



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

PUBLIC HEARING AGENDA
ADMINISTRATIVE BUILDING AND EOC
359 HIATT DRIVE
PALM BEACH GARDENS, FLORIDA
August 23, 2023
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) General
Proposed Fiscal Year 2023/2024 Annual Budget and Assessment Roll
 - a) Presentation of Assessment Rates
 - b) Receive Comments from the Public on Proposed 2023/2024 Annual Budget and Assessment Roll
 - c) Receive Comments from the Board on Proposed 2023/2024 Annual Budget and Assessment Roll
- 5) Receive and File
- 6) Adjourn



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EXECUTIVE SUMMARY

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

DATE: August 23, 2023

FROM: Katie Roundtree, Director of Finance & Administration

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

RE: Proposed Fiscal Year 2023/2024 Annual Budget and Assessment Roll

Background

Pursuant to the provisions of Section 197.3632 and Chapter 189, Florida Statutes, a Notice of Public Hearing was advertised for this meeting for the purpose of receiving public comment on Northern's proposed 2023/2024 Budget, together with the adoption of Northern's 2023/2024 Budget and Non-Ad Valorem Assessment Roll.

The assessment rates for the Fiscal Year (FY) 2023/2024 Budget are attached. The single most important action the Board of Supervisors take each year is the timely approval of Northern's Budget and Non-Ad Valorem Assessment Roll. This concludes six months of preparation and will fund the FY 2023/2024 maintenance activities and provide for the payment of principal and interest to Northern's bondholders.

The final rates are unchanged from the assessment rates approved with the TRIM resolution.

The assessment rates will be incorporated into the final tax roll submitted to Palm Beach County no later than September 15, 2023.

Resolution No. 2023-04 will be presented in the Regular Meeting that will officially adopt the 2023/2024 Budget and Non-Ad Valorem Assessment Roll as well as appoint representatives to certify the Roll to the Palm Beach County Tax Collector.

Fiscal Impact

The total recommended FY 2023/2024 Budget is \$42,392,288 and is a 7.3% or approximately \$2.9 million increase from the FY 2022/2023 Budget.

Recommendation

This item is presented for public comment and the Resolution will be considered at the Regular Meeting scheduled directly following the Public Hearing.

Budgeted Fiscal Year 2023/2024 Assessment Rates

Unit(s)	Description	23/24 Tax Per Assessable Unit PROPOSED			22/23 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
		Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
1	ALL NON EXEMPT PARCELS	-	64.68	64.68	-	59.29	59.29	-	5.39	5.39	9%	929.0000	Nearest Whole Acre
2	ALL NON EXEMPT PARCELS	-	42.94	42.94	-	41.95	41.95	-	0.99	0.99	2%	3,235.0000	Nearest Whole Acre
2 and 28	ALL NON EXEMPT PARCELS	-	42.94	42.94	-	41.95	41.95	-	0.99	0.99	2%	252.0000	Nearest Whole Acre
2 and 2A	ALL NON EXEMPT PARCELS	62.36	69.77	132.13	61.37	65.17	126.54	0.99	4.60	5.59	4%	3,019.0000	Nearest Whole Acre
2 and 2A	MFR	62.36	69.77	132.13	61.37	65.17	126.54	0.99	4.60	5.59	4%	132.0000	Nearest Whole Acre
2 and 2A	SFE	62.36	69.77	132.13	61.37	65.17	126.54	0.99	4.60	5.59	4%	33.0000	Nearest Whole Acre
2 and 2A	SFC	62.36	69.77	132.13	61.37	65.17	126.54	0.99	4.60	5.59	4%	798.0000	Nearest Whole Acre
2, 2A and 2C	Undeveloped, undifferentiated	62.36	69.77	132.13	61.37	65.17	126.54	0.99	4.60	5.59	4%	31.0000	Nearest Whole Acre
2, 2A and 2C	Undeveloped, undifferentiated	20,081.33	1,467.85	21,549.18	20,357.30	1,285.76	21,643.06	(275.97)	182.09	(93.88)	0%	29.8424	Actual Acreage
2, 2A and 2C	Community Only - Biotech A	62.36	69.77	132.13	61.37	65.17	126.54	0.99	4.60	5.59	4%	70.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech A	10,790.49	788.69	11,579.18	10,805.57	682.52	11,488.09	(15.08)	106.17	91.09	1%	69.8669	Actual Acreage
2, 2A and 2C	Community Only - Biotech B	62.36	69.77	132.13	61.37	65.17	126.54	0.99	4.60	5.59	4%	7.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech B	13,728.57	1,003.44	14,732.01	13,747.75	868.36	14,616.11	(19.18)	135.08	115.90	1%	6.5695	Actual Acreage
2, 2A and 2C	Community Only - Office	62.36	69.77	132.13	61.37	65.17	126.54	0.99	4.60	5.59	4%	26.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Office	15,873.21	1,160.19	17,033.40	15,895.38	1,004.01	16,899.39	(22.17)	156.18	134.01	1%	26.4179	Actual Acreage
2, 2A and 2C	Community Only - Commercial/Retail	62.36	69.77	132.13	61.37	65.17	126.54	0.99	4.60	5.59	4%	43.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Commercial/Retail	11,402.35	833.41	12,235.76	11,418.28	721.22	12,139.50	(15.93)	112.19	96.26	1%	39.3471	Actual Acreage
2, 2A and 2C	Community Only - Apartment	62.36	69.77	132.13	61.37	65.17	126.54	0.99	4.60	5.59	4%	13.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Apartment	11,185.41	1,001.49	12,186.90	11,201.04	866.68	12,067.72	(15.63)	134.81	119.18	1%	12.7578	Actual Acreage
2, 2A and 2C	Community Only - Utility	62.36	69.77	132.13	61.37	65.17	126.54	0.99	4.60	5.59	4%	5.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Utility	3,677.32	268.78	3,946.10	3,682.45	232.60	3,915.05	(5.13)	36.18	31.05	1%	4.9994	Actual Acreage
2, 2A and 2C	Parcel C -Townhome – Residential	435.45	97.04	532.49	434.98	88.77	523.75	0.47	8.27	8.74	2%	143.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C -Townhome – Residential	18,889.20	1,380.63	20,269.83	18,915.59	1,194.78	20,110.37	(26.39)	185.85	159.46	1%	6.1103	Actual Acreage
2, 2A and 2C	Parcel C -Single Family – Residential	1,250.63	156.62	1,407.25	1,251.30	140.33	1,391.63	(0.67)	16.29	15.62	1%	217.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C -Single Family – Residential	9,451.91	690.85	10,142.76	9,465.12	597.85	10,062.97	(13.21)	93.00	79.79	1%	29.5319	Actual Acreage
2, 2A and 2C	Parcel D -Single Family – Residential	1,143.24	148.77	1,292.01	1,143.76	133.54	1,277.30	(0.52)	15.23	14.71	1%	117.0000	Nearest Whole Acre
2, 2A and 2C	Parcel D -Single Family – Residential	9,451.91	690.85	10,142.76	9,465.12	597.85	10,062.97	(13.21)	93.00	79.79	1%	16.1543	Actual Acreage
2, 2A and 2C	Parcel E -Single Family – Residential	1,142.32	148.71	1,291.03	1,142.84	133.48	1,276.32	(0.52)	15.23	14.71	1%	199.0000	Nearest Whole Acre
2, 2A and 2C	Parcel E -Single Family – Residential	9,451.91	690.85	10,142.76	9,465.12	597.85	10,062.97	(13.21)	93.00	79.79	1%	28.6451	Actual Acreage
2, 2A and 2C	Parcel F -Townhome – Residential	743.23	124.38	867.61	743.19	112.43	855.62	0.04	11.95	11.99	1%	255.0000	Nearest Whole Acre
2, 2A and 2C	Parcel F -Townhome – Residential	18,889.20	1,380.63	20,269.83	18,915.59	1,194.78	20,110.37	(26.39)	185.85	159.46	1%	10.3260	Actual Acreage
2, 2A and 2C	Parcel G -Single Family – Residential	1,290.75	159.55	1,450.30	1,262.63	141.05	1,403.68	28.12	18.50	46.62	3%	458.0000	Nearest Whole Acre
2, 2A and 2C	Parcel G -Single Family – Residential	9,451.91	690.85	10,142.76	9,465.12	597.85	10,062.97	(13.21)	93.00	79.79	1%	76.6618	Actual Acreage
3	ALL NON EXEMPT PARCELS	-	141.17	141.17	-	129.65	129.65	-	11.52	11.52	9%	1,863.0000	Nearest Whole Acre
3 and 3A	PAR A	506.91	490.76	997.67	515.35	412.81	928.16	(8.44)	77.95	69.51	7%	74.0000	Nearest Whole Acre
3 and 3A	PAR B	479.76	472.03	951.79	487.74	397.65	885.39	(7.98)	74.38	66.40	7%	86.0000	Nearest Whole Acre
3 and 3A	PAR C	456.12	455.73	911.85	463.71	384.44	848.15	(7.59)	71.29	63.70	8%	88.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 1	510.28	493.08	1,003.36	518.78	414.70	933.48	(8.50)	78.38	69.88	7%	71.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 2	457.01	456.35	913.36	464.62	384.94	849.56	(7.61)	71.41	63.80	8%	15.0000	Nearest Whole Acre
3 and 3A	PAR E	494.84	482.43	977.27	503.07	406.07	909.14	(8.23)	76.36	68.13	7%	114.0000	Nearest Whole Acre
3 and 3A	PAR F	182.07	266.74	448.81	185.10	231.36	416.46	(3.03)	35.38	32.35	8%	136.0000	Nearest Whole Acre
3 and 3A	PAR G	548.58	519.49	1,068.07	557.71	436.09	993.80	(9.13)	83.40	74.27	7%	40.0000	Nearest Whole Acre
3 and 3A	PAR H	570.67	534.73	1,105.40	580.17	448.43	1,028.60	(9.50)	86.30	76.80	7%	54.0000	Nearest Whole Acre
3 and 3A	PAR J	322.03	363.26	685.29	327.39	309.54	636.93	(5.36)	53.72	48.36	8%	132.0000	Nearest Whole Acre
3 and 3A	APTS & COMMERCIAL	3,581.09	2,610.85	6,191.94	3,640.70	2,130.08	5,770.78	(59.61)	480.77	421.16	7%	24.0000	Nearest Whole Acre
4	ALL NON EXEMPT PARCELS	-	71.39	71.39	-	65.49	65.49	-	5.90	5.90	9%	8,562.0000	Nearest Whole Acre
5	ALL NON EXEMPT PARCELS	-	74.62	74.62	-	64.19	64.19	-	10.43	10.43	16%	1,642.0000	Nearest Whole Acre
5 and 5E	ALL NON EXEMPT PARCELS	-	74.62	74.62	-	64.19	64.19	-	10.43	10.43	16%	1,348.0000	Nearest Whole Acre
5 and 5A	GOLF COURSE	-	528.35	528.35	-	245.98	245.98	-	282.37	282.37	115%	128.0000	Nearest Whole Acre
5 and 5A	INDUSTRIAL	-	2,992.15	2,992.15	-	1,237.37	1,237.37	-	1,754.78	1,754.78	142%	196.0000	Nearest Whole Acre
5 and 5A	Emerald Dunes Condos	-	248.51	248.51	-	134.11	134.11	-	114.40	114.40	85%	302.0000	Nearest Whole Acre

1.14

Budgeted Fiscal Year 2023/2024 Assessment Rates

Unit(s)	Description	23/24 Tax Per Assessable Unit PROPOSED			22/23 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
		Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
5 and 5A	Business Park Vista Center	-	482.22	482.22	-	228.09	228.09	-	254.13	254.13	111%	136.0000	Nearest Whole Acre
5 and 5A	Ventura Greens at Emerald Dunes	-	491.41	491.41	-	231.79	231.79	-	259.62	259.62	112%	70.0000	Nearest Whole Acre
5 and 5A	Links at Emerald Dunes	-	311.18	311.18	-	159.31	159.31	-	151.87	151.87	95%	185.0000	Nearest Whole Acre
5 and 5A	Villas at Emerald Dunes	-	280.75	280.75	-	147.08	147.08	-	133.67	133.67	91%	184.0000	Nearest Whole Acre
5 and 5A	Vista Center Condos	-	1,047.13	1,047.13	-	455.25	455.25	-	591.88	591.88	130%	12.0000	Per Parcel
5 and 5B	RESIDENTIAL	335.11	201.54	536.65	338.21	149.80	488.01	(3.10)	51.74	48.64	10%	1,082.0000	Nearest Whole Acre
5 and 5B	COMMERCIAL	2,436.72	997.48	3,434.20	2,459.24	686.69	3,145.93	(22.52)	310.79	288.27	9%	7.0000	Nearest Whole Acre
5 and 5B	Mezzano Condo	94.76	110.51	205.27	95.64	88.40	184.04	(0.88)	22.11	21.23	12%	240.0000	Nearest Whole Acre
5 and 5C	RESIDENTIAL	-	113.22	113.22	-	98.54	98.54	-	14.68	14.68	15%	1,367.0000	Nearest Whole Acre
5 and 5D	COMMERCIAL/AC	-	174.20	174.20	-	132.03	132.03	-	42.17	42.17	32%	32.0000	Nearest Whole Acre
5 and 5D	San Michele condo	-	81.59	81.59	-	68.94	68.94	-	12.65	12.65	18%	300.0000	Nearest Whole Acre
5 and 5D	RESIDENTIAL	-	224.10	224.10	-	166.02	166.02	-	58.08	58.08	35%	881.0000	Nearest Whole Acre
7	ALL NON EXEMPT PARCELS	-	46.85	46.85	-	43.38	43.38	-	3.47	3.47	8%	2,797.0000	Nearest Whole Acre
9	ALL NON EXEMPT PARCELS	-	78.40	78.40	-	69.38	69.38	-	9.02	9.02	13%	333.0000	Nearest Whole Acre
9 and 28	ALL NON EXEMPT PARCELS	-	78.40	78.40	-	69.38	69.38	-	9.02	9.02	13%	90.0000	Nearest Whole Acre
9, 9A and 9B	RESIDENTIAL/AC	2,511.89	1,335.54	3,847.43	2,546.18	1,149.63	3,695.81	(34.29)	185.91	151.62	4%	943.4400	NAV Factor
9, 9A and 9B	GOLF COURSE/AC	761.47	431.95	1,193.42	770.47	373.09	1,143.56	(9.00)	58.86	49.86	4%	169.3400	NAV Factor
9, 9A and 9B	COMMERCIAL/AC	7,975.97	4,249.60	12,225.57	8,094.06	3,654.26	11,748.32	(118.09)	595.34	477.25	4%	217.9400	NAV Factor
11	ALL NON EXEMPT PARCELS	-	556.73	556.73	-	516.56	516.56	-	40.17	40.17	8%	3,974.0000	Nearest Whole Acre
11 and 11A	ALL NON EXEMPT PARCELS	-	556.73	556.73	-	516.56	516.56	-	40.17	40.17	8%	1,747.0000	Nearest Whole Acre
12	ALL NON EXEMPT PARCELS	-	39.30	39.30	-	33.85	33.85	-	5.45	5.45	16%	737.0000	Nearest Whole Acre
12 and 31	GOLF COURSE - 12/28/31	-	364.46	364.46	-	276.66	276.66	-	87.80	87.80	32%	78.0000	Nearest Whole Acre
12 and 31	RESIDENTIAL - 12/28/31	-	536.06	536.06	-	404.81	404.81	-	131.25	131.25	32%	1,057.0000	Nearest Whole Acre
12 and 12A	ALL NON EXEMPT PARCELS	-	253.76	253.76	-	230.91	230.91	-	22.85	22.85	10%	127.0000	Nearest Whole Acre
14	A	-	893.88	893.88	-	738.11	738.11	-	155.77	155.77	21%	416.0000	Nearest Whole Acre
14	C (MARSH POINTE)	-	494.88	494.88	-	407.90	407.90	-	86.98	86.98	21%	28.0000	Nearest Whole Acre
14	B	-	893.88	893.88	-	738.11	738.11	-	155.77	155.77	21%	700.0000	Nearest Whole Acre
15	ALL NON EXEMPT PARCELS	-	231.33	231.33	-	198.46	198.46	-	32.87	32.87	17%	4,308.0000	Nearest Whole Acre
16	ALL NON EXEMPT PARCELS	588.52	1,505.85	2,094.37	617.61	1,375.41	1,993.02	(29.09)	130.44	101.35	5%	913.0000	Nearest Whole Acre
18	APARTMENTS	-	3,459.40	3,459.40	-	2,657.86	2,657.86	-	801.54	801.54	30%	15.0000	Nearest Whole Acre
18	COMMERCIAL	-	7,750.23	7,750.23	-	5,954.52	5,954.52	-	1,795.71	1,795.71	30%	15.0000	Nearest Whole Acre
18	GOLF COURSE	-	833.24	833.24	-	640.18	640.18	-	193.06	193.06	30%	437.0000	Nearest Whole Acre
18	PSO	-	2,282.76	2,282.76	-	1,753.85	1,753.85	-	528.91	528.91	30%	4.0000	Nearest Whole Acre
18	ERU	-	905.30	905.30	-	695.55	695.55	-	209.75	209.75	30%	1,862.0000	Nearest Whole Acre
19	Non-condo Parcels	-	1,665.47	1,665.47	-	1,511.73	1,511.73	-	153.74	153.74	10%	103.0000	Nearest Whole Acre
19 and 19A	52434205250010000	-	10,956.26	10,956.26	-	10,046.23	10,046.23	-	910.03	910.03	9%	1.0000	Per Parcel
19 and 19A	52434205260270051	-	3,662.57	3,662.57	-	3,359.36	3,359.36	-	303.21	303.21	9%	1.0000	Per Parcel
19 and 19A	52434205260270052	-	1,845.60	1,845.60	-	1,694.18	1,694.18	-	151.42	151.42	9%	1.0000	Per Parcel
19 and 19A	52434205260270062	-	1,918.85	1,918.85	-	1,768.37	1,768.37	-	150.48	150.48	9%	1.0000	Per Parcel
19 and 19A	52434205260270063	-	5,492.25	5,492.25	-	5,037.42	5,037.42	-	454.83	454.83	9%	1.0000	Per Parcel
19 and 19A	52434205260270064	-	5,520.68	5,520.68	-	5,066.21	5,066.21	-	454.47	454.47	9%	1.0000	Per Parcel
19 and 19A	52434205260270065	-	1,867.91	1,867.91	-	1,716.78	1,716.78	-	151.13	151.13	9%	1.0000	Per Parcel
19 and 19A	52434205260270067	-	1,846.86	1,846.86	-	1,695.46	1,695.46	-	151.40	151.40	9%	1.0000	Per Parcel
19 and 19A	52434205260270068	-	1,845.87	1,845.87	-	1,694.45	1,694.45	-	151.42	151.42	9%	1.0000	Per Parcel
19 and 19A	52434205260270069	-	1,859.23	1,859.23	-	1,707.98	1,707.98	-	151.25	151.25	9%	1.0000	Per Parcel
19 and 19A	2979 PGA CONDO	-	1,263.06	1,263.06	-	1,162.53	1,162.53	-	100.53	100.53	9%	3.0000	Per Parcel
19 and 19A	52434205270270042	-	3,719.10	3,719.10	-	3,416.62	3,416.62	-	302.48	302.48	9%	1.0000	Per Parcel
19 and 19A	52434206000001100	-	9,349.68	9,349.68	-	8,594.14	8,594.14	-	755.54	755.54	9%	1.0000	Per Parcel
19 and 19A	52434206000003040	-	9,189.91	9,189.91	-	8,432.32	8,432.32	-	757.59	757.59	9%	1.0000	Per Parcel
19 and 19A	52434206280010000	-	11,340.21	11,340.21	-	10,435.11	10,435.11	-	905.10	905.10	9%	1.0000	Per Parcel
19 and 19A	52434206030010000	-	5,574.66	5,574.66	-	5,120.88	5,120.88	-	453.78	453.78	9%	1.0000	Per Parcel
19 and 19A	52434206030030000	-	5,580.75	5,580.75	-	5,127.06	5,127.06	-	453.69	453.69	9%	1.0000	Per Parcel
19 and 19A	52434206050000000	-	43,732.05	43,732.05	-	40,265.90	40,265.90	-	3,466.15	3,466.15	9%	1.0000	Per Parcel

