAIR & MAINT-CANAL/LAKE | 4,895 | 5,000 | 105 |
| REPAIR & MAINT - GENERAL | 8,874 | 12,000 | 3,126 |
| REPAIR & MAINT-TELEMETRY | 186 | 17,000 | 16,814 |
| 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 | 169,436 | 148,136 | (21,300) |
| Total Physical Environment | 464,074 | 521,435 | 57,361 |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 29,254 | 93,000 | 63,746 |
| Other | 3,771 | 6,185 | 2,414 |
| Total Capital outlay | 33,025 | 99,185 | 66,160 |
| Principal | 0 | 44,682 | 44,682 |
| Interest | 0 | 28,100 | 28,100 |
| Total Expenditures: | 497,099 | 693,402 | 196,303 |
| Excess (deficiency) of revenues over expenditures | 357,059 | 150,965 | 206,094 |
| Other financing sources (uses): | | | |
| Transfers out | (112,974) | (161,465) | 48,491 |
| Total Other financing sources (uses): | (112,974) | (161,465) | 48,491 |
| Net change in fund balance | 244,084 | (10,500) | 254,584 |
| Fund balances, beginning of year | | | |

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2021 Through 9/30/2022
(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 | 818,818 | (10,500) | 829,318 |

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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|------------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 956,377 | 919,396 | 36,981 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 10,275 | 0 | 10,275 |
| Miscellaneous | 85,881 | 0 | 85,881 |
| Total Revenues: | <u>1,052,533</u> | <u>919,396</u> | <u>133,137</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 19,790 | 193,500 | 173,710 |
| ENGINEERING-PERMITS | 24,675 | 0 | (24,675) |
| ENVIRONMENTAL LIASON | 13,930 | 25,031 | 11,101 |
| LEGAL SERVICES | 54,954 | 1,000 | (53,954) |
| WATER QUALITY | 4,508 | 5,416 | 909 |
| FINANCIAL CONS./ADVISOR | 107 | 215 | 108 |
| AUDITORS SERVICES | 3,688 | 4,332 | 644 |
| MARSH MAINT-LITTORAL ZONE | 637 | 5,404 | 4,767 |
| CHEMICAL WEED CONTROL | 35,331 | 38,543 | 3,212 |
| MOWING SERVICES | 46,058 | 54,319 | 8,261 |
| SECURITY SERVICES | 276,493 | 279,204 | 2,711 |
| TRASH DISPOSAL | 1,200 | 5,000 | 3,800 |
| LANDSCAPE MAINTENANCE | 6,746 | 7,956 | 1,210 |
| 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 | 47,487 | 225,000 | 177,513 |
| 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 | 5,288 | 8,650 | 3,362 |
| Other | 23,307 | 15,707 | (7,600) |
| Total Physical Environment | <u>594,524</u> | <u>931,527</u> | <u>337,003</u> |
| Capital outlay | | | |
| ROADS/BRIDGES | 0 | 0 | 0 |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| CANALS/LAKES/OTHER DRAINAGE | 0 | 0 | 0 |
| Other | 7,448 | 3,924 | (3,524) |
| Total Capital outlay | <u>7,448</u> | <u>3,924</u> | <u>(3,524)</u> |
| Principal | 0 | 0 | 0 |
| Total Expenditures: | <u>601,971</u> | <u>935,451</u> | <u>333,480</u> |
| Excess (deficiency) of revenues over expenditures | <u>450,562</u> | <u>(16,055)</u> | <u>466,617</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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|--------------------------------|---|
| Transfers out | (180,448) | (183,945) | 3,497 |
| Capital contributions from landowners | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Other financing sources (uses): | <u>(180,448)</u> | <u>(183,945)</u> | <u>3,497</u> |
| Net change in fund balance | 270,114 | (200,000) | 470,114 |
| Fund balances, beginning of year | 1,082,661 | 0 | 1,082,661 |
| 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>1,352,775</u></u> | <u><u>(200,000)</u></u> | <u><u>1,552,775</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 9/30/2022
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|-----------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 1,524,370 | 1,522,500 | 1,870 |
| Intergovernmental revenues | 24,931 | 255,000 | (230,070) |
| Investment income | 13,918 | 0 | 13,918 |
| Miscellaneous | 7,485 | 0 | 7,485 |
| Total Revenues: | 1,570,704 | 1,777,500 | (206,796) |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 13,400 | 38,500 | 25,100 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 22,446 | 10,000 | (12,446) |
| LEGAL - SPECIAL SERVICES | 0 | 0 | 0 |
| WATER QUALITY | 36,057 | 333,304 | 297,247 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| OTHER PROFESSIONAL SVCS | 0 | 0 | 0 |
| AUDITORS SERVICES | 7,489 | 8,796 | 1,307 |
| MARSH MAINT-LITTORAL ZONE | 312,558 | 355,860 | 43,302 |
| CHEMICAL WEED CONTROL | 153,280 | 167,149 | 13,869 |
| TRASH DISPOSAL | 273 | 1,300 | 1,027 |
| LANDSCAPE MAINTENANCE | 13,779 | 16,251 | 2,472 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| PRESERVE/EXOTIC MAINT | 0 | 0 | 0 |
| REPAIR & MAINT-AERATORS | 172,350 | 196,175 | 23,825 |
| REPAIR & MAINT-PUMP STATN | 5,157 | 20,663 | 15,506 |
| 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 | 4,687 | 23,000 | 18,313 |
| 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 | 22,814 | 31,000 | 8,186 |
| Other | 205,559 | 197,384 | (8,175) |
| Total Physical Environment | 1,071,064 | 1,619,482 | 548,418 |
| Capital outlay | | | |
| BUILDINGS | 0 | 0 | 0 |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| ROADS/BRIDGES | 0 | 0 | 0 |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 21,612 | 18,000 | (3,612) |
| Other | 3,041 | 5,600 | 2,559 |
| Total Capital outlay | 24,653 | 23,600 | (1,053) |
| Principal | 0 | 0 | 0 |
| Total Expenditures: | 1,095,717 | 1,643,082 | 547,365 |

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 9/30/2022
(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>474,987</u> | <u>134,418</u> | <u>340,569</u> |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (281,476) | (341,917) | 60,441 |
| Capital contributions from landowners | <u>18,967</u> | <u>22,047</u> | <u>(3,080)</u> |
| Total Other financing sources (uses): | <u>(262,509)</u> | <u>(319,870)</u> | <u>57,361</u> |
| Net change in fund balance | 212,478 | (185,452) | 397,930 |
| 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><u>2,371,422</u></u> | <u><u>(185,452)</u></u> | <u><u>2,556,874</u></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 9/30/2022
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 552,247 | 552,224 | 23 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 2,681 | 0 | 2,681 |
| Miscellaneous | 760 | 0 | 760 |
| Total Revenues: | 555,688 | 552,224 | 3,464 |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 500 | 500 |
| ENGINEERING-PERMITS | 0 | 500 | 500 |
| LEGAL SERVICES | 493 | 500 | 7 |
| WATER QUALITY | 13,426 | 12,400 | (1,026) |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 2,107 | 2,475 | 368 |
| MARSH MAINT-LITTORAL ZONE | 5,556 | 21,144 | 15,588 |
| CHEMICAL WEED CONTROL | 25,411 | 27,721 | 2,310 |
| MOWING SERVICES | 3,852 | 4,542 | 690 |
| TRASH DISPOSAL | 0 | 250 | 250 |
| LANDSCAPE MAINTENANCE | 505 | 595 | 90 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| PRESERVE/EXOTIC MAINT | 6,119 | 12,600 | 6,481 |
| REPAIR & MAINT-AERATORS | 46,124 | 57,407 | 11,283 |
| REPAIR & MAINT-PUMP STATN | 0 | 0 | 0 |
| REPAIR & MAINT-CANAL/LAKE | 0 | 5,000 | 5,000 |
| REPAIR & MAINT - GENERAL | 789 | 7,000 | 6,211 |
| REPAIR & MAINT-TELEMTRY | 186 | 5,000 | 4,814 |
| 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 | 75,241 | 62,465 | (12,776) |
| Total Physical Environment | 185,046 | 257,849 | 72,803 |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 77,879 | 96,000 | 18,121 |
| Other | 1,108 | 1,817 | 709 |
| Total Capital outlay | 78,987 | 97,817 | 18,830 |
| Interest | 0 | 0 | 0 |
| Total Expenditures: | 264,033 | 355,666 | 91,633 |
| Excess (deficiency) of revenues over expenditures | 291,656 | 196,558 | 95,098 |
| Other financing sources (uses): | | | |
| Transfers in | 7,016 | 0 | 7,016 |
| Transfers out | (96,209) | (128,558) | 32,349 |
| Total Other financing sources (uses): | (89,193) | (128,558) | 39,365 |
| Net change in fund balance | 202,463 | 68,000 | 134,463 |

Net change in fund balance 202,463 68,000 134,463 Page: 36

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 9/30/2022
 (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 | 468,232 | 68,000 | 400,232 |

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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|------------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 41,259 | 41,266 | (8) |
| Investment income | 2,548 | 0 | 2,548 |
| Miscellaneous | 0 | 0 | 0 |
| Total Revenues: | <u>43,806</u> | <u>41,266</u> | <u>2,540</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 500 | 500 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 0 | 500 | 500 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 78 | 92 | 14 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT - GENERAL | 1,733 | 10,000 | 8,267 |
| REPAIR & MAINT-TELEMETRY | 0 | 0 | 0 |
| Other | 410 | 407 | (3) |
| Total Physical Environment | <u>2,222</u> | <u>11,499</u> | <u>9,277</u> |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 5,266 | 15,000 | 9,734 |
| Total Capital outlay | <u>5,266</u> | <u>15,000</u> | <u>9,734</u> |
| Total Expenditures: | <u>7,488</u> | <u>26,499</u> | <u>19,011</u> |
| Excess (deficiency) of revenues over expenditures | <u>36,318</u> | <u>14,767</u> | <u>21,551</u> |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (11,681) | (14,767) | 3,086 |
| Total Other financing sources (uses): | <u>(11,681)</u> | <u>(14,767)</u> | <u>3,086</u> |
| Net change in fund balance | 24,637 | 0 | 24,637 |
| Fund balances, beginning of year | <u>470,456</u> | <u>0</u> | <u>470,456</u> |
| Total Fund balances, beginning of year | <u>470,456</u> | <u>0</u> | <u>470,456</u> |
| Fund balance, end of period | <u>495,094</u> | <u>0</u> | <u>495,094</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 9/30/2022
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 230,015 | 245,387 | (15,372) |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 2,189 | 0 | 2,189 |
| Miscellaneous | 610 | 0 | 610 |
| Total Revenues: | <u>232,814</u> | <u>245,387</u> | <u>(12,573)</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 79,817 | 0 | (79,817) |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 1,925 | 1,000 | (925) |
| SPECIAL SERVICES | 0 | 0 | 0 |
| WATER QUALITY | 1,375 | 1,620 | 245 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| OTHER PROFESSIONAL SVCS | 6,000 | 0 | (6,000) |
| AUDITORS SERVICES | 530 | 622 | 92 |
| CHEMICAL WEED CONTROL | 6,595 | 6,595 | 0 |
| TRASH DISPOSAL | 0 | 250 | 250 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT-CANAL/LAKE | 10,000 | 10,000 | 0 |
| REPAIR & MAINT - GENERAL | 6,679 | 7,000 | 321 |
| Repairs & Maint - Catch Basins | 0 | 3,500 | 3,500 |
| Other | 2,189 | 2,186 | (3) |
| Total Physical Environment | <u>115,109</u> | <u>32,773</u> | <u>(82,336)</u> |
| Capital outlay | | | |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| Other | 299 | 491 | 192 |
| Total Capital outlay | <u>299</u> | <u>491</u> | <u>192</u> |
| Principal | 0 | 119,257 | 119,257 |
| Interest | 0 | 75,000 | 75,000 |
| Total Expenditures: | <u>115,409</u> | <u>227,521</u> | <u>112,112</u> |
| Excess (deficiency) of revenues over expenditures | <u>117,406</u> | <u>17,866</u> | <u>99,540</u> |
| Other financing sources (uses): | | | |
| Transfers out | (24,556) | (17,866) | (6,690) |
| 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 |
| Total Other financing sources (uses): | <u>(39,267)</u> | <u>(17,866)</u> | <u>(21,401)</u> |
| Net change in fund balance | 78,139 | 0 | 78,139 |
| Fund balances, beginning of year | <u>311,593</u> | <u>0</u> | <u>311,593</u> |
| Total Fund balances, beginning of year | <u>311,593</u> | <u>0</u> | <u>311,593</u> |
| Fund balance, end of period | <u>389,733</u> | <u>0</u> | <u>389,733</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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|--------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 363,825 | 363,371 | 454 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 2,561 | 0 | 2,561 |
| Miscellaneous | 190 | 0 | 190 |
| Total Revenues: | <u>366,575</u> | <u>363,371</u> | <u>3,204</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 7,837 | 1,000 | (6,837) |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 464 | 500 | 36 |
| WATER QUALITY | 6,215 | 7,545 | 1,331 |
| 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 | 168 | 198 | 30 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| PRESERVE/EXOTIC MAINT | 114,211 | 96,600 | (17,611) |
| REPAIR & MAINT-AERATORS | 22,822 | 45,560 | 22,738 |
| 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 | 3,476 | 4,000 | 524 |
| REPAIR & MAINT-TELEMTRY | 19,047 | 18,500 | (547) |
| 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) |
| Total Physical Environment | <u>204,480</u> | <u>224,128</u> | <u>19,648</u> |
| Capital outlay | | | |
| BUILDINGS | 0 | 0 | 0 |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 173,767 | 0 | (173,767) |
| Other | 236 | 386 | 150 |
| Total Capital outlay | <u>174,004</u> | <u>386</u> | <u>(173,618)</u> |
| Principal | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Total Expenditures: | <u>378,484</u> | <u>224,514</u> | <u>(153,970)</u> |
| Excess (deficiency) of revenues over expenditures | <u>(11,909)</u> | <u>138,857</u> | <u>(150,766)</u> |
| Other financing sources (uses): | | | |
| Transfers out | (158,300) | (180,357) | 22,057 |

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 9/30/2022
(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>(158,300)</u> | <u>(180,357)</u> | <u>22,057</u> |
| Net change in fund balance | (170,208) | (41,500) | (128,708) |
| 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>431,841</u> | <u>(41,500)</u> | <u>473,341</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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|--------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 196,437 | 196,181 | 256 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 1,520 | 0 | 1,520 |
| Miscellaneous | 500 | 0 | 500 |
| Total Revenues: | <u>198,457</u> | <u>196,181</u> | <u>2,276</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 500 | 500 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 440 | 500 | 60 |
| WATER QUALITY | 1,271 | 1,714 | 443 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 1,082 | 1,271 | 189 |
| MARSH MAINT-LITTORAL ZONE | 2,605 | 32,162 | 29,557 |
| CHEMICAL WEED CONTROL | 32,340 | 35,280 | 2,940 |
| TRASH DISPOSAL | 0 | 500 | 500 |
| LANDSCAPE MAINTENANCE | 280 | 331 | 51 |
| 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 | 207 | 3,500 | 3,293 |
| REPAIR & MAINT-TELEMETRY | 19 | 5,000 | 4,981 |
| 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) |
| Total Physical Environment | <u>129,874</u> | <u>166,624</u> | <u>36,750</u> |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Other | 802 | 905 | 103 |
| Total Capital outlay | <u>802</u> | <u>905</u> | <u>103</u> |
| Total Expenditures: | <u>130,676</u> | <u>167,529</u> | <u>36,853</u> |
| Excess (deficiency) of revenues over expenditures | <u>67,781</u> | <u>28,652</u> | <u>39,129</u> |
| Other financing sources (uses): | | | |
| Transfers out | (62,065) | (83,652) | 21,587 |
| Total Other financing sources (uses): | <u>(62,065)</u> | <u>(83,652)</u> | <u>21,587</u> |
| Net change in fund balance | 5,716 | (55,000) | 60,716 |
| Fund balances, beginning of year | <u>265,082</u> | <u>0</u> | <u>265,082</u> |
| Total Fund balances, beginning of year | <u>265,082</u> | <u>0</u> | <u>265,082</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 9/30/2022
 (In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|-----------------------------|---------------------|----------------------------|-------------------------------------|
| Fund balance, end of period | 270,798 | (55,000) | 325,798 |