1.15

Budgeted Fiscal Year 2023/2024 Assessment Rates

Unit(s)	Description	23/24 Tax Per Assessable Unit PROPOSED			22/23 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
		Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
19 and 19A	5243420606000000	-	11,439.42	11,439.42	-	10,535.61	10,535.61	-	903.81	903.81	9%	1.0000	Per Parcel
19 and 19A	52434206070010010	-	3,646.21	3,646.21	-	3,342.79	3,342.79	-	303.42	303.42	9%	1.0000	Per Parcel
19 and 19A	52434206070010020	-	1,868.85	1,868.85	-	1,717.72	1,717.72	-	151.13	151.13	9%	1.0000	Per Parcel
19 and 19A	52434206070020000	-	5,541.71	5,541.71	-	5,087.51	5,087.51	-	454.20	454.20	9%	1.0000	Per Parcel
19 and 19A	52434206080010000	-	3,642.44	3,642.44	-	3,338.97	3,338.97	-	303.47	303.47	9%	1.0000	Per Parcel
19 and 19A	52434206120010020	-	17,414.96	17,414.96	-	16,062.54	16,062.54	-	1,352.42	1,352.42	8%	1.0000	Per Parcel
19 and 19A	52434206120010040	-	3,769.55	3,769.55	-	3,467.72	3,467.72	-	301.83	301.83	9%	1.0000	Per Parcel
19 and 19A	52434206120020000	-	15,502.12	15,502.12	-	14,300.25	14,300.25	-	1,201.87	1,201.87	8%	1.0000	Per Parcel
19 and 19A	52434206120030000	-	1,936.57	1,936.57	-	1,786.32	1,786.32	-	150.25	150.25	8%	1.0000	Per Parcel
19 and 19A	52434206300010000	-	82,240.34	82,240.34	-	80,185.48	80,185.48	-	2,054.86	2,054.86	3%	1.0000	Per Parcel
19 and 19A	52434206300130000	-	1,811.50	1,811.50	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1.0000	Per Parcel
19 and 19A	52434206300180000	-	3,589.56	3,589.56	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1.0000	Per Parcel
19 and 19A	2701 PGA Blvd Condominium	-	610.86	610.86	-	420.25	420.25	-	190.61	190.61	45%	3.0000	Nearest Whole Acre
19 and 19A	Harbour Oaks (317 Units)	-	217.06	217.06	-	198.38	198.38	-	18.68	18.68	9%	317.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 710 sq ft	-	105.64	105.64	-	96.64	96.64	-	9.00	9.00	9%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 783-816 sq ft	-	106.64	106.64	-	97.64	97.64	-	9.00	9.00	9%	166.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 896 sq ft	-	107.50	107.50	-	98.52	98.52	-	8.98	8.98	9%	36.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 999-1016 sq ft	-	108.64	108.64	-	99.67	99.67	-	8.97	8.97	9%	194.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1081 sq ft	-	109.35	109.35	-	100.39	100.39	-	8.96	8.96	9%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1203 sq ft	-	110.57	110.57	-	101.62	101.62	-	8.95	8.95	9%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1288-1331 sq ft	-	111.69	111.69	-	102.76	102.76	-	8.93	8.93	9%	128.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1370 sq ft	-	112.24	112.24	-	103.31	103.31	-	8.93	8.93	9%	44.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1718-1730 sq ft	-	115.74	115.74	-	106.86	106.86	-	8.88	8.88	8%	20.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1818-1832 sq ft	-	116.78	116.78	-	107.92	107.92	-	8.86	8.86	8%	16.0000	Nearest Whole Acre
19 and 19A	52434206230010000	-	1,216.72	1,216.72	-	1,116.94	1,116.94	-	99.78	99.78	9%	1.0000	Per Parcel
19 and 19A	52434206230020000	-	547.38	547.38	-	502.49	502.49	-	44.89	44.89	9%	1.0000	Per Parcel
19 and 19A	52434206230020010	-	1,474.47	1,474.47	-	1,353.55	1,353.55	-	120.92	120.92	9%	1.0000	Per Parcel
19 and 19A	52434206230020020	-	1,102.44	1,102.44	-	1,012.03	1,012.03	-	90.41	90.41	9%	1.0000	Per Parcel
19 and 19A	52434206230030000	-	1,500.17	1,500.17	-	1,377.14	1,377.14	-	123.03	123.03	9%	1.0000	Per Parcel
19 and 19A	52434206230030010	-	2,141.31	2,141.31	-	1,965.70	1,965.70	-	175.61	175.61	9%	1.0000	Per Parcel
19 and 19A	52434206230030020	-	1,433.77	1,433.77	-	1,316.19	1,316.19	-	117.58	117.58	9%	1.0000	Per Parcel
19 and 19A	52434206230040000	-	824.66	824.66	-	757.03	757.03	-	67.63	67.63	9%	1.0000	Per Parcel
19 and 19A	52434206230050000	-	122.46	122.46	-	112.41	112.41	-	10.05	10.05	9%	1.0000	Per Parcel
19 and 19A	52434206230060000	-	714.36	714.36	-	655.79	655.79	-	58.57	58.57	9%	1.0000	Per Parcel
19 and 19A	Landmark at the Gardens Condos	-	54.84	54.84	-	50.27	50.27	-	4.57	4.57	9%	166.0000	Per Parcel
20	A	-	1,080.96	1,080.96	-	1,088.75	1,088.75	-	(7.79)	(7.79)	-1%	96.0000	Nearest Whole Acre
20	B	-	810.72	810.72	-	816.56	816.56	-	(5.84)	(5.84)	-1%	23.0000	Nearest Whole Acre
20	C	-	540.48	540.48	-	544.37	544.37	-	(3.89)	(3.89)	-1%	154.0000	Nearest Whole Acre
20	D	-	270.24	270.24	-	272.19	272.19	-	(1.95)	(1.95)	-1%	83.0000	Nearest Whole Acre
21	ALL NON EXEMPT PARCELS	-	2,752.58	2,752.58	-	1,701.27	1,701.27	-	1,051.31	1,051.31	62%	303.0000	Nearest Whole Acre
23	ALL NON EXEMPT PARCELS	-	472.58	472.58	-	452.29	452.29	-	20.29	20.29	4%	691.0000	Nearest Whole Acre
24 and 24A	ALL NON EXEMPT PARCELS	-	797.27	797.27	-	557.60	557.60	-	239.67	239.67	43%	438.0000	Nearest Whole Acre
27B	Condo units - tax per unit	291.83	304.83	596.66	329.37	298.96	628.33	(37.54)	5.87	(31.67)	-5%	265.0000	Nearest Whole Acre
27B	Townhomes	315.93	246.90	562.83	356.57	242.14	598.71	(40.64)	4.76	(35.88)	-6%	134.0000	Nearest Whole Acre
27B	Single Family - 40 ft lots	494.29	386.28	880.57	557.87	378.84	936.71	(63.58)	7.44	(56.14)	-6%	60.0000	Nearest Whole Acre
27B	Single Family - 50 ft lots	617.86	482.85	1,100.71	697.34	473.55	1,170.89	(79.48)	9.30	(70.18)	-6%	63.0000	Nearest Whole Acre
27B	Single Family - Preserve lots	741.46	579.44	1,320.90	836.83	568.28	1,405.11	(95.37)	11.16	(84.21)	-6%	15.0000	Nearest Whole Acre
27B	Commercial	1,128.45	1,365.80	2,494.25	1,273.60	1,339.51	2,613.11	(145.15)	26.29	(118.86)	-5%	5.8784	Actual Acreage
29	ALL NON EXEMPT PARCELS	-	718.92	718.92	-	371.05	371.05	-	347.87	347.87	94%	132.0000	Nearest Whole Acre
31	Commercial	-	3,403.82	3,403.82	-	2,541.83	2,541.83	-	861.99	861.99	34%	2.0000	Nearest Whole Acre
31	GOLF COURSE 28/31	-	325.16	325.16	-	242.81	242.81	-	82.35	82.35	34%	355.0000	Nearest Whole Acre
31	RESIDENTIAL 28/31	-	496.76	496.76	-	370.96	370.96	-	125.80	125.80	34%	518.0000	Nearest Whole Acre
32	ALL NON EXEMPT PARCELS	-	400.89	400.89	-	369.47	369.47	-	31.42	31.42	9%	27.0000	Nearest Whole Acre

1.16

Budgeted Fiscal Year 2023/2024 Assessment Rates

Unit(s)	Description	23/24 Tax Per Assessable Unit PROPOSED			22/23 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
		Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
32 and 32A	ALL NON EXEMPT PARCELS	-	573.30	573.30	-	557.56	557.56	-	15.74	15.74	3%	29.0000	Nearest Whole Acre
33	ALL NON EXEMPT PARCELS	-	335.12	335.12	-	215.04	215.04	-	120.08	120.08	56%	79.0000	Nearest Whole Acre
34	PER CONDO	-	1,090.79	1,090.79	-	1,038.39	1,038.39	-	52.40	52.40	5%	20.0000	Nearest Whole Acre
34	SINGLE FAM	-	2,417.95	2,417.95	-	2,301.78	2,301.78	-	116.17	116.17	5%	73.0000	Nearest Whole Acre
38	ALL NON EXEMPT PARCELS	-	790.42	790.42	-	767.17	767.17	-	23.25	23.25	3%	99.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS - No Debt	-	201.05	201.05	-	127.76	127.76	-	73.29	73.29	57%	10.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS	-	201.05	201.05	-	127.76	127.76	-	73.29	73.29	57%	29.0000	Nearest Whole Acre
43	SINGLE FAM	2,707.66	2,084.80	4,792.46	2,712.60	1,914.86	4,627.46	(4.94)	169.94	165.00	4%	83.4207	Actual Acreage
43	MULTI FAM	1,635.56	3,232.09	4,867.65	1,638.55	2,968.64	4,607.19	(2.99)	263.45	260.46	6%	30.9283	Actual Acreage
43	SINGLE FAM OTHER	2,032.33	1,604.85	3,637.18	2,036.04	1,474.03	3,510.07	(3.71)	130.82	127.11	4%	279.5652	Actual Acreage
43	GOLF/PRIVATE	1,026.23	810.36	1,836.59	1,028.11	744.30	1,772.41	(1.88)	66.06	64.18	4%	327.6779	Actual Acreage
43	COMMERCIAL	4,782.00	5,041.54	9,823.54	4,790.73	4,630.59	9,421.32	(8.73)	410.95	402.22	4%	14.8688	Actual Acreage
43	CONDO	348.04	274.83	622.87	348.67	252.43	601.10	(0.63)	22.40	21.77	4%	32.0000	Nearest Whole Acre
44	GOLF COURSE	1,430.91	301.53	1,732.44	1,434.44	181.93	1,616.37	(3.53)	119.60	116.07	7%	122.0000	Nearest Whole Acre
44	RES COTTAGES	1,889.66	398.20	2,287.86	1,894.33	240.26	2,134.59	(4.67)	157.94	153.27	7%	24.0000	Nearest Whole Acre
44	SINGLE FAM RES	6,200.23	1,306.54	7,506.77	6,215.55	788.32	7,003.87	(15.32)	518.22	502.90	7%	46.0000	Per Parcel
44	SINGLE FAM RES - DBL LOT	12,400.46	2,613.08	15,013.54	12,431.10	1,576.64	14,007.74	(30.64)	1,036.44	1,005.80	7%	7.0000	Per Parcel
45	ALL NON EXEMPT PARCELS	860.40	1,449.95	2,310.35	867.56	1,327.65	2,195.21	(7.16)	122.30	115.14	5%	325.0000	Nearest Whole Acre
46	Sonoma Isles (fka Lakewood)	654.10	21.13	675.23	657.54	18.73	676.27	(3.44)	2.40	(1.04)	0%	275.0000	Nearest Whole Acre
46	Jupiter CC- Single Family Lots	1,099.57	72.56	1,172.13	1,101.33	64.10	1,165.43	(1.76)	8.46	6.70	1%	407.0000	Nearest Whole Acre
46	Jupiter CC-Multi Family Pod F Condos	1,079.50	71.23	1,150.73	1,081.23	62.93	1,144.16	(1.73)	8.30	6.57	1%	149.0000	Per Parcel
47	ALL NON EXEMPT PARCELS	-	121.14	121.14	-	104.63	104.63	-	16.51	16.51	16%	484.0000	Nearest Whole Acre
49	Parcels East of Congress	-	2,418.61	2,418.61	-	1,718.68	1,718.68	-	699.93	699.93	41%	30.8638	Actual Acreage
49	Parcels West of Congress	-	448.55	448.55	-	416.37	416.37	-	32.18	32.18	8%	36.8288	Actual Acreage
51	SINGLE FAM	-	650.97	650.97	-	649.76	649.76	-	1.21	1.21	0%	48.0000	Nearest Whole Acre
51	MULTI FAM	-	389.15	389.15	-	388.43	388.43	-	0.72	0.72	0%	30.0000	Nearest Whole Acre
53	Lots - Townhome residential	1,065.36	34.28	1,099.64	1,066.98	33.93	1,100.91	(1.62)	0.35	(1.27)	0%	374.0000	Nearest Whole Acre
53	Lots -SF residential - ZLL	1,421.83	45.76	1,467.59	1,423.98	45.28	1,469.26	(2.15)	0.48	(1.67)	0%	1,030.0000	Nearest Whole Acre
53	Lots -SF residential - traditional	1,514.09	48.73	1,562.82	1,516.38	48.22	1,564.60	(2.29)	0.51	(1.78)	0%	642.0000	Nearest Whole Acre
53	Undeveloped undifferentiated	4,072.75	131.07	4,203.82	4,156.39	132.16	4,288.55	(83.64)	(1.09)	(84.73)	-2%	89.5139	Actual Acreage

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STATE OF WISCONSIN, COUNTY OF BROWN

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

08/06/2023

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 08/06/2023

Mick Allen

Legal Clerk

Mick Allen

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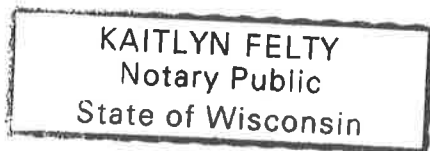
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**NOTICE OF PUBLIC HEARING
ON THE NORTHERN PALM
BEACH COUNTY IMPROVEMENT
DISTRICT 2023/2024 BUDGET AND
NON-AD VALOREM ASSESSMENT
ROLL**

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT will hold a Public Hearing on August 23, 2023 at 8:00 A.M. at its Administrative Offices located at 359 Hiatt Drive, Palm Beach Gardens, Florida 33418-7106, for the purpose of receiving public comment on its 2023/2024 budget and the 2023/2024 non-ad valorem assessment roll for its Units of Development, to be followed by adoption of its 2023/2024 budget and 2023/2024 non-ad valorem assessment roll, plus consideration of such other lawful matters as may come before its Board of Supervisors.

The owners of real property that will be assessed non-ad valorem assessments by Northern have the right to appear and be heard at the Public Hearing. Please be advised that if an affected property owner decides to appeal any decision made with respect to any matter considered at the Public Hearing, the property owner will need to ensure, at the property owner's own expense, that a verbatim record of the proceedings is made and that the record includes the testimony and evidence upon which the property owner's appeal is based.

Following adoption, Northern will certify its 2023/2024 non-ad valorem assessment roll to the Palm Beach County Tax Collector which will thereafter collect the assessments pursuant to the laws of the State of Florida.

In order to assist you in answering any questions you may have regarding the information contained in this notice, please contact Northern by either writing to the address shown above or by calling (561) 624-7830.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in the Public Hearing because of a disability or physical impairment, should contact Northern's Executive Director at the above number at least two (2) days prior to the Public Hearing.

NORTHERN PALM BEACH
COUNTY
IMPROVEMENT DISTRICT
359 Hiatt Drive
Palm Beach Gardens, Florida
33418-7106

Publish: August 6, 2023

August 6 2023 LSAR0014837



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

REGULAR MEETING AGENDA
ADMINISTRATIVE BUILDING AND EOC
359 HIATT DRIVE
PALM BEACH GARDENS, FLORIDA
August 23, 2023
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes – July 26, 2023 Regular Meeting
- 5) Comments from the Public for Items not on the Agenda
- 6) **Consent Agenda (Ask for Public Comment before approving Consent Agenda)**
 - a) Unit No. 16 – Palm Beach Park of Commerce
 - i) Consider Nineteenth Addendum to Law Enforcement Service Agreement – Sheriff of Palm Beach County
 - ii) Consider Change Order to J.W. Cheatham, LLC – Venture Way Extension (CO No. 2)
 - b) Unit No. 53 – Arden
Consider Change Order to Centerline Utilities, Inc. - Pods D-Southeast and I-North (CO No. 4)
 - c) General
 - i) Consider Declaration of Surplus Equipment
 - ii) Consider Board Meeting Schedule – Fiscal Year 2023/2024
 - d) Payment Requests
- 7) **Regular Agenda**
 - a) Unit No. 2C – Alton
 - i) Status Report
Ask for Public Comment
 - ii) Consider Sixth Amendment to Maintenance Agreement
Ask for Public Comment
 - iii) Consider Approval of Bill of Sale
Ask for Public Comment
 - b) Unit No. 5 – Henry Rolf
Status Report – Pipe Rehabilitation Project

- c) Unit No. 11 – PGA National
Status Report – Avenue of the Masters Milling and Resurfacing Project
 - d) Unit No. 16 – Palm Beach Park of Commerce
 - i) Status Report – Venture Way Extension Project
 - ii) Consider Acceptance of Water Management Easement
Ask for Public Comment
 - e) Unit No. 20 – Juno Isles
Status Report – Salinity Weir Rehabilitation Project
 - f) Unit No. 24 – Ironhorse
Discuss Florida Power & Light Project
 - g) Unit No. 53 - Arden
Status Report
 - h) General
Consider Resolution Approving & Adopting the 2023/2024 Annual Budget & Assessment Roll (2023-04)
Ask for Public Comment
- 8) Miscellaneous Reports:
- a) Engineer
 - b) Attorney
 - c) Executive Director - Public & Community Relations Report
- 9) Committee Reports:
- a) Budget, Banking & Audit Committee
Consider Committee Recommendation (under separate cover)
Ask for Public Comment
- 9) Receive and File
- 10) Comments from the Board
- 11) Adjourn

Please note the following upcoming meetings:

September 27, 2023 – 8:00 a.m.- Regular Meeting

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 07/26/23**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:03 a.m. on July 26, 2023, 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 Gregory Block, Ellen T. Baker and Brian J. LaMotte; Executive Director Dan Beatty; and General Counsel Kenneth W. Edwards of Caldwell Pacetti, et al.

Board Supervisor L. Marc Cohn was not present at this time.

Also present were District Engineer Kim Leser; District Clerk Susan Scheff; Director of Operations Ken Roundtree; Budget & Tax Roll Manager Laura Ham; Project Coordinator Polly Scherman; Permit Coordinator Kimberly Morgan; Technical Assistant/Records Management Specialist Kathleen Maloney-Pollack; Senior Accounting Intern Quinton Dang; Past Senior Accounting Intern Sahra Jamgotchian; Junior Accounting Intern Jazmin Gonzales; Karen Kummerlen of Palm Beach Gardens High School; and Ray Spear of The Grassroots Corporation.

2) ESTABLISHMENT OF A QUORUM

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

3) ADDITIONS OR DELETIONS TO THE AGENDA

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

4) APPROVAL OF MINUTES

A **motion** was made by Ms. Baker, seconded by Mr. Block and unanimously passed approving the Minutes of the June 28, 2023 Regular Meeting.

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

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

6) CONSENT AGENDA

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

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

- a) Multi-Unit
Consider Purchase Order to Everglades Laboratories, Inc.
- b) Unit No. 11 – PGA National
 - i) Consider Purchase Order to Future Horizons
 - ii) Consider Acceptance of Access Easement
- c) Unit No. 14 - Eastpointe
Consider Purchase Order to Shenandoah General Construction, LLC
- d) Payment Requests

copies of which are contained in applicable Northern files.

7) REGULAR AGENDA

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

Mr. Cohn joined the meeting at this time.

Mr. Beatty began by showing the Board the unit map and site plan. He stated that the final lift of asphalt project for Pasteur Boulevard and the balance of Alton Road has been awarded, pre-construction

meetings have taken place and final lift contracts executed.

Ms. Leser stated that the Notice to Proceed was issued late June, but a minor Change Order has been requested by the City of Palm Beach Gardens, so they are reviewing the Change Order proposal submitted by the Contractor and believe construction should begin in the next few weeks.

Mr. Boykin asked if this will be the last final lift project within Alton, and Ms. Leser advised that one additional final lift of roadway will need to be done.

Mr. Beatty then showed a photo of the hospital site, noting that the trees that were shown in last month's photos are no longer there.

Mr. LaMotte asked about the internal roads by the homes, and Ms. Leser advised that the alleyways are private, but most of roadways are Northern's with some of the main roads belonging to the City. Mr. LaMotte then asked if Northern has been approached by the University of Florida about the 70-acre parcel, and Mr. Beatty advised that there has been no contact.

Mr. Beatty then continued with additional photos of the project area.

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

**b) UNIT OF DEVELOPMENT NO. 5 – HENRY ROLF
Status Report – Pipe Rehabilitation Project**

Mr. Beatty began by showing the Board the unit map and an aerial photo of the site. He stated that the pre-construction meeting has taken place for this project which involves the large pipe beneath Vista Boulevard that is being replaced. He also stated that Northern has been awarded a Florida Resiliency Grant for approximately \$1.5 million which will supplement the Unit 5 budget.

Ms. Leser reported that in addition to the pre-construction meeting having been held, the Notice to Proceed has been issued, shop drawings are being reviewed and materials ordered with construction expected to begin mid-August.

A general discussion followed with regard to the cost of the project, whether there is a timeline in which the grant money can be spent, and if the grant money could be used for the portion of the project which was removed due to lack of funding.

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

**c) UNIT OF DEVELOPMENT NO. 5A – VISTA CENTER OF PALM BEACH
Consider Purchase Order to Shenandoah General Construction, LLC**

Mr. Beatty stated that this item involves a lake interconnect pipe that was identified during a routine inspection as needing replacement. He stated that a request for proposals was sent to three of Northern's General Service Contractors. Shenandoah General Construction, LLC submitted the only bid in the amount of \$296,430.00, and approval is recommended.

Mr. Boykin asked if the price is in line with the estimate, and Mr. Beatty advised that the estimate was \$280,000.00.

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

A **motion** was made by Ms. Baker, seconded by Mr. Block and unanimously passed approving the referenced Purchase Order No. 23-840 in the amount of \$296,430.00 to Shenandoah General Construction, LLC.

**d) UNIT OF DEVELOPMENT NO. 11 – PGA NATIONAL
Status Report – Avenue of the Masters Milling and Resurfacing Project**

Mr. Beatty began by showing the Board the unit map and an aerial photo of the site. He then showed the Board some construction photos of the project, acknowledging Ms. Scherman for taking them. He showed various progress photos, stating that the project is going smoothly and traffic control is being well handled. He believes that Staff has not received any complaints.

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

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

i) Status Report – Venture Way Extension Project

Mr. Beatty began by showing the unit map and site location, followed by aerial photos taken by Northern's drone and some photos taken on-site. He explained that our Contractor has commenced installation of the drainage and sewer elements of the project, and the project is moving along well.

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

ii) Consider Exchange Agreement

Mr. Beatty stated that this is an Exchange Agreement associated with a permit, explaining that Northern has drainage facilities which will need to be relocated as a result of a proposed site plan for this property. He further explained that the Exchange Agreement stipulates that the new improvements will need to be installed and certified prior to Northern's abandonment of the no longer needed, old drainage facilities.

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

A **motion** was made by Ms. Baker, seconded by Mr. Block and unanimously passed approving the Exchange Agreement.

**f) UNIT OF DEVELOPMENT NO. 20 – JUNO ISLES
Status Report – Salinity Weir Rehabilitation Project**

Mr. Beatty began by showing the Board the unit map and site plan. He then displayed photos of the new weir, stating that the only part of the project that remains to be completed is the salinity structure component, which is currently being fabricated.

Mr. Boykin asked about the timeline for the project's completion, and Mr. Beatty advised he has been told the project should be completed in the next week or two, noting that installation of the salinity structure component can be done in one day, once it is fabricated and received at the site.

Mr. Block asked if Northern has received any resident feedback, and Mr. Beatty advised that he has not heard of any complaints, adding that the boat lift was only out of service for five days.

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

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

Mr. Beatty began his report by initially displaying the unit map and site plan, stating that there are no construction photos, as not much construction is taking place. He reported that a Change Order may be coming to the August Board for work that was previously removed from an awarded contract, explaining that Lennar is now ready to move forward on the deleted work. He stated that Staff has heard nothing further from Lennar about future bond funding since the last Board meeting.

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

**h) GENERAL
Accounting Intern Presentation**

Ms. Ham introduced Northern's three Accounting Interns, Class of 2022 Sahra Jamgotchian, Class of 2023 Quinton Dang, and Class of 2024 Jazmin Gonzales.

Each of the interns proceeded to introduce themselves and began their group presentation by explaining the origin of the program in 2016 and the change to a two intern program in 2019. They then explained the relationship Northern has with the Palm Beach Gardens High School Magnet Program, the internship cycle, and the responsibilities of the interns as they cycle through Northern's internship program. The group then presented a slide reviewing Northern's interns over the years and what they are doing now. Ms. Jamgotchian, Mr. Dang and Ms. Gonzales described their future plans and how the program has helped them. They thanked the Board, Northern Staff and their teacher, noting that she was also in attendance, and asked if the Board had any questions.

Mr. Block asked if the interns have had an opportunity to go out in the field yet, and was advised that some of the interns have and some have not.

Mr. Boykin explained that over 60 percent of the Certified Public Accountant exam is governmental-related, noting that the interns are getting real world experience.

Mr. LaMotte commented that the interns can now add public speaking to their list of skills learned, and the Board thanked them for their presentation.

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

8) MISCELLANEOUS REPORTS

a) ENGINEER

Ms. Leser stated the Mirasol Boardwalk project has been advertised and she gave the relevant dates with regard to bid submittals.

b) ATTORNEY

Mr. Edwards reported that Northern settled the lawsuit with Mr. and Mrs. Greenberg in Unit 2C, noting that it was settled for significantly less than what they initially sought.

He also reported that the Request for Proposals for Annual Audit Services has been advertised and will be presented to the Board for consideration in August.

c) EXECUTIVE DIRECTOR

Mr. Beatty stated that his report is in the file, but took a moment to thank the interns once again for their presentation.

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

9) RECEIVE AND FILE

The following items were presented to be received and filed:

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

copies of which are contained in Northern's records.

10) COMMENTS FROM THE BOARD

Mr. Block stated that Staff and Consultants had previously presented a discussion item regarding taking over a preserve in The Bears Club (Unit 44). He further stated his understanding that the Town of Jupiter has preempted that idea and asked Mr. Beatty to summarize what has taken place.

Mr. Beatty explained his understanding that several years ago, after some back and forth with Northern, The Bears Club's took title to the preserve. They recently inquired about giving the preserve back to Northern, but Northern had some requirements that had to be met before taking the preserve property back. He reported that unbeknownst to Northern, The Bear's Club was also working with the Town of Jupiter on the preserve's ownership and came to an agreement with them for the Town to take ownership of the preserve property instead of Northern. He explained that he expects that the Town will maintain the preserve property, in perpetuity, in a manner similar to how Northern maintains a 60-acre piece of preserve property in Abacoa.

There was a brief discussion with regard to the location of the preserve area as well as the preserve Northern maintains along Donald Ross Road.

11) ADJOURN

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

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

President

Assistant Secretary



Northern Palm Beach County Improvement District
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: August 23, 2023

FROM: Katie Roundtree, Director of Finance & Administration

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

RE: Unit of Development No. 16 – Palm Beach Park of Commerce
Consider Nineteenth Addendum to the Law Enforcement Service Agreement

Background

Northern's Budget for Unit No. 16 – Palm Beach Park of Commerce includes funding for a Law Enforcement Service Agreement between Northern and the Sheriff of Palm Beach County. The term of the Nineteenth Addendum to the Agreement is for one year beginning October 1, 2023. Northern Staff has routine meetings with Palm Beach Park of Commerce representatives to discuss maintenance issues and levels of service. The Landowner's management company has informed Northern Staff that they are pleased with the Sheriff's services and would like to renew the contract. The attached amendment includes a 3% increase to the contract amount, for a total increase of \$13,437.00 over the prior year. The new contract amount is \$461,331.00.

Fiscal Impact

This expense is included in the proposed Fiscal Year 2023/2024 Budget.

Recommendation

Northern Staff recommends the Board approve the Nineteenth Addendum to the Law Enforcement Service Agreement.

NINETEENTH ADDENDUM TO THE LAW ENFORCEMENT SERVICE AGREEMENT
SHERIFF RIC L. BRADSHAW AND NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

This Nineteenth Addendum to the Law Enforcement Service Agreement is made by and between Northern Palm Beach County Improvement District (hereinafter referred to as “District”), representing an independent special district, located in Palm Beach County, and Ric L. Bradshaw, Sheriff of Palm Beach County, Florida (hereinafter referred to as “Sheriff”). District and the Sheriff shall hereinafter be referred to as the “Parties.”

WHEREAS, the Parties executed a Law Enforcement Service Agreement effective January 01, 2005, a First Addendum Effective January 01, 2006, a Second Addendum Effective January 01, 2007, a Third Addendum effective January 01, 2008, a Fourth Addendum effective January 01, 2009, a Fifth Addendum effective January 01, 2010, a Sixth Addendum effective January 01, 2011, a Seventh Addendum effective January 01, 2012, an Eighth Addendum effective January 01, 2013, a Ninth Addendum effective January 01, 2014, a Tenth Addendum effective January 01, 2015, an Eleventh Addendum effective October 01, 2015, a Twelfth Addendum effective October 01, 2016, a Thirteenth Addendum effective October 01, 2017, a Fourteenth Addendum effective October 01, 2018, a Fifteenth Addendum effective October 01, 2019, a Sixteenth Addendum effective October 01, 2020, a Seventeenth Addendum effective October 01, 2021, and an Eighteenth Addendum effective October 01, 2022, (the “Agreement”), by which the Sheriff agreed to perform law enforcement services; and

WHEREAS, the Parties wish to renew said Agreement for an additional twelve (12) months, effective October 01, 2023.