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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|--------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 216,132 | 215,939 | 193 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 4,460 | 0 | 4,460 |
| Miscellaneous | 3,040 | 0 | 3,040 |
| Total Revenues: | <u>223,632</u> | <u>215,939</u> | <u>7,693</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| 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 | 27,560 | 40,031 | 12,471 |
| CHEMICAL WEED CONTROL | 32,736 | 35,712 | 2,976 |
| MOWING SERVICES | 13,205 | 15,574 | 2,369 |
| TRASH DISPOSAL | 0 | 500 | 500 |
| LANDSCAPE MAINTENANCE | 4,824 | 5,689 | 865 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| PRESERVE/EXOTIC MAINT | 7,177 | 14,700 | 7,523 |
| REPAIR & MAINT-AERATORS | 4,104 | 7,332 | 3,228 |
| 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 | 1,195 | 5,000 | 3,805 |
| 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 | 13,979 | 12,876 | (1,103) |
| Total Physical Environment | <u>131,485</u> | <u>205,219</u> | <u>73,734</u> |
| Capital outlay | | | |
| BUILDINGS | 0 | 0 | 0 |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Other | 341 | 559 | 218 |
| Total Capital outlay | <u>341</u> | <u>559</u> | <u>218</u> |
| Principal | 0 | 0 | 0 |
| Total Expenditures: | <u>131,826</u> | <u>205,778</u> | <u>73,952</u> |
| Excess (deficiency) of revenues over expenditures | <u>91,806</u> | <u>10,161</u> | <u>81,645</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 9/30/2022
(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 | (90,206) | (110,161) | 19,955 |
| Capital contributions from landowners | 0 | 0 | 0 |
| Total Other financing sources (uses): | <u>(90,206)</u> | <u>(110,161)</u> | <u>19,955</u> |
| Net change in fund balance | 1,600 | (100,000) | 101,600 |
| 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>846,233</u></u> | <u><u>(100,000)</u></u> | <u><u>946,233</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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|---|----------------------------|--------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 118,505 | 118,808 | (303) |
| Investment income | <u>1,524</u> | <u>0</u> | <u>1,524</u> |
| Total Investment income | <u>1,524</u> | <u>0</u> | <u>1,524</u> |
| Total Revenues: | <u>120,028</u> | <u>118,808</u> | <u>1,220</u> |
| Expenditures: | | | |
| 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 | 638 | 16,422 | 15,784 |
| CHEMICAL WEED CONTROL | 4,625 | 5,045 | 420 |
| 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 | <u>1,169</u> | <u>1,701</u> | <u>532</u> |
| Total Physical Environment | 41,446 | 75,911 | 34,465 |
| Capital outlay | | | |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| Other | <u>422</u> | <u>692</u> | <u>270</u> |
| Total Capital outlay | <u>422</u> | <u>692</u> | <u>270</u> |
| Total Expenditures: | <u>41,868</u> | <u>76,603</u> | <u>34,735</u> |
| Excess (deficiency) of revenues over expenditures | <u>78,160</u> | <u>42,205</u> | <u>35,955</u> |
| Other financing sources (uses): | | | |
| Transfers out | <u>(43,606)</u> | <u>(52,205)</u> | <u>8,599</u> |
| Total Other financing sources (uses): | <u>(43,606)</u> | <u>(52,205)</u> | <u>8,599</u> |
| Net change in fund balance | 34,555 | (10,000) | 44,555 |
| Fund balances, beginning of year | <u>245,759</u> | <u>0</u> | <u>245,759</u> |
| Total Fund balances, beginning of year | <u>245,759</u> | <u>0</u> | <u>245,759</u> |
| Fund balance, end of period | <u>280,314</u> | <u>(10,000)</u> | <u>290,314</u> |

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 29
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|------------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 40,609 | 40,608 | 1 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 985 | 0 | 985 |
| Miscellaneous | 0 | 0 | 0 |
| Total Revenues: | <u>41,593</u> | <u>40,608</u> | <u>985</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 500 | 500 |
| LEGAL SERVICES | 0 | 500 | 500 |
| WATER QUALITY | 1,271 | 1,714 | 443 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 257 | 302 | 45 |
| MARSH MAINT-LITTORAL ZONE | 638 | 5,404 | 4,766 |
| CHEMICAL WEED CONTROL | 9,356 | 10,206 | 851 |
| 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) |
| Total Physical Environment | <u>17,921</u> | <u>38,779</u> | <u>20,858</u> |
| Capital outlay | 103 | 168 | 65 |
| Total Expenditures: | <u>18,024</u> | <u>38,947</u> | <u>20,923</u> |
| Excess (deficiency) of revenues over expenditures | <u>23,570</u> | <u>1,661</u> | <u>21,909</u> |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (15,923) | (22,161) | 6,238 |
| Total Other financing sources (uses): | <u>(15,923)</u> | <u>(22,161)</u> | <u>6,238</u> |
| Net change in fund balance | 7,647 | (20,500) | 28,147 |
| Fund balances, beginning of year | 181,800 | 0 | 181,800 |
| Total Fund balances, beginning of year | <u>181,800</u> | <u>0</u> | <u>181,800</u> |
| Fund balance, end of period | <u>189,447</u> | <u>(20,500)</u> | <u>209,947</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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|--------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 833,531 | 831,892 | 1,639 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 14,515 | 0 | 14,515 |
| Miscellaneous | 7,881 | 0 | 7,881 |
| Total Revenues: | <u>855,927</u> | <u>831,892</u> | <u>24,035</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 13,760 | 70,000 | 56,240 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 14,478 | 10,000 | (4,478) |
| WATER QUALITY | 1,918 | 4,140 | 2,222 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 3,578 | 4,203 | 625 |
| LANDSCAPE MAINTENANCE | 393 | 463 | 70 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| PRESERVE/EXOTIC MAINT | 0 | 0 | 0 |
| REPAIR & MAINT-AERATORS | 192,280 | 259,923 | 67,643 |
| 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 | 8,978 | 550 | (8,428) |
| REPAIR & MAINT-TELEMETRY | 200 | 5,000 | 4,800 |
| 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 | 259,861 | 220,037 | (39,824) |
| Total Physical Environment | <u>553,996</u> | <u>832,566</u> | <u>278,570</u> |
| Capital outlay | | | |
| BUILDINGS | 2,145,463 | 0 | (2,145,463) |
| 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 | 3,761 | 3,589 | (172) |
| Total Capital outlay | <u>2,236,973</u> | <u>141,589</u> | <u>(2,095,384)</u> |
| Principal | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Total Expenditures: | <u>2,790,968</u> | <u>974,155</u> | <u>(1,816,813)</u> |
| Excess (deficiency) of revenues over expenditures | <u>(1,935,041)</u> | <u>(142,263)</u> | <u>(1,792,778)</u> |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (181,717) | (222,737) | 41,020 |