NOW, THEREFORE, in consideration of the mutual covenants herein contained the receipt and sufficiency of which are hereby acknowledged, it is agreed upon as follows:

1. In accordance with Section 4 of the Law Enforcement Service Agreement, the Parties have agreed to renew the Agreement for an additional twelve (12) month term. The term of this renewal is October 01, 2023 through September 30, 2024.
2. Section 5 of the Law Enforcement Service Agreement is amended as to the cost as follows: The total cost of personnel and equipment shall be \$461,331.00. Monthly payments shall be \$38,444.25.
3. In all other respects and unless otherwise stated, the terms and conditions of the Agreement, including prior Addendums, shall continue unchanged and in full force and effect.

IN WITNESS WHEREOF, the Parties hereto have executed this Addendum to the Agreement as of the last date all signatures below are affixed.

**PALM BEACH COUNTY
SHERIFF'S OFFICE**

**NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT**

BY: _____
Ric L. Bradshaw

BY: _____
Matthew J. Boykin

Title: Sheriff

Title: Board President

Witness: _____
Ronald Mattino, Major

Witness: _____
Dan Beatty, Executive Director

DATE: _____

DATE: _____



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

EXECUTIVE SUMMARY

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

DATE: August 23, 2023

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

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

RE: Unit of Development No. 16 – Palm Beach Park of Commerce
Consider Change Order No. 2 to J.W. Cheatham, LLC
Purchase Order No. 23-281
Venture Way Extension Project

Background

On January 25, 2023, Northern approved an Award of Contract to J.W. Cheatham, LLC to construct the extension of Venture Way within the Park Beach Park of Commerce. The contract work includes Public Improvements consisting of earthwork, paving, grading and drainage and Private Improvements consisting of the installation of potable water and sanitary sewer facilities. Change Order No. 2 is associated with the Public Improvement modification to drainage structure ST-109 to accommodate a future connection from Park of Commerce Boulevard. At the Park's request on the Private Improvement side, this change order includes the removal of four (4) gate valves proposed on the potable water main. J.W. Cheatham, LLC has provided a proposal of \$5,082.00 to complete the required drainage structure modification and a deduction of \$25,488.00 to remove the four (4) gate valves from contract work. The Project Engineer has approved the proposals and associated change order in the amount of (\$20,406.00). The change order also includes an increase in the contract time of 60 days due to delays associated with the required modifications to the potable water facilities.

Fiscal Impact

There are sufficient bond funds available to fund the \$5,082.00 increase in Public Improvements. Funding Agreement No. 3 was entered into with the landowner, PB44 FL, LLC to fund the Private Improvement components of the bid. Therefore, the \$25,488.00 deduction in Private Improvement funds will be combined with the funding currently available to cover future Private Improvement contingencies.

Recommendation

The District Engineer recommends approval of Change Order No. 2 for a net deduction of \$20,406.00 and an additional 60 days of contract time to J.W. Cheatham, LLC.

CHANGE ORDER

No. 2

PROJECT: Unit No. 16 Venture Way Extension Project

DATE: 8/8/2023

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

OWNER's Contract No.: PRJ 633

PROJECT ENGINEER: Kimley-Horn and Associates, Inc.

CONTRACTOR: J.W. Cheatham, LLC.

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

Description:

1. Replace storm drainage inlet ST-109 to provide a connection for the future Park of Commerce Blvd project. The future 24" pipe with invert elevation of 13.00 will require a 30" opening. Increase of \$5,082.00
2. Delete four (4) water gate valves identified as nos. 3, 7, 10 and 12 on plan sheet C3.00. Deduction of (\$25,488.00)

Reason for Change Order:

1. Owner requested that storm inlet ST-109 be modified to accommodate a future drainage connection. Original inlet structure could not be modified as required so therefore it is to be replaced.
2. As a cost savings measure, Project Engineer recommended to Park of Commerce Engineer to reduce the number of gate valves specified for the project. Park of Commerce Engineer agreed to reducing total by four gate valves.

RECOMMENDED:
Kimley-Horn and Associates, Inc.

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

ACCEPTED:
J.W. Cheatham, LLC
BY: Thomas P. Ulling
Contractor
Date: 8/10/2023

BY: _____
Project Engineer

Date: _____



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

EXECUTIVE SUMMARY

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

DATE: August 23, 2023

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

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

RE: Unit of Development No. 53 - Arden
Consider Change Order No. 4 to Centerline Utilities, Inc.
Purchase Order No. 22-788
Pods D-Southeast and I-North

Background

On July 27, 2022, Northern approved an Award of Contract to Centerline Utilities, Inc. to construct the Public Improvements for Arden Pods D-Southeast and I-North. Change Order No. 4 is an increase in the contract amount of \$23,634.69 and represents costs associated with the rechlorination, flushing and retesting of the newly installed potable water main and appurtenances as a result of low source level chlorine at the existing water main extension to Pod D-Southeast. The change order also includes an increase in the contract time of 30 days due to delays associated with water main testing. The additional 30 days are expected to allow for completion of project close out.

Fiscal Impact

The increase in costs associated with this change order will be paid for from available bond funds.

Recommendation

The District Engineer recommends approval of Change Order No. 4 to Purchase Order No. 22-788 increasing the contract time by 30 days and the contract amount by \$23,634.69 to Centerline Utilities, Inc.

CHANGE ORDER

(Instructions on reverse side)

No. 4

DATE OF ISSUANCE July 13, 2023 PROJECT Unit 53 Arden – Parcels D-Southeast and I-North Improvements EFFECTIVE DATE _____

OWNER Northern Palm Beach County Improvement District

OWNER's Contract No. PRJ-635

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

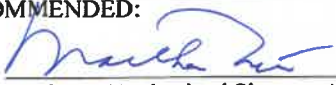
You are directed to make the following changes in the Contract Documents.

Description: This Change Order represents additional costs related to rechlorination, flushing and retesting of the water system as a direct result of low chlorine levels at the existing water main source during testing. **ADDITIONAL** work will be performed under this contract at the direction of the Engineer and the District's Project Manager, totaling \$23,634.69. These values have been reviewed, and the Engineer concurs that these correctly represent this work. 30 additional days are required to complete this work.


Reason for Change Order: Low chlorine levels in the 12" water main extension serving the development site resulted in failures at several sample point locations. Work included in this change order is for rechlorination, flushing and retesting directly related to these failures.

Attachments: Itemized costs.

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIMES:
Original Contract Price \$ <u>4,500,877.00</u>	Original Contract Times Substantial Completion: <u>150 days (May 10, 2023)</u> Ready for final payment: <u>180 days (June 9, 2023)</u> days or dates
Net changes from previous Change Orders No <u>0</u> to No <u>3</u> \$ <u>(911,943.61)</u>	Net changes from previous Change Orders No <u>0</u> to No <u>3</u> <u>90 days</u> Days
Contract Price prior to this Change Order \$ <u>3,588,933.39</u>	Contract Times prior to this Change Order Substantial Completion: <u>240 days (August 8, 2023)</u> Ready for final payment: <u>270 days (September 7, 2023)</u> days or dates
Net Increase (Decrease) of this Change Order \$ <u>23,634.69</u>	Net Increase of this Change Order <u>30 days</u> Days
Contract Price with all approved Change Orders \$ <u>3,612,568.08</u>	Contract Times with all approved Change Orders Substantial Completion: <u>270 days (September 7, 2023)</u> Ready for final payment: <u>300 days (October 7, 2023)</u> days or dates

RECOMMENDED:
By: 
Engineer (Authorized Signature)
Date: 8-11-23

APPROVED:
By: _____
NPBCID
Date: _____

ACCEPTED:
By: 
Contractor (Authorized Signature)
Date: 8/11/23



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

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

DATE: August 23, 2023

FROM: Katie Roundtree, Director of Finance and Administration

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

RE: Consider Declaration of Surplus Equipment

Background

Section 274.05, Florida Statutes, provides that Northern may offer property it designates as surplus property for 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, the property may be disposed of for value to an individual, or alternately if the property is without commercial value, it may be donated, destroyed, or abandoned. The Operations Department is not using the Kubota Utility Vehicle as much as they had in the past and would like to offer the vehicle for sale while it still has potential value to bidders. The Kubota will be offered for sale and sold to the highest bidder.

Fiscal Impact

Funds received will be used to offset the General Fund maintenance budget in the future.

Recommendation

Northern Staff recommends the Board declare the Kubota Utility Vehicle as surplus equipment and approve the sale of the vehicle.

_____, 2023

Joseph Abruzzo, Clerk & Comptroller
Palm Beach County
301 North Olive Avenue, Suite 206
West Palm Beach, FL 33401

Re: Northern Palm Beach County Improvement District
Board of Supervisors Meeting Schedule
October 2023 through September 2024

Dear Mr. Abruzzo:

Pursuant to the requirements of Chapter 189.015 (1), Florida Statutes, listed below is the schedule of regular meetings of the Board of Supervisors of Northern Palm Beach County Improvement District from October 2023 through September 2024.

<u>DATE:</u>	<u>TIME:</u>	<u>LOCATION:</u>	
October 11, 2023	8:00 a.m.*	Administrative Building & EOC	
October 25, 2023	8:00 a.m.	Administrative Building & EOC	
November 15, 2023	8:00 a.m.	Administrative Building & EOC	Annual Meeting
November 15, 2023	8:00 a.m.	Administrative Building & EOC	Regular Meeting
December 13, 2023	8:00 a.m.	Administrative Building & EOC	
January 10, 2024	8:00 a.m.*	Administrative Building & EOC	
January 24, 2024	8:00 a.m.	Administrative Building & EOC	
February 14, 2024	8:00 a.m.*	Administrative Building & EOC	
February 28, 2024	8:00 a.m.	Administrative Building & EOC	
March 13, 2024	8:00 a.m.*	Administrative Building & EOC	
March 27, 2024	8:00 a.m.	Administrative Building & EOC	
April 10, 2024	8:00 a.m.*	Administrative Building & EOC	
April 24, 2024	8:00 a.m.	Administrative Building & EOC	
May 8, 2024	8:00 a.m.*	Administrative Building & EOC	
May 22, 2024	8:00 a.m.	Administrative Building & EOC	

June 12, 2024	8:00 a.m.*	Administrative Building & EOC
June 26, 2024	8:00 a.m.	Administrative Building & EOC
July 10, 2024	8:00 a.m.*	Administrative Building & EOC
July 24, 2024	8:00 a.m.	Administrative Building & EOC
August 14, 2024	8:00 a.m.*	Administrative Building & EOC
August 28, 2024	8:00 a.m.	Administrative Building & EOC
September 11, 2024	8:00 a.m.*	Administrative Building & EOC
September 25, 2024	8:00 a.m.	Administrative Building & EOC

The dates marked with an asterisk denote possible Board of Supervisors or Committee meetings which may be held, on an as-needed basis.

Please contact this office with any questions you may have regarding this matter.

Sincerely,

C. Danvers Beatty, P.E.
Executive Director

CDB/sps

c: South Florida Water Management District
Town of Jupiter
Village of Tequesta
City of Palm Beach Gardens
Village of North Palm Beach
City of Riviera Beach
City of West Palm Beach
Town of Lake Park
Northern Board of Supervisors
Caldwell, Pacetti, et al.
Mark E. Raymond, Esquire
Marcum, LLP
NPBCID Project/Consulting Engineers

**RECOMMENDED DISBURSEMENTS FOR
AUGUST 23, 2023 BOARD MEETING**

	BOND/COI**	EIPC*	NOTE PROCEEDS	LANDOWNER FUNDS	TOTALS
Unit No. 2C - Alton	43,108.40			4,430.00	47,538.40
Unit No. 5 - Henry Rolf		-	2,192.40		2,192.40
Unit No. 11 - PGA National		283,232.21			283,232.21
Unit 16 - P. B. Park of Commerce	27,011.74			106,565.22	133,576.96
Unit No. 20 - Juno Isles		19,800.00			19,800.00
Unit No. 31 - BallenIsles		23,237.50			23,237.50
Unit No. 53 - Arden	24,882.50				24,882.50
	95,002.64	326,269.71	2,192.40	110,995.22	534,459.97

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 175

AUGUST 23, 2023

	BOND	LANDOWNER FUNDS	TOTALS
CONSTRUCTION:			
J. W. Cheatham, LLC (Alton Phase 2 Paving Project)	<u>38,339.34</u>	<u>3,800.00</u>	42,139.34
ENGINEERING:			
Michael B. Schorah & Assoc. (Phase 2 Final Asphalt)	<u>3,870.00</u>	<u>630.00</u>	4,500.00
OTHER PROFESSIONALS:			
Caldwell & Pacetti (Legal Services)	<u>434.50</u>	-	434.50
MISCELLANEOUS:			
NPBCID Reimbursement (NPBCID Personnel time)	<u>464.56</u>		464.56
	43,108.40	4,430.00	47,538.40

**UNIT OF DEVELOPMENT NO. 5
DISBURSEMENT NO. 22
AUGUST 23, 2023**

	<u>NOTE PROCEEDS</u>	<u>TOTAL</u>
ENGINEERING:		
Mock Roos & Associates, Inc.	<u>2,192.40</u>	
(Replace 96 inch CMP in Vister Center)		2,192.40
	<u><u>2,192.40</u></u>	<u><u>2,192.40</u></u>

**UNIT OF DEVELOPMENT NO. 11
DISBURSEMENT NO. 151
AUGUST 23, 2023**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
J.W. CHEATHAM, LLC (Ave. of Masters Overlay)	<u>257,609.21</u>	
GRASSROOTS CORPORATION (Central Pump Station Re-Roof)	<u>7,750.00</u>	
GRASSROOTS CORPORATION (Ryder Cup Pedestrian Crossings)	<u>11,628.00</u>	
		276,987.21
ENGINEERING:		
Michael B Schorah & Assoc. (Ave. of Masters Overlay)	<u>6,245.00</u>	
		6,245.00
	<u><u>283,232.21</u></u>	<u><u>283,232.21</u></u>

**UNIT OF DEVELOPMENT NO. 16
DISBURSEMENT NO. 137
AUGUST 23, 2023**

	BONDS	LANDOWNER FUNDS	TOTAL
<hr/>			
CONSTRUCTION:			
J. W. Cheatham, LLC (Venture Way Extension #633)	9,252.00	101,958.30	
	<hr/>		111,210.30
 ENGINEERING:			
Kimley-Horn & Assoc. (P.E. Services Venture Way)	4,507.50	4,507.50	
	<hr/>		
Kimley-Horn & Assoc. (GeoTech - Venture Way)	143.08	99.42	
	<hr/>		9,257.50
 NPBCID Reimbursements:			
(NPBCID Personnel time)	13,109.16		
	<hr/>		13,109.16
	27,011.74	106,565.22	
	<hr/> <hr/>		133,576.96

**UNIT OF DEVELOPMENT NO. 20
DISBURSEMENT NO. 16
AUGUST 23, 2023**

	EQUITY IN POOLED CASH	TOTAL
--	----------------------------------	--------------

CONSTRUCTION:

Murray-Logan Construction	<u>19,800.00</u>	
(Juno Isles Weir Improvements PO#23-573)		19,800.00

	<u>19,800.00</u>	<u>19,800.00</u>
--	------------------	------------------

**UNIT OF DEVELOPMENT NO. 31
DISBURSEMENT NO. 208
AUGUST 23, 2023**

	EIPC <u>(Equity in Pooled Cash)</u>	TOTAL <u></u>
CONSTRUCTION:		
Shenandoah Construction	23,237.50	
(De-Silt & TV Bid - PO#23-213)		23,237.50
(FINAL)		
	<u>23,237.50</u>	<u>23,237.50</u>

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 124
AUGUST 23, 2023**

	BOND	TOTAL
CONSTRUCTION:		
Centerline Utilities, Inc. (PODS D-southeast, D-southwest & I-north)	<u>21,271.22</u>	
		21,271.22
ENGINEERING:		
Michael Schorah & Assoc. (PE Construction Phase)	<u>2,000.00</u>	
		2,000.00
OTHER PROFESSIONALS:		
Caldwell & Pacetti (Legal Services)	<u>1,394.00</u>	
		1,394.00
MISCELLANEOUS:		
NPBCID Reimbursements: (NPBCID Personnel time)	<u>217.28</u>	
		217.28
	<u>24,882.50</u>	-
	<u>24,882.50</u>	<u>24,882.50</u>

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: August 23, 2023

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

RE: Unit of Development No. 2C – Alton
Consider Sixth Amendment to Maintenance Agreement between
Northern Palm Beach County Improvement District
and Alton Property Owners Association and Bill of Sale

Background

Northern's Board of Supervisors approved a Maintenance Agreement with the Alton Property Owners Association at the April, 2015 Board Meeting. The Agreement allows the Association to maintain certain Northern infrastructure. Exhibits to the Agreement identify the specific improvements to be maintained. In consideration, Northern agrees not to levy assessments for the maintenance of these improvements carried out by the Association. As additional improvements are completed, they are incorporated into the Agreement by amendment. This Sixth Amendment incorporates the maintenance previously provided by the Alton Property Owners Association of Aerators/Fountains which were purchased and installed by Northern in its lake tracts. The maintenance of these facilities will now be provided by Northern and assessed through maintenance funds. The Association shall continue to be responsible for the timely provision and full payment of their electrical power. Also included with this request is a Bill of Sale for three aerators purchased by the Alton Property Owners Association and donated to Northern.

Fiscal Impact

Northern assessments for FY 2023/2024 will include the cost of the requested maintenance activities.

Recommendation

Northern Staff and General Counsel recommend approval of this Sixth Amendment to the Maintenance Agreement and associated Bill of Sale.

**SIXTH AMENDMENT
TO
MAINTENANCE AGREEMENT
BETWEEN
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
AND
ALTON PROPERTY OWNERS ASSOCIATION INC.
{Unit of Development No. 2C}**

This Sixth Amendment (the “Sixth Amendment”) shall take effect on October 1, 2023 (the “Effective Date”) and is being entered into by and between Northern Palm Beach County Improvement District, an independent special district of the State of Florida, (herein referred to as “District”) with offices located at 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, and the Alton Property Owners Association, Inc., a Florida not-for-profit corporation, (herein referred to as the “Association”) with offices located at 105 NE 1st Street, Delray Beach, Florida 33444. Said two entities may also be referred to herein individually as a “Party” and collectively as the “Parties”.

RECITALS:

WHEREAS, on May 13, 2015, the Parties entered into a Maintenance Agreement (the “Maintenance Agreement”); and

WHEREAS, on August 28, 2015, the Parties entered into a First Amendment to the Maintenance Agreement, (the “First Amendment”); and

WHEREAS, on January 25, 2017, the Parties entered into a Second Amendment to the Maintenance Agreement, (the “Second Amendment”); and

WHEREAS, on July 24, 2019, the Parties entered into a Third Amendment to the Maintenance Agreement, (the “Third Amendment”); and

WHEREAS, on June 3, 2020, the Parties entered into a Fourth Amendment to the Maintenance Agreement, (the “Fourth Amendment”); and

WHEREAS, on June 24, 2020, the Parties entered into a Fifth Amendment to the Maintenance Agreement, (the “Fifth Amendment”); and

WHEREAS, the Parties desire to further amend the Maintenance Agreement, as previously amended, in accordance with and subject to the agreements and understandings set forth herein.

NOW, THEREFORE, for and in consideration of the mutual benefits, understandings, covenants and conditions set forth herein, the Parties covenant and agree with each other as follows:

SECTION 1. **RECITALS**. The above recitals are true and correct to the best of the knowledge the Parties hereto and are incorporated here and made a part hereof.

SECTION 2. **AMENDMENTS**. The following amendments are hereby incorporated into and made a part of the Maintenance Agreement:

(A) Exhibits “B” and “C” to the Maintenance Agreement, as previously amended, are hereby further amended, supplemented and restated in their entirety in accordance with and pursuant to the attached and titled Sixth Amendment Revised Exhibits “B” and “C”.

(B) Despite any language herein that might or could be construed to the contrary, nothing contained in the Maintenance Agreement, as herein or as previously amended and supplemented, shall prohibit or prevent the District from implementing the provision of maintenance, remedial actions or removal of any one or more of the Improvements.

SECTION 3. **REAFFIRMATION**. Except as otherwise herein amended, supplemented and restated, the terms, provisions and conditions of the Maintenance Agreement, as previously amended, shall continue in full force and effect.

SECTION 4. **COUNTERPARTS**. This Sixth Amendment may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

SECTION 5. **CONSTRUCTION**. The Parties acknowledge that each has shared equally in the drafting and construction of this Sixth Amendment and accordingly, no mediator, arbitrator, hearing officer or court construing this Sixth Amendment shall construe it more strictly against one Party than the other and every covenant, term and provision of this Sixth Amendment shall be construed simply according to its fair meaning.

Executed by District this ____ day of _____, 2023.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

Attest: _____
Print: _____
Title: Assistant Secretary

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

Executed by Association this ____ day of _____, 2023.

[CORPORATE SEAL]

ALTON PROPERTY OWNERS ASSOCIATION,
INC.

Attest: _____
Print: _____
Title: _____

By: _____
Print: _____
Title: President

(SIXTH AMENDMENT)
REVISED EXHIBIT “B”
LIST OF IMPROVEMENTS

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

1. Surface Water Management System:

Includes littoral zone plantings, and all other improvements within platted water management tracts and lake management tracts dedicated to Northern at or above elevation 13.00 for tracts located on the east side of I-95 and at or above elevation 13.50 for tracts located in the west side of I-95. Improvements shall include, but not be limited to, landscape, irrigation, pedestrian pathways, lighting, seating areas, and any decorative improvements.

2. Roadway Improvements:

All decorative pavers, landscaping, irrigation, street lighting, landscape lighting, pedestrian pathways, signage walls, decorative walls, transit facilities, seating areas and any other decorative features located within any publically dedicated road right-of-ways for Alton Road, Grandiflora Road, Pasteur Blvd, Faulkner Terrace, Faraday Way, Hobbes Way, Franklin Place, Edison Place, Dickens Terrace, Beckman Terrace and Currie Place.

Provided, however, once any part of one or more of the above referenced roadways receives its final lift of asphalt and the roadway surface, striping, signage, curbs and, if applicable, roadway drainage works that are located within said part of the roadway (the “Roadway Improvements”) have been conveyed to and accepted by the City of Palm Beach Gardens, then upon the Associations receipt of proof of such conveyance and acceptance, the provisions and obligations of this Agreement shall no longer be applicable to such conveyed and accepted Roadway Improvements.

3. Parkway Buffer Tracts or Easement; Roadway Buffer Tracts or Easement; PCD Buffer Tracts or Easements:

All decorative pavers, landscaping, irrigation, street lighting, landscape lighting, pedestrian pathways, signage walls, decorative walls, transit facilities, seating areas and any other decorative features located within any platted tract dedicated to or easement granted in favor of Northern for purposes as a parkway buffer tracts or easement; roadway buffer tracts or easement; PCD buffer tracts or easements.

4. Donald Ross Road and Hood Road Landscape Improvements:

All decorative pavers, landscaping, irrigation, pathway lighting, landscape lighting, pedestrian pathways, decorative walls, seating areas and any other decorative features located within and permitted for approval to Northern by Palm Beach County in conjunction with the development

of Alton PCD.

5. Buffer Wall Tracts adjacent to I-95 and The Florida Turnpike:

All sound attenuation wall structures and associated landscaping improvements.

6. Alton Park located within Parcel P as designated in Plat Book 125, Pages 60 through 65, inclusive, of the Public Records of Palm Beach County, Florida:

All improvements of the nature or type described in above paragraphs 1 through 4, inclusive that are located within Alton Park. In addition thereto all park monument signs; landscape, irrigation, area lighting and associated electrical services, drinking fountains; handicap ramps; artificial turf; rubber mulch; vegetative material mulch; playfields, sod, and stormwater drainage, playground equipment sets (including but not limited to all associated equipment and playground picket fencing ...); outdoor physical fitness stations (including but not limited to physical fitness equipment...); shade structures; rest area, benches, large and small dog park areas and associated equipment (including but not limited to fencing, pet waste stations...); trash containers, bike racks and restroom facilities located on and within Alton Park as shown on the Cotleur & Hearing Landscape Architecture, LLC Alton Community Park Site Plan and Alton Community Park Landscape Plan dated 2/11/19 and the Thomas Engineering Group Alton Neighborhood Parcel F II- Alton Park Plan dated 2/11/19 and the E&C Engineers Inc. Alton Community Park Electrical Plans dated 2/12/19 and the Gardner Irrigation Design, Inc. Alton Community Park Irrigation Plans dated 11/2/18 and the Architectural Studios, Inc. Restroom/Mail Kiosk Building Plans Dated 1/17/19 (such improvements are herein referred to as the "Alton Park Improvements").

7. Prior to October 1, 2023, all Aerators/Fountains located within all District owned Water Management/Lake Tracts, including their related mechanical and electrical equipment.

Commencing October 1, 2023, the following listed Aerators/Fountains shall become the maintenance and operation obligation of the District but the Association shall continue to be responsible for the timely provision and full payment of their electrical power. Said listed Aerators/Fountains are as follows: Aer 2C-1, 2C-2, 2C-3, 2C-4, 2C-5, 2C-6, 2C-7, 2C-8, 2C-9, 2C-10, 2C-11, 2C-12, 2C-13, and 2C-14.

(SIXTH AMENDMENT)
REVISED EXHIBIT “C”
MAINTENANCE SERVICES

The Maintenance Services to be provided shall be as follows:

1. For any landscape areas located within a platted Water Management Tracts, Roadway Buffer Tract, Parkway Buffer Tract, PCD Buffer Tract, Buffer Wall Tract and Public Roadway Tract dedicated to or having an easement in favor of Northern, including the publically dedicated and accepted road right-of-ways for Faulkner Terrace, Faraday Way, Hobbes Way, Franklin Place, Edison Place, Dickens Terrace and Currie Place, the provision of fertilizer, mulch, edging, mowing, trimming, thinning, weeding and pesticide treatment services as may be necessary and appropriate for landscape Improvements, (including but not limited to trees, shrubs and ground cover) together with their replacement with comparable and suitable landscaping if diseased, dying or dead.
2. The provision for maintenance, repair and/or replacement for any street, pedestrian and landscape lighting located within the publically dedicated and accepted road right-of-ways for Faulkner Terrace, Faraday Way, Hobbes Way, Franklin Place, Edison Place, Dickens Terrace and Currie Place, including but not limited to payment of all power company invoices for electrical service, replacement of light bulbs and other electrical system components.
3. The provision of maintenance, repair and/or replacement services for any landscape related irrigation system components, including but not limited to sprinkler heads, wiring and controllers, piping, valves, pump stations and to payment of all power company invoices for electrical service to pumps stations.
4. The provision of maintenance and repair, including repainting, for any decorative pavers, pedestrian pathways, signage walls, sound attenuation wall structures, decorative walls, transit facilities, seating areas and any other decorative features located within any publically dedicated and District accepted road right-of-ways for Alton Road, Grandiflora Road, Pasteur Blvd., Faulkner Terrace, Faraday Way, Hobbes Way, Franklin Place, Edison Place, Dickens Terrace and Currie Place roadway buffer, parkway buffers, PCD buffers, buffer wall tracts and publically dedicated water management tracts.
5. The provision for aquatic maintenance, including littoral planting areas, together with their replacement with comparable and suitable landscaping if diseased, dying or dead located within any platted Water Management Tract including herbicide treatment services as may be necessary and appropriate.
6. The provision of repair of lake bank erosion that may occur over time and as deemed necessary by the District. When erosion occurs, it is the responsibility of the POA to repair any and all erosion utilizing acceptable repair methods in accordance with the District’s Engineering Standards Manual.

7. Any Alton Park Improvements of the nature or type described in above paragraphs 1 through 4 of this Revised Exhibit "C" shall receive the same type of maintenance as set forth in said paragraphs 1 through 4.

The hereinafter listed Alton Park Improvements shall receive the Maintenance Services as recommended by the Manufacturer or as noted below whichever is most frequent with repair/replacement as recommended by Manufacturer: Inspection Reports documenting completed inspections and maintenance activities shall be submitted to the District Quarterly/Annually as inspections are completed. Inspection Reports shall be combined for those improvements requiring more frequent inspections.

(a) Drinking fountains: Test Functionality Daily

(b) Handicap ramps: Annual Inspection

(c) Artificial turf: Quarterly Inspection of Joints and Edge Treatment

(d) Rubber mulch: Weekly Review of mulch thickness (special expansion under swings).

(e) Playfields: Quarterly review of turf quality & drainage.

(f) Playground equipment: Weekly Review of Equipment function by maintenance staff with quarterly review by National Recreation and Park Association Certified Playground Safety Inspector

(g) Physical fitness station areas and equipment: Weekly Review of Equipment function by maintenance staff with quarterly review by National Recreation and Park Association Certified Playground Safety Inspector

(h) Playground fencing and Dog Park Fencing: Weekly Review of Equipment function by maintenance staff with quarterly review by National Recreation and Park Association Certified Playground Safety Inspector

(i) Bike racks: Annual review for attachment and general condition

(j) Shade structures and facilities: Weekly Review of Equipment function by maintenance staff with quarterly review by National Recreation and Park Association Certified Playground Safety Inspector

(k) Rest areas and benches: Annual review for attachment and general condition

(l) Trash containers and Pet Waste Stations: Empty Daily and Annual review of general condition

(m) Dog park areas and associated equipment: Weekly Review of Equipment function with quarterly review by National Recreation and Park Association Certified Playground Safety Inspector. Quarterly review of turf quality & drainage.

(n) Restroom facilities: Daily cleaning and general inspection of appurtenances. Annual inspection of roof and building structure.

8. Until October 1, 2023 all Aerators/Fountains and related mechanical and electrical equipment are to be maintained by a certified Otterbine representative in accordance with the manufacturers approved recommendation for maintenance procedures and as approved by the District. Service records are to be provided to the District on all Aerators/Fountains and related mechanical and electrical equipment on a quarterly basis.

Commencing October 1, 2023, the District shall be responsible for the provision of mechanical and electrical equipment, plus maintenance, for those listed Aerators/Fountains for which the District will assume such obligation pursuant to Revised Exhibit "B".

9. The provision of all personnel, equipment, materials and qualified subcontractors necessary in order to provide the above described Maintenance Services.

NAME OF PROJECT:

Northern Palm Beach County Improvement District
Unit No. 2C
Bill of Sale

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

KNOW ALL MEN BY THESE PRESENTS, that the Alton Property Owners Association, Inc., a Florida not-for-profit corporation, whose street address is 105 NE 1st Street, Delray Beach, Florida 33444, (the "Party of the First Part"), for and in consideration of the sum of One (\$1.00) Dollar, lawful money of the United States, and other good and valuable consideration, paid to it by Northern Palm Beach County Improvement District, an independent special district of the State of Florida, (the "Party of the Second Part"), the receipt whereof is hereby acknowledged, has granted, bargained, sold, conveyed, transferred and delivered, and by these presents does grant, bargain, sell, convey, transfer and deliver unto the said Second Party, its successors and assigns with the effective date of transfer and acceptance being October 1, 2023, (the "Effective Date") the following goods and chattels located in the County of Palm Beach, and the State of Florida to wit:

(See attached Exhibit "A")

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

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

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

IN WITNESS WHEREOF, said Party of the First Part, by and through its undersigned representative, has hereunto set its hands and seal(s) this _____ day of _____, 2023.

Alton Property Owners Association, Inc., a Florida not-for-profit corporation,

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 _____, 2023, by _____, as _____, for Alton Property Owners Association, Inc.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

ATTEST:

Accepted by Northern Palm Beach County Improvement District

By: _____
Assistant Secretary

By: _____
Print: _____
Title: _____
Effective Date of Acceptance: October 1, 2023

[DISTRICT SEAL]

EXHIBIT "A"

[DESCRIPTION OF GOODS AND CHATELS]

EXHIBIT "A"
[DESCRIPTION OF WORKS AND MATERIALS]

Aerator Number 2C-11

One 5hp, 480 volt, Three Phase Gemini Otterbine Aerator by Otterbine Barebo, underwater cable, control panel, and associated equipment. (Excluding Light Kit).

Aerator Serial Number: C3H6-100341 Installation Date; September 2019

Panel Serial Number: PSW5E 100213

Location: Artistry LAKE #1, Unit 2C

Legal Description: ARTISTRY TRS LM-1 THRU LM-6 & W-1 THRU W-6 K/A WATER MGMT (As viewed on PAPA)

OWNER: NPBCID

Aerator Number 2C-12

One 5hp, 480 volt, Three Phase Gemini Otterbine Aerator by Otterbine Barebo, underwater cable, control panel, and associated equipment. (Excluding Light Kit).