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 9/30/2022
(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>(181,717)</u> | <u>(222,737)</u> | <u>41,020</u> |
| Net change in fund balance | (2,116,758) | (365,000) | (1,751,758) |
| 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>2,164,785</u> | <u>(365,000)</u> | <u>2,529,785</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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|--------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 19,755 | 19,712 | 43 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 120 | 0 | 120 |
| Miscellaneous | 0 | 0 | 0 |
| Total Revenues: | <u>19,876</u> | <u>19,712</u> | <u>164</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 500 | 500 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 0 | 500 | 500 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 81 | 95 | 14 |
| CHEMICAL WEED CONTROL | 1,543 | 1,683 | 140 |
| MOWING SERVICES | 1,926 | 2,271 | 345 |
| 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 |
| Total Physical Environment | <u>6,544</u> | <u>11,995</u> | <u>5,451</u> |
| Capital outlay | | | |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| Other | 44 | 71 | 27 |
| Total Capital outlay | <u>44</u> | <u>71</u> | <u>27</u> |
| Total Expenditures: | <u>6,587</u> | <u>12,066</u> | <u>5,479</u> |
| Excess (deficiency) of revenues over expenditures | <u>13,288</u> | <u>7,646</u> | <u>5,642</u> |
| Other financing sources (uses): | | | |
| Transfers out | (5,474) | (8,146) | 2,672 |
| Total Other financing sources (uses): | <u>(5,474)</u> | <u>(8,146)</u> | <u>2,672</u> |
| Net change in fund balance | 7,815 | (500) | 8,315 |
| Fund balances, beginning of year | 12,551 | 0 | 12,551 |
| Total Fund balances, beginning of year | <u>12,551</u> | <u>0</u> | <u>12,551</u> |
| Fund balance, end of period | <u>20,365</u> | <u>(500)</u> | <u>20,865</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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|---|----------------------------|------------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 5,436 | 5,405 | 31 |
| Investment income | 195 | 0 | 195 |
| Total Investment income | 195 | 0 | 195 |
| Total Revenues: | <u>5,631</u> | <u>5,405</u> | <u>226</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| WATER QUALITY | 1,271 | 1,714 | 443 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 44 | 52 | 8 |
| MOWING SERVICES | 1,926 | 2,271 | 345 |
| SECURITY SERVICES | 0 | 0 | 0 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT-CULVERTS | 0 | 1,500 | 1,500 |
| Other | 52 | 54 | 2 |
| Total Physical Environment | <u>3,294</u> | <u>5,591</u> | <u>2,297</u> |
| Principal | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 |
| Total Expenditures: | <u>3,294</u> | <u>5,591</u> | <u>2,297</u> |
| Excess (deficiency) of revenues over expenditures | <u>2,337</u> | <u>(186)</u> | <u>2,523</u> |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (917) | (814) | (103) |
| Total Other financing sources (uses): | <u>(917)</u> | <u>(814)</u> | <u>(103)</u> |
| Net change in fund balance | 1,420 | (1,000) | 2,420 |
| Fund balances, beginning of year | <u>35,071</u> | <u>0</u> | <u>35,071</u> |
| Total Fund balances, beginning of year | <u>35,071</u> | <u>0</u> | <u>35,071</u> |
| Fund balance, end of period | <u>36,491</u> | <u>(1,000)</u> | <u>37,491</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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|------------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 14,109 | 14,082 | 27 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 331 | 0 | 331 |
| Miscellaneous | 750 | 0 | 750 |
| Total Revenues: | <u>15,190</u> | <u>14,082</u> | <u>1,108</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| LEGAL SERVICES | 0 | 0 | 0 |
| WATER QUALITY | 1,271 | 1,714 | 443 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 94 | 110 | 16 |
| CHEMICAL WEED CONTROL | 1,734 | 1,892 | 158 |
| MOWING SERVICES | 0 | 0 | 0 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| PRESERVE/EXOTIC MAINT | 4,193 | 4,200 | 7 |
| 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) |
| Total Physical Environment | <u>7,433</u> | <u>10,555</u> | <u>3,122</u> |
| Capital outlay | 61 | 101 | 40 |
| Total Expenditures: | <u>7,494</u> | <u>10,656</u> | <u>3,162</u> |
| Excess (deficiency) of revenues over expenditures | <u>7,696</u> | <u>3,426</u> | <u>4,270</u> |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (7,227) | (9,426) | 2,199 |
| Total Other financing sources (uses): | <u>(7,227)</u> | <u>(9,426)</u> | <u>2,199</u> |
| Net change in fund balance | 469 | (6,000) | 6,469 |
| Fund balances, beginning of year | 61,103 | 0 | 61,103 |
| Total Fund balances, beginning of year | <u>61,103</u> | <u>0</u> | <u>61,103</u> |
| Fund balance, end of period | <u>61,572</u> | <u>(6,000)</u> | <u>67,572</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 9/30/2022
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 170,874 | 170,025 | 849 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 1,609 | 0 | 1,609 |
| Miscellaneous | 0 | 0 | 0 |
| Total Revenues: | <u>172,483</u> | <u>170,025</u> | <u>2,458</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| 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 | 17,015 | 18,822 | 1,807 |
| AUDITORS SERVICES | 1,063 | 1,248 | 185 |
| LANDSCAPE MAINTENANCE | 11,349 | 13,384 | 2,035 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| REPAIR & MAINT-AERATORS | 0 | 0 | 0 |
| REPAIR & MAINT-BLDG | 0 | 0 | 0 |
| REPAIR & MAINT - GENERAL | 8,893 | 10,000 | 1,107 |
| REPAIR & MAINT-TELEMETRY | 0 | 0 | 0 |
| REPAIR & MAINT-ROADS | 12,856 | 48,000 | 35,144 |
| REPAIR & MAINT-CULVERTS | 0 | 0 | 0 |
| REPAIR & MAINT - GATE | 14,298 | 24,000 | 9,702 |
| REPAIR & MAINT - IRRIGATION | 0 | 0 | 0 |
| Repairs & Maint - Catch Basins | 0 | 2,500 | 2,500 |
| Other | 4,609 | 4,544 | (65) |
| Total Physical Environment | <u>73,144</u> | <u>152,798</u> | <u>79,654</u> |
| Capital outlay | | | |
| ROADS/BRIDGES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Other | 423 | 869 | 446 |
| Total Capital outlay | <u>423</u> | <u>869</u> | <u>446</u> |
| Principal | 21,668 | 21,668 | 0 |
| Interest | 7,042 | 6,933 | (109) |
| Total Expenditures: | <u>102,276</u> | <u>182,268</u> | <u>79,992</u> |
| Excess (deficiency) of revenues over expenditures | <u>70,207</u> | <u>(12,243)</u> | <u>82,450</u> |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (54,076) | (58,257) | 4,181 |
| Total Other financing sources (uses): | <u>(54,076)</u> | <u>(58,257)</u> | <u>4,181</u> |
| Net change in fund balance | 16,131 | (70,500) | 86,631 |
| Fund balances, beginning of year | <u>237,853</u> | <u>0</u> | <u>237,853</u> |
| Total Fund balances, beginning of year | <u>237,853</u> | <u>0</u> | <u>237,853</u> |
| Fund balance, end of period | <u>253,984</u> | <u>(70,500)</u> | <u>324,484</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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|---|----------------------------|------------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 74,335 | 74,083 | 252 |
| Investment income | <u>1,560</u> | <u>0</u> | <u>1,560</u> |
| Total Investment income | <u>1,560</u> | <u>0</u> | <u>1,560</u> |
| Total Revenues: | <u>75,895</u> | <u>74,083</u> | <u>1,812</u> |
| Expenditures: | | | |
| 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>77</u> | <u>126</u> | <u>49</u> |
| Total Capital outlay | <u>77</u> | <u>126</u> | <u>49</u> |
| Total Expenditures: | <u>1,007</u> | <u>46,098</u> | <u>45,091</u> |
| Excess (deficiency) of revenues over expenditures | <u>74,887</u> | <u>27,985</u> | <u>46,902</u> |
| Other financing sources (uses): | | | |
| Transfers out | <u>(19,250)</u> | <u>(28,985)</u> | <u>9,735</u> |
| Total Other financing sources (uses): | <u>(19,250)</u> | <u>(28,985)</u> | <u>9,735</u> |
| Net change in fund balance | 55,638 | (1,000) | 56,638 |
| 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>295,693</u> | <u>(1,000)</u> | <u>296,693</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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|------------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 4,084 | 4,079 | 5 |
| Investment income | 206 | 0 | 206 |
| Miscellaneous | 0 | 0 | 0 |
| Total Revenues: | <u>4,290</u> | <u>4,079</u> | <u>211</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 0 | 0 |
| LEGAL SERVICES | 0 | 0 | 0 |
| WATER QUALITY | 1,271 | 1,714 | 443 |
| 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 |
| Total Physical Environment | <u>1,352</u> | <u>5,303</u> | <u>3,951</u> |
| Capital outlay | | | |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Other | 30 | 50 | 20 |
| Total Capital outlay | <u>30</u> | <u>50</u> | <u>20</u> |
| Total Expenditures: | <u>1,382</u> | <u>5,353</u> | <u>3,971</u> |
| Excess (deficiency) of revenues over expenditures | <u>2,908</u> | <u>(1,274)</u> | <u>4,182</u> |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (2,983) | (4,926) | 1,943 |
| Total Other financing sources (uses): | <u>(2,983)</u> | <u>(4,926)</u> | <u>1,943</u> |
| Net change in fund balance | (75) | (6,200) | 6,125 |
| Fund balances, beginning of year | <u>39,901</u> | <u>0</u> | <u>39,901</u> |
| Total Fund balances, beginning of year | <u>39,901</u> | <u>0</u> | <u>39,901</u> |
| Fund balance, end of period | <u>39,825</u> | <u>(6,200)</u> | <u>46,025</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 9/30/2022
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Non-ad valorem assessments | 849,257 | 846,888 | 2,369 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 6,365 | 0 | 6,365 |
| Miscellaneous | 2,486 | 0 | 2,486 |
| Total Revenues: | 858,107 | 846,888 | 11,219 |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 10,500 | 2,000 | (8,500) |
| 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 | 106,435 | 125,525 | 19,090 |
| MOWING SERVICES | 10,059 | 11,863 | 1,804 |
| TRASH DISPOSAL | 0 | 1,000 | 1,000 |
| LANDSCAPE MAINTENANCE | 3,613 | 4,261 | 648 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| PRESERVE/EXOTIC MAINT | 217,927 | 257,250 | 39,323 |
| PARK MAINTENANCE | 0 | 0 | 0 |
| REPAIR & MAINT-PUMP STATN | 102,511 | 20,464 | (82,047) |
| 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 | 8,684 | 41,100 | 32,416 |
| 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 | 36,791 | 51,659 | 14,868 |
| Total Physical Environment | 518,677 | 559,070 | 40,393 |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 6,780 | 12,000 | 5,220 |
| Other | 598 | 980 | 382 |
| Total Capital outlay | 7,378 | 12,980 | 5,602 |
| Total Expenditures: | 526,055 | 572,050 | 45,995 |
| Excess (deficiency) of revenues over expenditures | 332,053 | 274,838 | 57,215 |