Aerator Serial Number: C3H6-100340 Installation Date; September 2019

Panel Serial Number: PSW5E 100212

Location: Artistry LAKE #1, Unit 2C

Legal Description: ARTISTRY TRS LM-1 THRU LM-6 & W-1 THRU W-6 K/A WATER MGMT (As viewed on PAPA)

OWNER: NPBCID

Aerator Number 2C-14

One 5hp, 480 volt, Three Phase Gemini Otterbine Aerator by Otterbine Barebo, underwater cable, control panel, and associated equipment. (Excluding Light Kit).

Aerator Serial Number: C3J6-101145 Installation Date; January 2023

Panel Serial Number: PSM521 100133

Location: Artistry LOT 2A, PHASE 2, Unit 2C

Legal Description: ALTON NEIGHBORHOOD 2 TR W K/A WATER MGMT (As viewed on PAPA)

OWNER: NPBCID

UNIT NO. 5 – HENRY ROLF

STATUS REPORT

UNIT NO. 11 – PGA NATIONAL

STATUS REPORT

UNIT NO. 16 – PALM BEACH PARK OF COMMERCE

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: July 26, 2023

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

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

RE: Unit of Development No. 16 – Palm Beach Park of Commerce
Consider Acceptance of Water Management Easement Associated with Palm
Beach Park of Commerce-Plat 31 – PER-16-177

Background

A permit was issued in December 2022 for development of a project referenced as Palm Beach Park of Commerce-Plat 31 – PER-16-177. During the review process, it was determined that a Water Management Easement was needed over an existing Northern-maintained drainage structure. The property owner was requested to provide a Water Management Easement by means of separate instrument to allow legal access for Northern to maintain its drainage facilities. The sketch and description for the Water Management Easement has 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.

Fiscal Impact

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

Recommendation

The District Engineer recommends acceptance of the attached Water Management Easement.

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

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

WATER MANAGEMENT EASEMENT

This Water Management Easement (the “Easement”) is granted this ____ day of _____, 2023 by PB Park of Commerce JV, LLC, a Florida limited liability company, whose office address is 8888 Keystone Crossing, Suite 1150 Indianapolis, IN 46240 (hereinafter referred to as the “Grantor”), to Northern Palm Beach County Improvement District, an independent special district of the State of Florida, whose office address is 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, (hereinafter referred to as “Northern”).

W I T N E S S E T H:

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

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

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

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

1. **RECITALS.** The above recitals are hereby incorporated herein and made a part hereof.

2. **EASEMENT.** The Grantor hereby grants to Northern a perpetual non-exclusive easement in, over, under and upon the Easement Area for: (a) an ingress and egress easement for the purpose of providing ingress and egress for pedestrian, vehicular and/or equipment usage, including temporary storage and parking, by Northern, together with its authorized employees, contractors, suppliers, consultants, licensees and agents, for usage in conjunction with the hereinafter described usage easement, (b) a usage easement for the installation, construction, operation, inspection, maintenance, enlargement, upgrade, repair and/or replacement of surface water/stormwater storage, management and drainage facilities, systems, structures and works, which may include but are not limited to lakes, canals, berms, pipes, controls, culverts and appurtenances and (c) the use, relocation, removal and/or disposal of any soil or fill located therein or thereon.

3. **USAGE.** Northern's employees, consultants, agents, licensees, suppliers and contractors are authorized to use the Easement granted herein for the purposes herein specified, subject to compliance with terms hereof and the Grantor agrees that unless and until specifically approved in a written permit issued by Northern, it will not authorize or allow any trees, fixtures, facilities, works or structures to be installed in, over, under or upon the Easement Area.

4. **ASSIGNMENT.** Northern shall not sell, assign, convey or transfer any of the rights or easements granted to it hereunder, either directly or indirectly, without the prior written consent of the Grantor or the then fee simple absolute owner, as the case may be, which consent shall not be unreasonably withheld or delayed, of the Easement Area and any attempt to do so shall be null and void; provided, however, this prohibition shall not apply to an assignment by Northern to a governmental entity or agency with jurisdiction over the Easement Area.

5. **RELEASE OF EASEMENT.** Unless sold, assigned, conveyed or transferred by Northern in accordance with the terms and provisions of this Easement, a material provision to this Easement is the agreement between the parties that in the event Northern should subsequently determine that it no longer requires all or any portion of the Easement Area over which the Easement is granted hereunder to carry out its lawful duties, functions and responsibilities, then in such event said Easement Area or any portion thereof, as the case may be, which is no longer required by Northern shall terminate and the Easement Area 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 Area or portion thereof, shall not be effective until such time as Northern 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 Northern for the Easement Area or portion thereof which is being released.

6. **JOINDER AND SUBORDINATION.** Grantor does hereby agree that if the Easement Area is currently encumbered by a mortgage or security interest, it will obtain and provide to Northern at the time of delivery of this Easement a customary subordination agreement, in recordable form, executed by all mortgagees having an interest in the Easement Area, in which said mortgagees subordinate their mortgage interests in the Easement Area to the easements and authorizations granted herein (while retaining their mortgage liens on the underlying fee owned by Grantor).

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

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

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

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

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

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

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

13. **NOTICES.** Any notice provided for or concerning this Easement shall be in writing and shall be deemed sufficiently given one business day after being deposited with a national overnight courier for next business day delivery, or three days after being sent by prepaid certified or registered mail to the respective address of each party as set forth at the beginning of this Easement or at any subsequent address for either of the parties or their successors and assigns following reasonable notice to the other party of an address change.

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

IN WITNESS WHEREOF, the undersigned have signed and sealed this document on the day and year hereinafter set forth.

[signatures on following pages]

Executed by GRANTOR, this 1st day of August, 2023.

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

PB Park of Commerce JV, a Florida limited
liability company

Pat J. Walsh
Witness

Patrick J. Walsh
Printed Name

By: [Signature]

Print: Grant Goldman
Title: Authorized Representative for
Ambrose Property Group, LLC, Manager

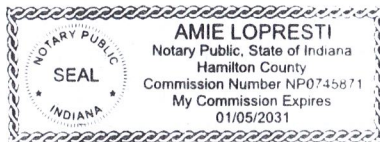
[Signature]
Witness

DAVE LOUDENSLAGER
Printed Name

STATE OF Indiana
COUNTY OF Marion

The foregoing instrument was acknowledged before me by means of physical presence
or online notarization, this 1st day of August, 2023, by Grant Goldman, as
Authorized Rep., of Ambrose Property Group, LLC, on behalf of the company. (He/ She is
personally known to me or has produced _____ as identification.

(Notary Seal)



Amie Lopresti
Notary Public, State of Indiana

Amie Lopresti
Print/Type/Stamp Name

ACCEPTANCE

Northern Palm Beach County Improvement District, by and through its undersigned
authorized officer does hereby accept and consent to the terms and conditions of this Easement
this _____ day of _____, 2023.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

By: _____
Assistant Secretary

By: _____
Print: _____
Title: _____

Exhibit "A"

[SEE ATTACHED LEGAL DESCRIPTION]

DESCRIPTION:

BEING A PORTION OF PARCEL A, PALM BEACH PARK OF COMMERCE, P.I.P.D. – PLAT 31, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 134, PAGES 196 AND 197 OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, LYING IN NORTHEAST QUARTER OF SECTION 17, TOWNSHIP 41 SOUTH, RANGE 41 EAST, PALM BEACH COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHEAST CORNER OF SAID PARCEL A; SAID POINT BEING ON THE ARC OF A NON-TANGENT CURVE TO THE RIGHT, OF WHICH THE RADIUS POINT LIES N63°28'09"W, A RADIAL DISTANCE OF 86.00 FEET; THENCE SOUTHWESTERLY ALONG THE ARC AND ALONG THE NORTH LINE OF SAID PARCEL A, THROUGH A CENTRAL ANGLE OF 18°10'29", A DISTANCE OF 27.28 FEET TO THE POINT OF BEGINNING; SAID POINT BEING ON THE ARC OF A NON-TANGENT CURVE TO THE RIGHT, OF WHICH THE RADIUS POINT LIES N45°17'40"W, A RADIAL DISTANCE OF 86.00 FEET; THENCE SOUTHWESTERLY ALONG THE ARC AND ALONG SAID NORTH LINE OF PARCEL A, THROUGH A CENTRAL ANGLE OF 17°14'33", A DISTANCE OF 25.88 FEET TO A POINT OF NON-TANGENCY; THENCE S03°03'13"E, A DISTANCE OF 12.19 FEET; THENCE N86°56'47"E, A DISTANCE OF 24.47 FEET; THENCE N03°03'13"W, A DISTANCE OF 23.17 FEET; THENCE N45°17'40"W, A DISTANCE OF 4.46 FEET TO THE POINT OF BEGINNING.

CONTAINING 473 SQUARE FEET OR 0.0108 ACRES, MORE OR LESS.

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 S88°56'15"E, ALONG THE NORTH LINE OF SECTION 17, TOWNSHIP 41 SOUTH, RANGE 41 EAST, PALM BEACH COUNTY, FLORIDA, RELATIVE TO THE FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, TRANSVERSE MERCATOR PROJECTION, 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.

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 JUNE 28, 2023. 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 PLANNING
 LANDSCAPE ARCHITECTURE – SURVEYING
 7900 GLADES ROAD-SUITE 100
 BOCA RATON, FLORIDA 33433
 PHONE (561)-392-1991 / FAX (561)-750-1452

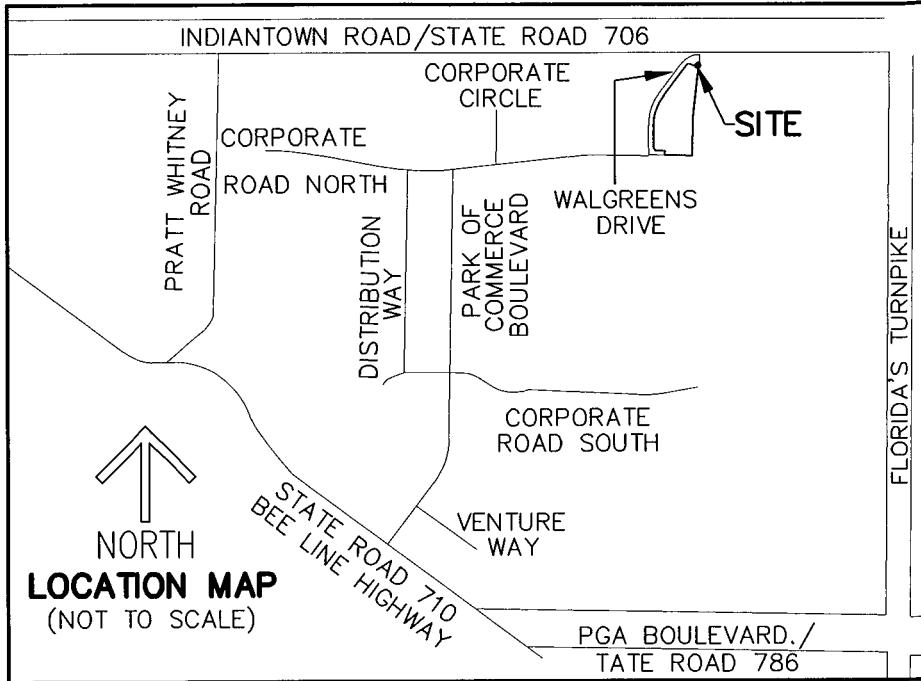


Digitally signed by
 David Lindley
 Date: 2023.06.28
 08:20:39 -04'00'
 Adobe Acrobat
 version:
 2017.011.30175

DAVID P. LINDLEY
 REGISTERED LAND
 SURVEYOR NO. 5005
 STATE OF FLORIDA
 L.B. 3591

DATE	6-28-2023
DRAWN BY	SAS
F.B./ PG.	N/A
SCALE	NONE
JOB NO.	9637- WME

**PARCEL A, PALM BEACH PARK OF COMMERCE, – PLAT 31
 WATER MANAGEMENT EASEMENT
 SKETCH AND DESCRIPTION**



SECTION 17, TOWNSHIP 41 SOUTH, RANGE 41 EAST

NOTES
COORDINATES, BEARINGS AND DISTANCES

COORDINATES SHOWN ARE GRID
 DATUM = NAD 83 (1990 ADJUSTMENT)
 ZONE = FLORIDA EAST
 LINEAR UNIT = US SURVEY FEET
 COORDINATE SYSTEM 1983 STATE PLANE
 TRANSVERSE MERCATOR PROJECTION

ALL DISTANCES ARE GROUND UNLESS OTHERWISE NOTED
 SCALE FACTOR = 1.000005736
 GROUND DISTANCE X SCALE FACTOR = GRID DISTANCE
 BEARINGS AS SHOWN HEREON ARE GRID DATUM,
 NAD 83 (1990 ADJUSTMENT), FLORIDA EAST ZONE.

✠ - INDICATES 1/4 SECTION CORNER

P.B.C. - PALM BEACH COUNTY

DE - DRAINAGE EASEMENT

⊙ - HORIZONTAL CONTROL POINT

✠ - INDICATES SECTION CORNER

LEGEND/ABBREVIATIONS:

NAD - NORTH AMERICAN DATUM
 O.R.B. - OFFICIAL RECORD BOOK

⊙ - CENTERLINE

P.B. - PLAT BOOK

P.O.C. - POINT OF COMMENCEMENT

P.O.B. - POINT OF BEGINNING

PG(S). - PAGE(S)

R/W - RIGHT-OF-WAY

R - RADIUS

Δ - CENTRAL ANGLE (DELTA)

L - ARC LENGTH

17-41-41 - SECTION 17, TOWNSHIP 41 SOUTH, RANGE 41 EAST

N - NORTHING (WHEN USED WITH COORDINATES)

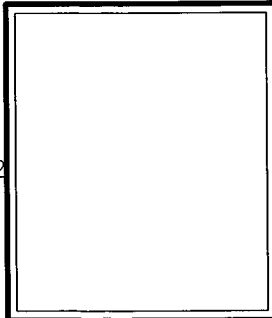
E - EASTING (WHEN USED WITH COORDINATES)

L.B. - LICENSED BUSINESS

THIS IS NOT A SURVEY

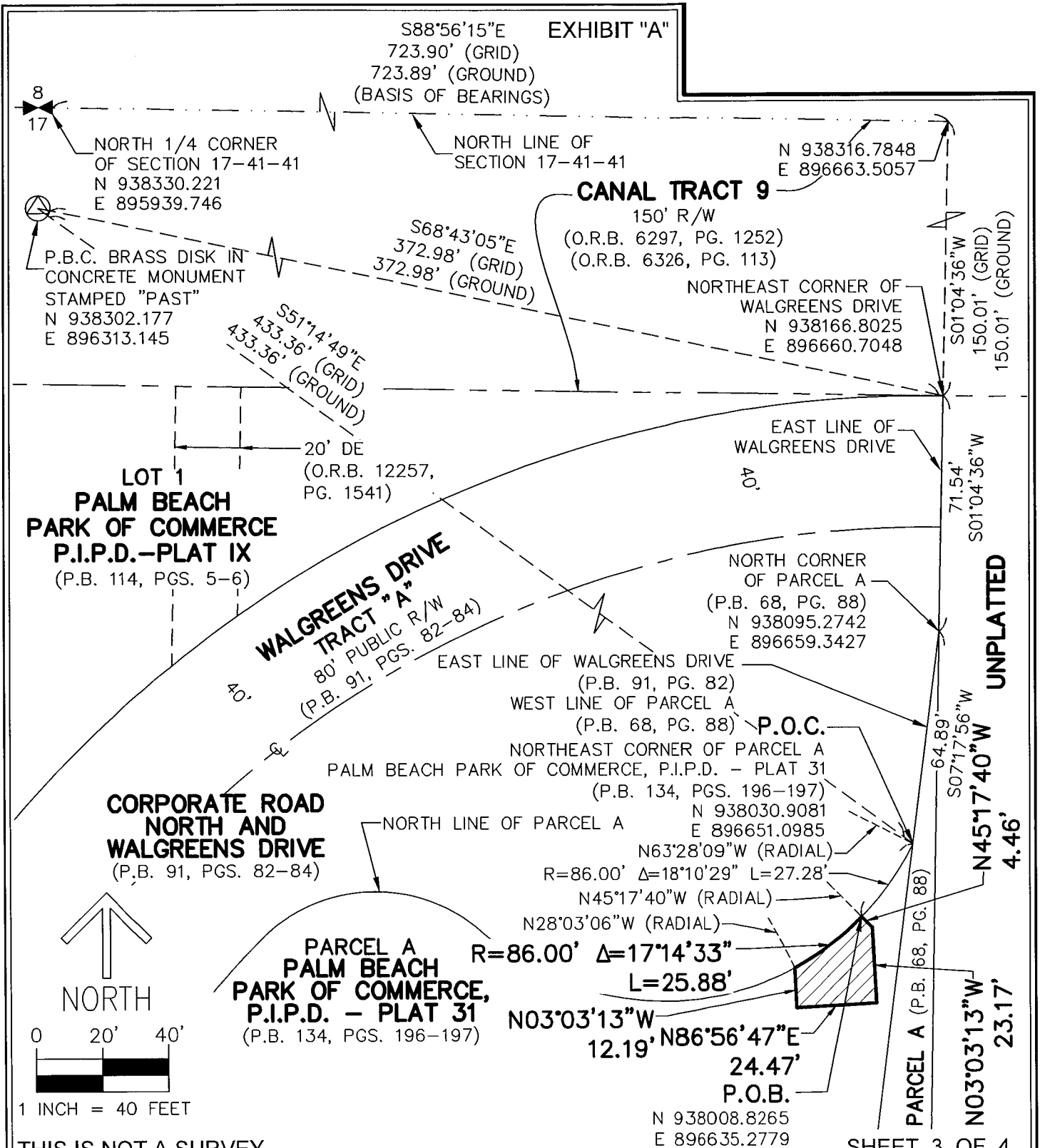
SHEET 2 OF 4

CAULFIELD & WHEELER, INC.
 CIVIL ENGINEERING - LAND PLANNING
 LANDSCAPE ARCHITECTURE - SURVEYING
 7900 GLADES ROAD-SUITE 100
 BOCA RATON, FLORIDA 33433
 PHONE (561)-392-1991 / FAX (561)-750-1452