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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|------------------------------------|---|
| Transfers out | <u>(233,601)</u> | <u>(274,838)</u> | <u>41,237</u> |
| Total Other financing sources (uses): | <u>(233,601)</u> | <u>(274,838)</u> | <u>41,237</u> |
| Net change in fund balance | 98,451 | 0 | 98,451 |
| 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>1,137,533</u></u> | <u><u>0</u></u> | <u><u>1,137,533</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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|------------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 51,637 | 51,289 | 348 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 2,843 | 0 | 2,843 |
| Miscellaneous | 1,212 | 0 | 1,212 |
| Total Revenues: | <u>55,692</u> | <u>51,289</u> | <u>4,403</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| 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 |
| Total Physical Environment | <u>14,006</u> | <u>35,510</u> | <u>21,504</u> |
| Capital outlay | | | |
| ROADS/BRIDGES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Other | 2,621 | 2,628 | 7 |
| Total Capital outlay | <u>2,621</u> | <u>2,628</u> | <u>7</u> |
| Total Expenditures: | <u>16,627</u> | <u>38,138</u> | <u>21,511</u> |
| Excess (deficiency) of revenues over expenditures | <u>39,064</u> | <u>13,151</u> | <u>25,913</u> |
| Other financing sources (uses): | | | |
| Transfers in | 0 | 0 | 0 |
| Transfers out | (29,730) | (45,651) | 15,921 |
| Capital contributions from landowners | 0 | 0 | 0 |
| Proceeds from sales/disposals of capital assets | 0 | 0 | 0 |
| Total Other financing sources (uses): | <u>(29,730)</u> | <u>(45,651)</u> | <u>15,921</u> |
| Net change in fund balance | 9,334 | (32,500) | 41,834 |
| Fund balances, beginning of year | 534,210 | 0 | 534,210 |
| Total Fund balances, beginning of year | <u>534,210</u> | <u>0</u> | <u>534,210</u> |
| Fund balance, end of period | <u>543,544</u> | <u>(32,500)</u> | <u>576,044</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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|------------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 416,980 | 416,732 | 248 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | <u>2,227</u> | <u>0</u> | <u>2,227</u> |
| Total Investment income | <u>2,227</u> | <u>0</u> | <u>2,227</u> |
| Total Revenues: | <u>419,206</u> | <u>416,732</u> | <u>2,474</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 12,726 | 17,800 | 5,074 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 248 | 1,000 | 753 |
| WATER QUALITY | 1,271 | 1,714 | 443 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| OTHER PROFESSIONAL SVCS | 3,000 | 0 | (3,000) |
| AUDITORS SERVICES | 1,176 | 1,381 | 205 |
| MONITORING REPORT | 0 | 0 | 0 |
| MARSH MAINT-LITTORAL ZONE | 2,605 | 5,404 | 2,799 |
| CHEMICAL WEED CONTROL | 6,830 | 7,450 | 620 |
| MOWING SERVICES | 0 | 0 | 0 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| PRESERVE/EXOTIC MAINT | 37,343 | 49,875 | 12,532 |
| PARK MAINTENANCE | 0 | 0 | 0 |
| REPAIR & MAINT-CANAL/LAKE | 6,593 | 3,000 | (3,593) |
| REPAIR & MAINT-BLDG | 0 | 0 | 0 |
| REPAIR & MAINT - GENERAL | 2,669 | 2,000 | (669) |
| REPAIR & MAINT-TELEMETRY | 0 | 0 | 0 |
| REPAIR & MAINT-ROADS | 158,004 | 290,000 | 131,996 |
| 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 | 14,541 | 16,750 | 2,209 |
| Other | <u>4,130</u> | <u>4,129</u> | <u>(1)</u> |
| Total Physical Environment | <u>252,285</u> | <u>420,503</u> | <u>168,218</u> |
| Capital outlay | | | |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Other | <u>1,811</u> | <u>1,914</u> | <u>103</u> |
| Total Capital outlay | <u>1,811</u> | <u>1,914</u> | <u>103</u> |
| Debt issuance costs | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Expenditures: | <u>254,096</u> | <u>422,417</u> | <u>168,321</u> |
| Excess (deficiency) of revenues over expenditures | <u>165,110</u> | <u>(5,685)</u> | <u>170,795</u> |
| Other financing sources (uses): | | | |
| Transfers out | <u>(73,384)</u> | <u>(84,315)</u> | <u>10,931</u> |
| Total Other financing sources (uses): | <u>(73,384)</u> | <u>(84,315)</u> | <u>10,931</u> |
| Net change in fund balance | 91,727 | (90,000) | 181,727 |
| Fund balances, beginning of year | | | |

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 45
 From 10/1/2021 Through 9/30/2022
 (In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| | 248,784 | 0 | 248,784 |
| Total Fund balances, beginning of year | 248,784 | 0 | 248,784 |
| Fund balance, end of period | 340,511 | (90,000) | 430,511 |