DATE	6-28-2023
DRAWN BY	SAS
F.B./ PG.	N/A
SCALE	NONE
JOB NO.	9637- WME

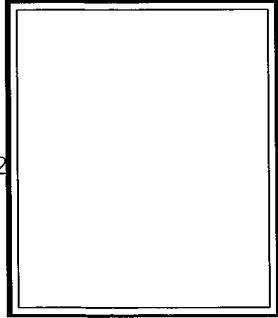
PARCEL A, PALM BEACH PARK OF COMMERCE, - PLAT 31
WATER MANAGEMENT EASEMENT
SKETCH AND DESCRIPTION



THIS IS NOT A SURVEY

SHEET 3 OF 4

CAULFIELD & WHEELER, INC.
 CIVIL ENGINEERING - LAND PLANNING
 LANDSCAPE ARCHITECTURE - SURVEYING
 7900 GLADES ROAD-SUITE 100
 BOCA RATON, FLORIDA 33433
 PHONE (561)-392-1991 / FAX (561)-750-1452



DATE	6-28-2023
DRAWN BY	SAS
F.B./ PG.	N/A
SCALE	1"=40'
JOB NO.	9637- WME

**PARCEL A, PALM BEACH PARK OF COMMERCE, - PLAT 31
 WATER MANAGEMENT EASEMENT
 SKETCH AND DESCRIPTION**



NORTH 1/4 CORNER
OF SECTION 17-41-41
N 938330.221
E 895939.746

NORTHEAST CORNER
OF SECTION 17-41-41
N 938280.403
E 893625.187

723.90' (GRID)
723.89' (GROUND)
(BASIS OF BEARINGS)

S88°56'15"E
2685.90' (GRID)
2685.89' (GROUND)

1962.02' (GRID)
1962.00' (GROUND)

8
17

8
9
17
16

NORTH LINE OF
SECTION 17-41-41

S65°11'57"E

N 938316.7848
E 896663.5057

P.B.C. BRASS DISK IN
CONCRETE MONUMENT 766.20' (GROUND)
STAMPED "PAST"
N 938302.177
E 896313.145

CANAL TRACT 9

150' R/W
(O.R.B. 6297, PG. 1252)
(O.R.B. 6326, PG. 113)

S51°14'49"E
433.36' (GRID)
433.36' (GROUND)

S47°40'39"E
435.69' (GRID)
435.69' (GROUND)

S82°47'49"W
1989.77' (GRID)
1989.76' (GROUND)

S45°36'47"E
456.93' (GRID)
456.93' (GROUND)

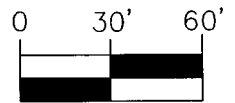
S81°28'07"W
2007.72' (GRID)
2007.71' (GROUND)

**CORPORATE ROAD
NORTH AND
WALGREENS DRIVE**
(P.B. 91, PGS. 82-84)

P.O.C.
NORTHEAST CORNER OF PARCEL A
PALM BEACH PARK OF COMMERCE,
P.I.P.D. - PLAT 31
(P.B. 134, PGS. 196-197)
N 938030.9081
E 896651.0985

P.O.B.
N 938008.8265
E 896635.2779

**PARCEL A
PALM BEACH
PARK OF COMMERCE,
P.I.P.D. - PLAT 31**
(P.B. 134, PGS. 196-197)


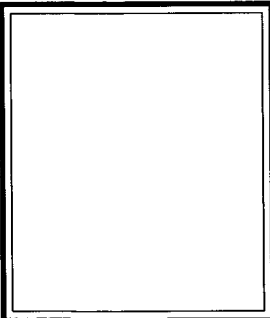


1 INCH = 60 FEET

THIS IS NOT A SURVEY

SHEET 4 OF 4

CAULFIELD & WHEELER, INC.
CIVIL ENGINEERING - LAND PLANNING
LANDSCAPE ARCHITECTURE - SURVEYING
7900 GLADES ROAD-SUITE 100
BOCA RATON, FLORIDA 33433
PHONE (561)-392-1991 / FAX (561)-750-1452

DATE	6-28-2023
DRAWN BY	SAS
F.B./ PG.	N/A
SCALE	1"=60'
JOB NO.	9637- WME

**PARCEL A, PALM BEACH PARK OF COMMERCE, - PLAT 31
WATER MANAGEMENT EASEMENT
SKETCH AND DESCRIPTION**

UNIT NO. 20 – JUNO ISLES

STATUS REPORT

Dear Sir,

We are homeowners at Ironhorse, a small residential community on Jog Road, in West Palm Beach and we are writing to you because Florida Power and Light is defacing our community.

Ironhorse residents are all citizens, West Palm Beach taxpayers, and voters who have the right to the pursuit of happiness and the peaceful enjoyment of our homes. We are a small community. By contrast, NextEra Energy (and its subsidiary Florida Power and Light: FPL) is a New York Stock Exchange listed company with \$27 Billion in revenue. Without having the decency or courtesy to provide Ironhorse with any advanced notice, FPL has constructed a series of massive high energy concrete towers that loom immediately in front of and adjacent to the entrance to our community. Showing Ironhorse absolutely no concern, FPL built these towers and totally defaced what had previously been a lovely rural road and the beauty and elegance of the only entrance we have to our community. No other structures within miles of Ironhorse are as large or prominent as what FPL has thrown in front of us. For example those going down Northlake Blvd. outside of BallenIsles are half the size.

These massive structures not only destroy the look and feel of our residential community entrance, but they also negatively and substantially impact each of our home's property values. Our homes often are our single most important financial assets. This was obviously of no concern to FPL. It was a slap in the face. This for-profit company should not have the right to hurt the citizens it serves.

Florida Power and Light has a brand-new headquarters in Palm Beach Gardens. The only poles at its front entrance are a few beautifully designed street lights. There are no massive, looming, concrete towers there and yet FPL had no concern when it constructed an ugly blight on our community.

We implore you to help us out. FPL can get rid of these poles and bury the power lines in front of and all of the way around Ironhorse. There is no reason that every Ironhorse homeowner, every Ironhorse guest, and every prospective buyer for a home at Ironhorse, has to look at these monstrosities and a jumble of high-tension wires whenever they look out their home's windows or when they come to our community.

Please help us. We supported you and we now need and deserve your support.

Cordially,

Good afternoon

Thank you for contacting me about the FP&L project. I understand your frustration with this project, however Northern Palm Beach County Improvement District was not involved with the planning, designing or ultimate approval of the FPL project. In February of this year, Northern Palm Beach County Improvement District (NPBCID) approved easements and permits to FP&L. NPBCID is not a party to this project, and the permit issued to FP&L was contingent upon the issuance of a permit for the project by Palm Beach County. In addition, the permit issued by NPBCID and subsequent easement were based solely on the project's impacts to NPBCID's facilities and our ability to maintain said facilities and continue to provide storm water management to the area. It is not within our legislative authority to dictate where utility poles are placed. **For additional information please contact FP&L, Gregg A. Hall, Manager-Siting & Permitting, Gregg.A.Hall@FPL.com, (561) 904-3675, 15430 Endeavor Drive (TS4/JW) Jupiter, FL 33478 for any and all questions regarding this project.**

Thank you

Dan Beatty

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

Executive Director

Northern Palm Beach County Improvement District

359 Hiatt Drive, Palm Beach Gardens, FL 33418

Telephone: (561) 624-7830

Facsimile: (561) 624-7839

Email: Danvers@npbcid.org

Website: www.npbcid.org

Thank you for your comments. FPL is constructing a new transmission line in order to support the rapid growth in Palm Beach County and the surrounding areas while also improving service reliability for all our customers, including the residents of your community. The project is required by North American Electric Reliability Corporation (NERC), which has regulatory authority over the reliability and security of the power grid throughout North America.

As part of our comprehensive project development and engineering, FPL carefully reviewed the route which follows a practicable path to meet reliability standards and provide reliable electricity to customers. Due to their complexity and considerably higher costs, as well as security and reliability considerations, transmission lines are rarely placed underground.

Our team has complied with all local, state and federal requirements and will continue working safely and respectfully and abide by all environmental and governmental regulations throughout the construction process.

Thank you for your patience as we finalize this project in the coming months.

Sincerely,

*David K. Weda, PE
Director of Engineering
Florida Power & Light Company*

UNIT NO. 53 – ARDEN

STATUS REPORT

RESOLUTION NO. 2023-04

RESOLUTION OF THE BOARD OF SUPERVISORS OF NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT APPROVING AND ADOPTING ITS 2023/2024 ANNUAL BUDGET; LEVYING ITS 2023/2024 NON-AD VALOREM ASSESSMENTS; ADOPTING THE 2023/2024 NON-AD VALOREM ASSESSMENT ROLL AND APPOINTING AUTHORIZED REPRESENTATIVES OF THE DISTRICT TO CERTIFY THE 2023/2024 NON-AD VALOREM ASSESSMENT ROLL AS HEREIN ADOPTED.

WHEREAS, Northern Palm Beach County Improvement District is an independent special district of the State of Florida duly organized and operating pursuant to Chapter 2000-467, Laws of Florida, as amended, and applicable provisions of Chapter 298, Florida Statutes (together the “Act”); and

WHEREAS, the Board of Supervisors of Northern Palm Beach County Improvement District is required to annually adopt a budget by resolution; and

WHEREAS, Northern Palm Beach County Improvement District is obligated to annually levy non-ad valorem assessments on certain real property located within the District’s jurisdictional boundaries; and

WHEREAS, Northern Palm Beach County Improvement District has previously elected to use Section 197.3632, Florida Statutes, for the collection of its levied non-ad valorem assessments; and

WHEREAS, Northern Palm Beach County Improvement District is required to adopt a 2023/2024 non-ad valorem assessment roll and appoint one or more authorized representatives of the District to certify said non-ad valorem assessment roll to the Tax Collector of Palm Beach County, Florida; and

WHEREAS, the Board of Supervisors advertised a Notice of Public Hearing for the Public Hearing that was held on today’s date for the purpose of receiving public comment on Northern’s proposed 2023/2024 Budget and the 2023/2024 Non-Ad Valorem Assessment Roll for Northern’s Units of Development, following which the adoption of Northern’s 2023/2024 Budget and 2023/2024 Non-Ad Valorem Assessment Roll shall be considered.

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

1. The Northern Palm Beach County Improvement District’s proposed annual 2023/2024 budget, a true and correct copy of which is attached hereto and identified as Exhibit “A”, is hereby adopted as Northern’s budget for its fiscal year 2023/2024, except that said budget may to be modified or adjusted if the real property roll, as provided by the Property Appraiser’s

office and upon which said budget was calculated, is changed or it is subsequently determined that it must be modified to properly reflect Northern’s intended budget for 2023/2024.

2. Subject to any modifications or adjustments permitted or required under the Constitution or Laws of the State of Florida and/or as a result of a change in the real property roll provided by the Property Appraiser’s office, the following is hereby adopted and approved, namely:

(A) The levy and assessment of the Northern Palm Beach County Improvement District 2023/2024 non-ad valorem assessments as are set forth in attached Exhibit “B”.

(B) The Northern Palm Beach County Improvement District’s 2023/2024 non-ad valorem assessment roll, as presented.

3. The President, Treasurer and/or Executive Director of Northern Palm Beach County Improvement District are each hereby designated and appointed to act individually as the authorized designee of Northern for the purpose of certifying Northern’s 2023/2024 non-ad valorem assessment roll to the Tax Collector of Palm Beach, Florida.

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

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

THIS RESOLUTION PASSED AND WAS ADOPTED this 23rd day of August, 2023.

[DISTRICT SEAL]

ATTEST:

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

By: _____
Assistant Secretary

By: _____
Print: _____
Title: _____



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

MEMORANDUM

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

DATE: August 23, 2023

FROM: Susan P. Scheff, District Clerk

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

RE: Public and Community Relations Board Report

Community Relations

- Northern Staff attended the following meetings on behalf of the District:
 - Leadership Palm Beach County Engage
 - Safety Council of Palm Beach County
- Northern Staff met with representatives of the following Units to discuss projects and provide information:

Unit No. 2C	Alton
Unit No. 3	Horseshoe Acres/Square Lake
Unit No. 3A	Woodbine
Unit No. 4	West of Villages of Palm Beach Lakes
Unit No. 11	PGA National
Unit No. 15	Villages of Palm Beach Lakes
Unit No. 18	Ibis Golf & Country Club
Unit No. 19	Regional Center
Unit No. 21	Old Marsh
Unit No. 23	The Shores
Unit No. 33	Cypress Cove
Unit No. 34	Hidden Key
Unit No. 45	Paseos
- Katie Roundtree attended various Leadership Palm Beach County Engage Civics and Government Day Committee Meetings held virtually throughout the month.

Training

1. Katie Roundtree moderated a webinar entitled “Financial Planning for Enterprise Funds: Tips/Strategies”, sponsored by the FGFOA on August 17.

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

Midges- Those Pesky Insects!



Picture courtesy of SOLitude Lake Management

Blind mosquitoes, Phantom Midges, Aquatic Midges, No-See-Ums—call them what you will, when they hatch, you’ll know it!

If you live on or near a retention pond or similar body of water in Florida, chances are you are familiar with large swarms of flying insects that inundate your house, yard, & screen room periodically throughout the year, especially in warmer climates such as Texas and Florida. Midge flies belong to a very large and diverse family of aquatic insects. Midges are small, dainty flies with one pair of long, narrow wings, and long, skinny legs. While often thought of as the “cousin” of mosquitoes, midges don’t bite, sting, suck blood or transmit disease. They can, however, become a terrible nuisance and trigger allergies or respiratory issues.

Midges and mosquitoes are often mistaken for each other, which makes sense given that both belong to the order *Diptera*. The largest difference between the two is that mosquitoes have a *proboscis*, a mouthpart used to bite and suck blood. Midges do not, and do not bite humans. Otherwise, most of the differences visible to the eye are found in the fine details.

Midges have the following characteristics:

- When landed, fold their first leg pair in a ‘prayer’ position (which can be mistaken for antennae)
- Have long *tarsi* of foot portions of the forelegs
- Lack scales on their wings, making them smooth

Mosquitoes have the following characteristics:

- When landed, hold their second/back leg pair in the air
- Have scaly wings with a light fringe on their tips
- Typically, don’t form swarms

Aquatic midges breed in habitats such as ponds, lakes, waste water treatment plants, and areas with nutrient rich water. Midge flies are a food source for other aquatic insects, such as dragon fly nymphs and several varieties of fish, so the goal is not to completely eliminate them, but to keep them in proper balance within the ecosystem. Areas that receive an excess of lawn fertilizer run-off and very deep, organic lakes tend to be densely populated with midges, particularly with phantom midges. The juvenile stages of development occurs in the water and, upon hatching, large swarms of adults congregate on surfaces of buildings, screens, shrubs, etc. These hatches create severe nuisance problems as they are attracted to light. Spiders form webs in the eaves and around homes to catch midges resulting in excessive cleaning and expense. Midges can get caught up in air conditioning units and cause failure to the unit. Some residents in Florida have complained that allergies and asthma attacks have increased during large midge hatch offs.

Midges have become a prevalent pest over the last few years due to several key factors:

- 1) The number of developments that require storm water systems to prevent flooding has increased.
- 2) High nutrient loads in deep storm water systems is ideal for midge breeding.
- 3) Low dissolved oxygen levels are factors found in deep lakes.