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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|------------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 43,642 | 43,560 | 82 |
| Investment income | 1,412 | 0 | 1,412 |
| Miscellaneous | (50) | 0 | (50) |
| Total Revenues: | <u>45,004</u> | <u>43,560</u> | <u>1,444</u> |
| Expenditures: | | | |
| 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 | 1,431 | 1,455 | 24 |
| Total Physical Environment | <u>2,703</u> | <u>20,627</u> | <u>17,924</u> |
| Capital outlay | | | |
| ROADS/BRIDGES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Other | 645 | 1,058 | 413 |
| Total Capital outlay | <u>645</u> | <u>1,058</u> | <u>413</u> |
| Total Expenditures: | <u>3,348</u> | <u>21,685</u> | <u>18,337</u> |
| Excess (deficiency) of revenues over expenditures | <u>41,656</u> | <u>21,875</u> | <u>19,781</u> |
| Other financing sources (uses): | | | |
| Transfers out | (18,384) | (21,875) | 3,491 |
| Capital contributions from landowners | 0 | 0 | 0 |
| Total Other financing sources (uses): | <u>(18,384)</u> | <u>(21,875)</u> | <u>3,491</u> |
| Net change in fund balance | 23,271 | 0 | 23,271 |
| 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>270,507</u> | <u>0</u> | <u>270,507</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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|--------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 42,517 | 42,448 | 69 |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 2,180 | 0 | 2,180 |
| Miscellaneous | 1,266 | 0 | 1,266 |
| Total Revenues: | <u>45,964</u> | <u>42,448</u> | <u>3,516</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 2,300 | 3,300 | 1,000 |
| ENGINEERING-PERMITS | 0 | 0 | 0 |
| LEGAL SERVICES | 0 | 500 | 500 |
| WATER QUALITY | 1,271 | 1,714 | 443 |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| AUDITORS SERVICES | 250 | 294 | 44 |
| MARSH MAINT-LITTORAL ZONE | 0 | 0 | 0 |
| LANDSCAPE MAINTENANCE | 673 | 794 | 121 |
| 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 | 842 | 3,000 | 2,158 |
| REPAIR & MAINT-TELEMETRY | 74 | 17,000 | 16,926 |
| 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 | 1,199 | 2,019 | 820 |
| Total Physical Environment | <u>8,087</u> | <u>43,621</u> | <u>35,534</u> |
| Capital outlay | | | |
| IMPRVMNTS OTHER THAN BLDG | 0 | 0 | 0 |
| CULVERTS/STRUCTURES | 0 | 0 | 0 |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Other | 1,155 | 1,367 | 212 |
| Total Capital outlay | <u>1,155</u> | <u>1,367</u> | <u>212</u> |
| Total Expenditures: | <u>9,242</u> | <u>44,988</u> | <u>35,746</u> |
| Excess (deficiency) of revenues over expenditures | <u>36,721</u> | <u>(2,540)</u> | <u>39,261</u> |
| Other financing sources (uses): | | | |
| Transfers out | (20,558) | (24,960) | 4,402 |
| Capital contributions from landowners | 0 | 0 | 0 |
| Total Other financing sources (uses): | <u>(20,558)</u> | <u>(24,960)</u> | <u>4,402</u> |
| Net change in fund balance | 16,163 | (27,500) | 43,663 |
| Fund balances, beginning of year | 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 9/30/2022
 (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 | 419,107 | (27,500) | 446,607 |

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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|------------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 69,421 | 69,455 | (34) |
| Investment income | 1,195 | 0 | 1,195 |
| Miscellaneous | 6,426 | 0 | 6,426 |
| Total Revenues: | <u>77,043</u> | <u>69,455</u> | <u>7,588</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 0 | 500 | 500 |
| ENGINEERING-PERMITS | 1,098 | 0 | (1,098) |
| LEGAL SERVICES | 3,512 | 500 | (3,012) |
| 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 | 5,984 | 6,528 | 544 |
| MOWING SERVICES | 2,201 | 2,596 | 395 |
| TRASH DISPOSAL | 0 | 500 | 500 |
| LANDSCAPE MAINTENANCE | 0 | 0 | 0 |
| SUPERVISORS EXPENSES | 0 | 0 | 0 |
| PRESERVE/EXOTIC MAINT | 22,917 | 26,250 | 3,333 |
| 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) |
| Total Physical Environment | <u>36,800</u> | <u>40,524</u> | <u>3,724</u> |
| Capital outlay | | | |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Other | 1,230 | 98 | (1,132) |
| Total Capital outlay | <u>1,230</u> | <u>98</u> | <u>(1,132)</u> |
| Total Expenditures: | <u>38,030</u> | <u>40,622</u> | <u>2,592</u> |
| Excess (deficiency) of revenues over expenditures | <u>39,013</u> | <u>28,833</u> | <u>10,180</u> |
| Other financing sources (uses): | | | |
| Transfers out | (23,402) | (31,333) | 7,931 |
| Total Other financing sources (uses): | <u>(23,402)</u> | <u>(31,333)</u> | <u>7,931</u> |
| Net change in fund balance | 15,611 | (2,500) | 18,111 |
| Fund balances, beginning of year | <u>200,152</u> | <u>0</u> | <u>200,152</u> |
| Total Fund balances, beginning of year | <u>200,152</u> | <u>0</u> | <u>200,152</u> |
| Fund balance, end of period | <u>215,762</u> | <u>(2,500)</u> | <u>218,262</u> |

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 51
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|------------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 32,943 | 32,752 | 191 |
| Investment income | 462 | 0 | 462 |
| Miscellaneous | 0 | 0 | 0 |
| Total Revenues: | <u>33,405</u> | <u>32,752</u> | <u>653</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| 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 |
| Total Physical Environment | <u>833</u> | <u>16,074</u> | <u>15,241</u> |
| Capital outlay | | | |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Other | 61 | 99 | 38 |
| Total Capital outlay | <u>61</u> | <u>99</u> | <u>38</u> |
| Total Expenditures: | <u>894</u> | <u>16,173</u> | <u>15,279</u> |
| Excess (deficiency) of revenues over expenditures | <u>32,511</u> | <u>16,579</u> | <u>15,932</u> |
| Other financing sources (uses): | | | |
| Transfers out | (7,376) | (11,579) | 4,203 |
| Capital contributions from landowners | 0 | 0 | 0 |
| Total Other financing sources (uses): | <u>(7,376)</u> | <u>(11,579)</u> | <u>4,203</u> |
| Net change in fund balance | 25,135 | 5,000 | 20,135 |
| Fund balances, beginning of year | <u>57,556</u> | <u>0</u> | <u>57,556</u> |
| Total Fund balances, beginning of year | <u>57,556</u> | <u>0</u> | <u>57,556</u> |
| Fund balance, end of period | <u>82,691</u> | <u>5,000</u> | <u>77,691</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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|------------------------------------|---|
| Revenues: | | | |
| Non-ad valorem assessments | 71,837 | 71,131 | 706 |
| Investment income | 1,221 | 0 | 1,221 |
| Miscellaneous | 93,716 | 0 | 93,716 |
| Total Revenues: | <u>166,773</u> | <u>71,131</u> | <u>95,642</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| 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-TELEMTRY | 468 | 1,000 | 532 |
| REPAIR & MAINT-ROADS | 2,990 | 10,000 | 7,010 |
| REPAIR & MAINT-CULVERTS | 0 | 10,000 | 10,000 |
| Other | 11,251 | 3,705 | (7,546) |
| Total Physical Environment | <u>17,093</u> | <u>42,878</u> | <u>25,785</u> |
| Capital outlay | 889 | 1,726 | 837 |
| Total Expenditures: | <u>17,982</u> | <u>44,604</u> | <u>26,622</u> |
| Excess (deficiency) of revenues over expenditures | <u>148,792</u> | <u>26,527</u> | <u>122,265</u> |
| Other financing sources (uses): | | | |
| Transfers out | (32,423) | (26,527) | (5,896) |
| Capital contributions from landowners | 0 | 0 | 0 |
| Total Other financing sources (uses): | <u>(32,423)</u> | <u>(26,527)</u> | <u>(5,896)</u> |
| Net change in fund balance | 116,369 | 0 | 116,369 |
| Fund balances, beginning of year | <u>138,843</u> | <u>0</u> | <u>138,843</u> |
| Total Fund balances, beginning of year | <u>138,843</u> | <u>0</u> | <u>138,843</u> |
| Fund balance, end of period | <u>255,212</u> | <u>0</u> | <u>255,212</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 9/30/2022
(In Whole Numbers)

| | Current Year Actual | Total Budget - Original | Total Budget Variance - Original |
|--|---------------------|----------------------------|-------------------------------------|
| Revenues: | | | |
| Intergovernmental revenues | 0 | 0 | 0 |
| Investment income | 478 | 0 | 478 |
| Total Investment income | 478 | 0 | 478 |
| Total Revenues: | 478 | 0 | 478 |
| Expenditures: | | | |
| Physical Environment | | | |
| LEGAL SERVICES | 0 | 0 | 0 |
| AUDITORS SERVICES | 393 | 462 | 69 |
| MARSH MAINT-LITTORAL ZONE | 0 | 0 | 0 |
| TRASH DISPOSAL | 14,417 | 15,000 | 583 |
| LANDSCAPE MAINTENANCE | 19,015 | 22,425 | 3,410 |
| 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 | 19,916 | 20,378 | 462 |
| Total Physical Environment | 58,091 | 83,965 | 25,874 |
| Capital outlay | 0 | 0 | 0 |
| Total Expenditures: | 58,091 | 83,965 | 25,874 |
| Excess (deficiency) of revenues over expenditures | (57,613) | (83,965) | 26,352 |
| Other financing sources (uses): | | | |
| Transfers out | (1,960) | (2,964) | 1,004 |
| Capital contributions from landowners | | | |
| CONTRIBUTIONS GOVERNMENTS | 38,727 | 39,364 | (637) |
| Other | 34,692 | 47,565 | (12,873) |
| Total Capital contributions from landowners | 73,419 | 86,929 | (13,510) |
| Total Other financing sources (uses): | 71,458 | 83,965 | (12,507) |
| Net change in fund balance | 13,846 | 0 | 13,846 |
| Fund balances, beginning of year | 84,345 | 0 | 84,345 |
| Total Fund balances, beginning of year | 84,345 | 0 | 84,345 |
| Fund balance, end of period | 98,190 | 0 | 98,190 |

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 9/30/2022
(In Whole Numbers)

| | <u>Current Year Actual</u> | <u>Total Budget - Original</u> | <u>Total Budget Variance - Original</u> |
|--|----------------------------|------------------------------------|---|
| Revenues: | | | |
| Investment income | 2,162 | 0 | 2,162 |
| Miscellaneous | 495,917 | 0 | 495,917 |
| Total Revenues: | <u>498,079</u> | <u>0</u> | <u>498,079</u> |
| Expenditures: | | | |
| Physical Environment | | | |
| ENGINEERING FEES | 233,777 | 0 | (233,777) |
| LEGAL SERVICES | 7,672 | 0 | (7,672) |
| FINANCIAL CONS./ADVISOR | 0 | 0 | 0 |
| OTHER PROFESSIONAL SVCS | 90,308 | 0 | (90,308) |
| Other | 68,995 | 0 | (68,995) |
| Total Physical Environment | <u>400,752</u> | <u>0</u> | <u>(400,752)</u> |
| Capital outlay | | | |
| MACHINERY & EQUIPMENT | 0 | 0 | 0 |
| Total Capital outlay | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Expenditures: | <u>400,752</u> | <u>0</u> | <u>(400,752)</u> |
| Excess (deficiency) of revenues over expenditures | <u>97,327</u> | <u>0</u> | <u>97,327</u> |
| Other financing sources (uses): | | | |
| Transfers in | 132,196 | 0 | 132,196 |
| Transfers out | (134,241) | 0 | (134,241) |
| Total Other financing sources (uses): | <u>(2,045)</u> | <u>0</u> | <u>(2,045)</u> |
| Net change in fund balance | <u>95,282</u> | <u>0</u> | <u>95,282</u> |
| Fund balances, beginning of year | <u>282,766</u> | <u>0</u> | <u>282,766</u> |
| Total Fund balances, beginning of year | <u>282,766</u> | <u>0</u> | <u>282,766</u> |
| Fund balance, end of period | <u>378,048</u> | <u>0</u> | <u>378,048</u> |

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2021 Through 9/30/2022

(In Whole Numbers)

| | Unit 2A | Unit 2C | Unit 3A | Unit 5B |
|--|-----------------------|---------------------|--------------------|-------------------|
| Revenues: | | | | |
| Non-ad valorem assessments | 379,499.00 | 5,393,972.00 | 410,527.00 | 389,527.00 |
| Intergovernmental revenues | - | - | - | - |
| Investment income | 1,264.00 | 45,244.00 | 1,544.00 | 1,377.00 |
| Miscellaneous | - | - | - | - |
| Total Revenues: | 380,763.00 | 5,439,216.00 | 412,071.00 | 390,903.00 |
| Expenditures: | | | | |
| Principal | 190,000.00 | 1,610,000.00 | 305,000.00 | 359,933.00 |
| Interest | 55,284.00 | 3,785,750.00 | 113,413.00 | 33,196.00 |
| Debt issuance costs | 47,150.00 | - | - | - |
| Advance Refunding escrow agent | 169,489.00 | - | - | - |
| Other | 3,756.00 | 53,712.00 | 4,076.00 | 3,870.00 |
| Total Expenditures: | 465,678.00 | 5,449,462.00 | 422,488.00 | 396,999.00 |
| Excess (deficiency) of revenues over expenditures | (84,915.00) | (10,246.00) | (10,417.00) | (6,095.00) |
| Other financing sources (uses): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Refunding debt Issued | 3,580,000.00 | - | - | - |
| (Discount)/Premuim on refunded debt | - | - | - | - |
| Special assessment bond proceeds | - | - | - | - |
| Payment to refunded bonds escrow agent | | | | |
| Payment to Refunded Debt | (3,522,935.00) | - | - | - |
| Total Payment to refunded bonds escrow agent | (3,522,935.00) | - | - | - |
| Total Other financing sources (uses): | 57,065.00 | - | - | - |
| Net change in fund balance | (27,850.00) | (10,246.00) | (10,417.00) | (6,095.00) |
| Fund balances, beginning of year | 89,583.00 | 7,921,523.00 | 62,955.00 | 22,433.00 |
| Fund balance, end of period | 61,733.00 | 7,911,277.00 | 52,538.00 | 16,338.00 |

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2021 Through 9/30/2022

(In Whole Numbers)

| | Unit 9A | Unit 9B | Unit 16 | Unit 19 |
|--|---------------------|---------------------|-----------------------|-------------------|
| Revenues: | | | | |
| Non-ad valorem assessments | 2,797,080.00 | 1,321,429.00 | 788,048.00 | - |
| Intergovernmental revenues | - | - | - | - |
| Investment income | 6,632.00 | 8,288.00 | 3,364.00 | 1.00 |
| Miscellaneous | - | - | - | - |
| Total Revenues: | 2,803,712.00 | 1,329,717.00 | 791,412.00 | 1.00 |
| Expenditures: | | | | |
| Principal | 2,376,335.00 | 995,000.00 | 105,000.00 | - |
| Interest | 454,528.00 | 353,675.00 | 60,799.00 | - |
| Debt issuance costs | - | - | 58,660.00 | - |
| Advance Refunding escrow agent | - | - | 1,290,338.00 | - |
| Other | 27,794.00 | 13,099.00 | 6,663.00 | - |
| Total Expenditures: | 2,858,657.00 | 1,361,774.00 | 1,521,460.00 | - |
| Excess (deficiency) of revenues over expenditures | (54,944.00) | (32,057.00) | (730,048.00) | 1.00 |
| Other financing sources (uses): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | (7,016.00) |
| Refunding debt Issued | - | - | 3,275,000.00 | - |
| (Discount)/Premuim on refunded debt | - | - | - | - |
| Special assessment bond proceeds | - | - | - | - |
| Payment to refunded bonds escrow agent | - | - | - | - |
| Payment to Refunded Debt | - | - | (3,275,000.00) | - |
| Total Payment to refunded bonds escrow agent | - | - | (3,275,000.00) | - |
| Total Other financing sources (uses): | - | - | - | (7,016.00) |
| Net change in fund balance | (54,944.00) | (32,057.00) | (730,048.00) | (7,015.00) |
| Fund balances, beginning of year | 840,549.00 | 866,109.00 | 840,195.00 | 7,015.00 |
| Fund balance, end of period | 785,604.00 | 834,052.00 | 110,147.00 | - |

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2021 Through 9/30/2022

(In Whole Numbers)

| | Unit 27B | Unit 43 | Unit 44 | Unit 45 |
|--|-----------------------|---------------------|-----------------------|-------------------|
| Revenues: | | | | |
| Non-ad valorem assessments | 281,950.00 | 1,230,611.00 | 597,539.00 | 270,539.00 |
| Intergovernmental revenues | - | - | - | - |
| Investment income | 918.00 | 4,884.00 | 1,696.00 | 688.00 |
| Miscellaneous | - | - | - | - |
| Total Revenues: | 282,868.00 | 1,235,495.00 | 599,235.00 | 271,226.00 |
| Expenditures: | | | | |
| Principal | 180,000.00 | 970,000.00 | 140,000.00 | 184,420.00 |
| Interest | 30,020.00 | 269,958.00 | 83,152.00 | 88,808.00 |
| Debt issuance costs | 39,775.00 | - | 65,140.00 | - |
| Advance Refunding escrow agent | 346,056.00 | - | 895,078.00 | - |
| Other | 2,786.00 | 12,209.00 | 5,807.00 | 2,729.00 |
| Total Expenditures: | 598,637.00 | 1,252,167.00 | 1,189,177.00 | 275,958.00 |
| Excess (deficiency) of revenues over expenditures | (315,769.00) | (16,672.00) | (589,942.00) | (4,731.00) |
| Other financing sources (uses): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Refunding debt Issued | 2,205,000.00 | - | 4,785,000.00 | - |
| (Discount)/Premuim on refunded debt | - | - | - | - |
| Special assessment bond proceeds | - | - | - | - |
| Payment to refunded bonds escrow agent | | | | |
| Payment to Refunded Debt | (2,205,000.00) | - | (4,720,860.00) | - |
| Total Payment to refunded bonds escrow agent | (2,205,000.00) | - | (4,720,860.00) | - |
| Total Other financing sources (uses): | - | - | 64,140.00 | - |
| Net change in fund balance | (315,769.00) | (16,672.00) | (525,802.00) | (4,731.00) |
| Fund balances, beginning of year | 352,590.00 | 503,993.00 | 634,574.00 | 89,399.00 |
| Fund balance, end of period | 36,821.00 | 487,321.00 | 108,772.00 | 84,668.00 |

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2021 Through 9/30/2022

(In Whole Numbers)

| | Unit 46 | Unit 53 |
|--|--------------------|---------------------|
| Revenues: | | |
| Non-ad valorem assessments | 760,774.00 | 3,106,577.00 |
| Intergovernmental revenues | - | - |
| Investment income | 5,927.00 | 29,006.00 |
| Miscellaneous | - | - |
| Total Revenues: | 766,701.00 | 3,135,583.00 |
| Expenditures: | | |
| Principal | 405,000.00 | 860,000.00 |
| Interest | 375,838.00 | 2,220,865.00 |
| Debt issuance costs | - | - |
| Advance Refunding escrow agent | - | - |
| Other | 7,519.00 | 30,923.00 |
| Total Expenditures: | 788,356.00 | 3,111,788.00 |
| Excess (deficiency) of revenues over expenditures | (21,655.00) | 23,795.00 |
| Other financing sources (uses): | | |
| Transfers in | - | - |
| Transfers out | - | - |
| Refunding debt Issued | - | - |
| (Discount)/Premuim on refunded debt | - | - |
| Special assessment bond proceeds | - | - |
| Payment to refunded bonds escrow agent | - | - |
| Payment to Refunded Debt | - | - |
| Total Payment to refunded bonds escrow agent | - | - |
| Total Other financing sources (uses): | - | - |
| Net change in fund balance | (21,655.00) | 23,795.00 |
| Fund balances, beginning of year | 775,061.00 | 4,553,586.00 |
| Fund balance, end of period | 753,406.00 | 4,577,381.00 |

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2021 Through 9/30/2022

(In Whole Numbers)

| | Unit 2C | Unit 5 | Unit 16 | Unit 25 |
|--|--------------------|------------------|-----------------|---------------|
| Revenues: | | | | |
| Intergovernmental revenues | - | - | - | - |
| Investment income | 15,093 | 9,441 | 3,862 | 103 |
| Miscellaneous | - | - | - | - |
| Total Revenues: | 15,093 | 9,441 | 3,862 | 103 |
| Expenditures: | | | | |
| Capital outlay | 2,741,811 | - | 71,773 | 440 |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Debt issuance costs | - | 29,100 | - | - |
| Total Expenditures: | 2,741,811 | 29,100 | 71,773 | 440 |
| Excess (deficiency) of revenues over expenditures | (2,726,719) | (19,659) | (67,912) | (337) |
| Other financing sources (uses): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (35,945) | - | (4,785) | (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 | - | - | - | - |
| Total Other financing sources (uses): | (302,227) | 2,400,000 | 23,465 | (92) |
| Net change in fund balance | (3,028,945) | 2,380,341 | (44,447) | (428) |
| Fund balances, beginning of year | 5,723,424 | - | 810,413 | 20,644 |
| Fund balance, end of period | 2,694,479 | 2,380,341 | 765,967 | 20,216 |

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2021 Through 9/30/2022

(In Whole Numbers)

| | Unit 53 |
|---|-------------|
| Revenues: | |
| Intergovernmental revenues | - |
| Investment income | 29,079 |
| Miscellaneous | - |
| Total Revenues: | 29,079 |
| Expenditures: | |
| Capital outlay | 4,284,683 |
| Principal | - |
| Interest | - |
| Debt issuance costs | - |
| Total Expenditures: | 4,284,683 |
| Excess (deficiency) of revenues over expenditures | (4,255,604) |
| Other financing sources (uses): | |
| Transfers in | - |
| Transfers out | (37,478) |
| Capital contributions from landowners | - |
| Repayment to landowners | - |
| Promissory notes issued | - |
| Special assessment bond proceeds | - |
| Discount on special assessment bonds issued | - |
| Premium on special assessment bonds issued | - |
| Total Other financing sources (uses): | (37,478) |
| Net change in fund balance | (4,293,082) |
| Fund balances, beginning of year | 10,101,523 |
| Fund balance, end of period | 5,808,441 |

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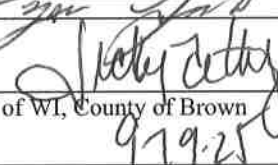
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NOTICE OF ANNUAL MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that in satisfaction of the requirements of Chapter 189.015 (1), Florida Statutes, the following is a list of regular meetings of the Board of Supervisors of Northern Palm Beach County Improvement District, as well as possible additional Board of Supervisors or Committee meetings that may be held between Oct. 1, 2022 and Sept. 30, 2023. All such meetings will begin at 8:00 a.m. and, unless held by means of a virtual electronic medium in those instances where legally authorized to do so, will be held in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418.

Regular Board of Supervisors meetings will be held on 10/26/2022, 11/16/2022, 12/14/2022, 01/25/2023, 02/22/2023, 03/22/2023, 04/26/2023, 05/24/2023, 06/28/2023, 07/26/2023, 08/23/2023 and 09/27/2023.

Possible Board of Supervisors or Committee meetings may also be held, on an as-needed basis, on the following dates: 10/12/22, 01/11/2023, 02/08/2023, 03/08/2023, 04/12/2023, 05/10/2023, 06/14/2023, 07/12/2023, 08/09/2023 and 09/13/2023.

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
September 25, 2022 #7758804