So, what do we do about them? Chemical treatments by a licensed contractor, where applicable, for both larval and adult stages can provide temporary and expensive relief. To get to the root of the problem, the amount of nutrients going into waterbodies must be reduced. This can be achieved by utilizing best management practices while applying fertilizers and managing inflows to the storm water system. Adding oxygen to the storm water system with diffusers and aerators will improve the health of lakes and ponds by increasing dissolved oxygen. By addressing these contributing factors, hatch offs can be greatly reduced. You may want to try lowering your light output at night so the midges are less attracted to your area. Home barrier chemical sprays may also offer some temporary relief.

Thank you to Solitude Lake Management for their contributions to the article.

NPDES tip: Your neighborhood drainage system is not a garbage disposal — don't treat it like one. Encourage residents to take responsibility and to not dump chemicals, fertilizer, paint, oil, etc. in inlets or pipes. Discourage sweeping of lawn clippings and dirt into street drains and disposing of lawn clippings and other debris (wood, concrete blocks, Christmas trees, etc.) directly into retention lakes. Keep drainage facilities clear of vegetation, trash, improperly and illegally discarded appliances, shopping carts, tires, cars, garbage bags, etc.

**Northern Palm Beach County Improvement District
Investment Summary
July 31, 2023**

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)	\$ 5,359,778	\$ 6,747,863	\$ 14,806,530	7.5%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 3,055,063	\$ 3,048,202.18	\$ 4,992,185	4.3%	2.65%	2.65%	0.40%
Synovus	\$ 2,013,656	\$ 2,012,203	\$ -	2.8%	0.85%	0.85%	0.00%
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)	\$ 9,210,576	\$ 9,172,969	\$ 4,006,385	12.9%	4.86%	4.82%	1.51%
Dreyfus Pfd MM (DR194)	\$ 9,224,785	\$ 9,186,459	\$ 9,017,090	12.9%	4.96%	4.91%	1.62%
Dreyfus Trsy Agy (DR521)	\$ 9,210,270	\$ 9,172,697	\$ 4,005,878	12.9%	4.86%	4.82%	1.52%
JP Morgan USTrsy (J3918)	\$ 9,213,527	\$ 9,176,314	\$ 8,011,610	12.9%	4.97%	4.77%	1.37%
Total Pooled Cash	\$ 47,287,655	\$ 48,516,707	\$ 44,839,677				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 10,898,091	\$ 10,680,739	\$ 9,909,506	15.2%	5.25%	5.07%	0.00%
Reserve Funds	\$ 10,717,935	\$ 10,832,690	\$ 10,381,804	15.0%	0.00% - 0.25%	0.00% - 0.25%	0.00% - 1.92%
Project Funds	\$ 2,575,729	\$ 2,578,989	\$ 6,216,512	3.6%	4.74%	4.48%	0.00%
Total Trust Monies	\$ 24,191,755	\$ 24,092,418	\$ 26,507,822				
GRAND TOTAL	\$ 71,479,410	\$ 72,609,125	\$ 71,347,500				

Notes:

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

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

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 1
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	124,157	123,406	751
Intergovernmental revenues	0	0	0
Investment income	4,628	0	4,628
Miscellaneous	27,547	0	27,547
Total Revenues:	<u>156,332</u>	<u>123,406</u>	<u>32,926</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	10,245	0	(10,245)
LEGAL SERVICES	11,870	500	(11,370)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	656	752	96
CHEMICAL WEED CONTROL	12,415	14,897	2,482
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	15,984	16,920	936
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT - GENERAL	175	3,000	2,825
REPAIR & MAINT-TELEMTRY	306	5,000	4,694
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	500	500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	515	522	7
Total Physical Environment	<u>52,165</u>	<u>55,091</u>	<u>2,926</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	29,000	36,000	7,000
Other	2,407	2,739	332
Total Capital outlay	<u>31,407</u>	<u>38,739</u>	<u>7,332</u>
Total Expenditures:	<u>83,572</u>	<u>93,830</u>	<u>10,258</u>
Excess (deficiency) of revenues over expenditures	<u>72,760</u>	<u>29,576</u>	<u>43,184</u>
Other financing sources (uses):			
Transfers out	(49,271)	(66,881)	17,610
Total Other financing sources (uses):	<u>(49,271)</u>	<u>(66,881)</u>	<u>17,610</u>
Net change in fund balance	23,489	(37,305)	60,794
Fund balances, beginning of year	214,355	0	214,355
Total Fund balances, beginning of year	<u>214,355</u>	<u>0</u>	<u>214,355</u>
Fund balance, end of period	<u>237,843</u>	<u>(37,305)</u>	<u>275,148</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	370,791	370,204	587
Intergovernmental revenues	0	0	0
Investment income	11,364	0	11,364
Miscellaneous	23,008	0	23,008
Total Revenues:	<u>405,163</u>	<u>370,204</u>	<u>34,959</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	2,000	2,000
ENGINEERING-PERMITS	0	0	0
ENVIRONMENTAL LIASON	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,597	1,832	235
CHEMICAL WEED CONTROL	15,325	18,390	3,065
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	10,150	16,460	6,310
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	19,106	31,686	12,580
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,200	2,500	1,300
REPAIR & MAINT - GENERAL	0	4,500	4,500
REPAIR & MAINT-TELEMETRY	631	5,000	4,369
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	500	500
R&M- Aerator refurbishments	6,026	6,850	824
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	15,000	15,000
Other	23,621	24,312	691
Total Physical Environment	<u>77,656</u>	<u>150,530</u>	<u>72,874</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	6,000	6,000
Other	10,155	11,556	1,401
Total Capital outlay	<u>10,155</u>	<u>17,556</u>	<u>7,401</u>
Total Expenditures:	<u>87,811</u>	<u>168,086</u>	<u>80,275</u>
Excess (deficiency) of revenues over expenditures	<u>317,352</u>	<u>202,118</u>	<u>115,234</u>
Other financing sources (uses):			
Transfers out	(129,483)	(206,514)	77,031
Total Other financing sources (uses):	<u>(129,483)</u>	<u>(206,514)</u>	<u>77,031</u>
Net change in fund balance	187,869	(4,396)	192,265
Fund balances, beginning of year	389,575	0	389,575

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	389,575	0	389,575
Fund balance, end of period	577,444	(4,396)	581,840

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2A
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	124,739	124,518	221
Intergovernmental revenues	0	0	0
Investment income	7,215	0	7,215
Miscellaneous	27,531	0	27,531
Total Revenues:	159,485	124,518	34,967
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	3,663	0	(3,663)
LEGAL SERVICES	5,017	2,000	(3,017)
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	219	375	156
AUDITORS SERVICES	1,266	1,452	186
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,868	4,200	1,333
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	37	0	(37)
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	1,745	3,000	1,255
REPAIR & MAINT-TELEMETRY	4,423	9,000	4,577
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	3,000	3,000
REPAIR & MAINT - GATE/FENCE	0	1,200	1,200
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	1,200	8,000	6,800
Other	3,821	3,398	(423)
Total Physical Environment	24,259	46,625	22,366
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	4,507	4,340	(167)
Total Capital outlay	4,507	4,340	(167)
Total Expenditures:	28,766	50,965	22,199
Excess (deficiency) of revenues over expenditures	130,720	73,553	57,167
Other financing sources (uses):			
Transfers out	(50,008)	(77,352)	27,344
Total Other financing sources (uses):	(50,008)	(77,352)	27,344
Net change in fund balance	80,711	(3,799)	84,510
Fund balances, beginning of year	300,183	0	300,183
Total Fund balances, beginning of year	300,183	0	300,183

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 2A
 From 10/1/2022 Through 7/31/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	380,894	(3,799)	384,693

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2C
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	343,778	343,501	277
Intergovernmental revenues	0	0	0
Investment income	11,222	0	11,222
Miscellaneous	11,415	0	11,415
Total Revenues:	<u>366,415</u>	<u>343,501</u>	<u>22,914</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	6,831	0	(6,831)
LEGAL SERVICES	5,831	500	(5,331)
FINANCIAL CONS./ADVISOR	219	375	156
AUDITORS SERVICES	1,269	1,456	187
CHEMICAL WEED CONTROL	1,322	1,586	264
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,310	3,330	1,020
PRESERVE/EXOTIC MAINT	94,266	146,395	52,129
REPAIR & MAINT-AERATORS	0	12,500	12,500
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	823	5,000	4,177
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	60,000	60,000
R&M- Aerator refurbishments	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	9,858	5,221	(4,637)
Total Physical Environment	<u>122,728</u>	<u>264,363</u>	<u>141,635</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>122,728</u>	<u>264,363</u>	<u>141,635</u>
Excess (deficiency) of revenues over expenditures	<u>243,687</u>	<u>79,138</u>	<u>164,549</u>
Other financing sources (uses):			
Transfers out	(77,296)	(62,126)	(15,170)
Total Other financing sources (uses):	<u>(77,296)</u>	<u>(62,126)</u>	<u>(15,170)</u>
Net change in fund balance	166,391	17,012	149,379
Fund balances, beginning of year	409,720	0	409,720
Total Fund balances, beginning of year	<u>409,720</u>	<u>0</u>	<u>409,720</u>
Fund balance, end of period	<u>576,111</u>	<u>17,012</u>	<u>559,099</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	348,418	342,518	5,900
Intergovernmental revenues	0	0	0
Investment income	9,101	0	9,101
Miscellaneous	5,724	0	5,724
Total Revenues:	<u>363,244</u>	<u>342,518</u>	<u>20,726</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	2,391	1,000	(1,391)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	812	1,000	188
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,127	1,293	166
CHEMICAL WEED CONTROL	21,346	30,769	9,423
MOWING SERVICES	0	0	0
TRASH DISPOSAL	3,100	2,500	(600)
MOWING & LANDSCAPE MAINTENANCE	26,108	46,140	20,032
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	706	6,048	5,342
REPAIR & MAINT-AERATORS	1,098	10,178	9,080
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	15,720	36,000	20,280
REPAIR & MAINT - GENERAL	6,730	6,000	(730)
REPAIR & MAINT-TELEMETRY	2,548	5,000	2,452
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE/FENCE	450	500	50
Repairs & Maint - Catch Basins	0	5,000	5,000
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	1,500	1,500
Other	4,140	11,285	7,145
Total Physical Environment	<u>86,275</u>	<u>167,713</u>	<u>81,438</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	5,150	17,000	11,850
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	82,412	43,723	(38,689)
Other	3,039	3,458	419
Total Capital outlay	<u>90,601</u>	<u>64,181</u>	<u>(26,420)</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>176,876</u>	<u>231,894</u>	<u>55,018</u>
Excess (deficiency) of revenues over expenditures	<u>186,368</u>	<u>110,624</u>	<u>75,744</u>
Other financing sources (uses):			
Transfers out	(81,058)	(126,708)	45,650
Capital contributions from landowners	9,504	11,556	(2,052)

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Other financing sources (uses):	(71,554)	(115,152)	43,598
Net change in fund balance	114,814	(4,528)	119,342
Fund balances, beginning of year	402,878	0	402,878
Total Fund balances, beginning of year	402,878	0	402,878
Fund balance, end of period	517,691	(4,528)	522,219

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3A
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	228,346	227,946	400
Intergovernmental revenues	0	0	0
Investment income	8,744	0	8,744
Miscellaneous	130	0	130
Total Revenues:	<u>237,220</u>	<u>227,946</u>	<u>9,274</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	15,000	15,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	638	2,000	1,362
FINANCIAL CONS./ADVISOR	109	188	79
IT Services	0	0	0
AUDITORS SERVICES	1,152	1,321	169
CHEMICAL WEED CONTROL	6,141	8,852	2,711
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	14,990	31,658	16,668
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	0	23,000	23,000
REPAIR & MAINT-CULVERTS	0	60,000	60,000
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	10,000	10,000
R&M- Aerator refurbishments	11,643	13,700	2,057
REPAIR & MAINT- STREET SWEEP	14,005	18,354	4,349
Other	24,973	29,591	4,618
Total Physical Environment	<u>73,651</u>	<u>217,164</u>	<u>143,513</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>73,651</u>	<u>217,164</u>	<u>143,513</u>
Excess (deficiency) of revenues over expenditures	<u>163,569</u>	<u>10,782</u>	<u>152,787</u>
Other financing sources (uses):			
Transfers out	(46,467)	(73,997)	27,530
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(46,467)</u>	<u>(73,997)</u>	<u>27,530</u>
Net change in fund balance	117,102	(63,215)	180,317
Fund balances, beginning of year	335,581	0	335,581
Total Fund balances, beginning of year	<u>335,581</u>	<u>0</u>	<u>335,581</u>
Fund balance, end of period	<u>452,683</u>	<u>(63,215)</u>	<u>515,898</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 4
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	555,969	554,171	1,798
Intergovernmental revenues	0	0	0
Investment income	18,479	0	18,479
Miscellaneous	3,964	0	3,964
Total Revenues:	<u>578,411</u>	<u>554,171</u>	<u>24,240</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	1,850	1,000	(850)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,881	2,158	277
CHEMICAL WEED CONTROL	12,927	18,634	5,707
MOWING SERVICES	0	0	0
TRASH DISPOSAL	350	1,000	650
MOWING & LANDSCAPE MAINTENANCE	11,276	18,180	6,904
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	41,257	75,978	34,721
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT - GENERAL	1,000	4,000	3,000
REPAIR & MAINT-TELEMTRY	10,110	5,000	(5,110)
REPAIR & MAINT-CULVERTS	2,950	300,000	297,050
REPAIR & MAINT - GATE/FENCE	0	500	500
R&M- Aerator refurbishments	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,500	2,500
Other	44,995	57,204	12,209
Total Physical Environment	<u>128,596</u>	<u>489,154</u>	<u>360,558</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	13,500	13,500	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	1,126	65,585	64,459
Other	8,856	10,078	1,222
Total Capital outlay	<u>23,482</u>	<u>89,163</u>	<u>65,681</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>152,079</u>	<u>578,317</u>	<u>426,238</u>
Excess (deficiency) of revenues over expenditures	<u>426,333</u>	<u>(24,146)</u>	<u>450,479</u>
Other financing sources (uses):			
Transfers out	(135,539)	(198,614)	63,075
Total Other financing sources (uses):	<u>(135,539)</u>	<u>(198,614)</u>	<u>63,075</u>
Net change in fund balance	290,794	(222,760)	513,554
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 4
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	657,299	0	657,299
Total Fund balances, beginning of year	657,299	0	657,299
Fund balance, end of period	948,093	(222,760)	1,170,853

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	504,220	503,606	614
Intergovernmental revenues	0	0	0
Investment income	18,252	0	18,252
Miscellaneous	100	0	100
Total Revenues:	<u>522,572</u>	<u>503,606</u>	<u>18,966</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	3,079	4,492	1,413
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	8,000	8,000
AUDITORS SERVICES	745	855	110
CHEMICAL WEED CONTROL	8,390	10,067	1,677
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	8,109	13,150	5,041
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	3,550	5,000	1,450
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	303,500	303,500
REPAIR & MAINT - GATE/FENCE	0	500	500
Other	4,960	4,922	(38)
Total Physical Environment	<u>28,834</u>	<u>354,486</u>	<u>325,652</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	14,600	19,600	5,000
Other	8,145	9,269	1,124
Total Capital outlay	<u>22,745</u>	<u>28,869</u>	<u>6,124</u>
Principal	0	66,773	66,773
Interest	0	85,661	85,661
Total Expenditures:	<u>51,579</u>	<u>535,789</u>	<u>484,210</u>
Excess (deficiency) of revenues over expenditures	<u>470,993</u>	<u>(32,183)</u>	<u>503,176</u>
Other financing sources (uses):			
Transfers out	(98,712)	(115,809)	17,097
Total Other financing sources (uses):	<u>(98,712)</u>	<u>(115,809)</u>	<u>17,097</u>
Net change in fund balance	372,281	(147,992)	520,273
Fund balances, beginning of year	618,061	0	618,061
Total Fund balances, beginning of year	<u>618,061</u>	<u>0</u>	<u>618,061</u>
Fund balance, end of period	<u>990,342</u>	<u>(147,992)</u>	<u>1,138,334</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5A
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	331,442	331,461	(20)
Intergovernmental revenues	0	0	0
Investment income	24,296	0	24,296
Miscellaneous	10,186	0	10,186
Total Revenues:	<u>365,923</u>	<u>331,461</u>	<u>34,462</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	7,841	20,000	12,159
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,392	2,000	608
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,130	1,296	166
MARSH MAINT-LITTORAL ZONE	6,369	17,884	11,515
CHEMICAL WEED CONTROL	27,307	36,409	9,102
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	3,000	3,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	17,942	57,000	39,058
REPAIR & MAINT-CULVERTS	120,912	500,000	379,088
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	125,000	125,000
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	14,222	17,843	3,621
Total Physical Environment	<u>197,114</u>	<u>785,932</u>	<u>588,818</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>197,114</u>	<u>785,932</u>	<u>588,818</u>
Excess (deficiency) of revenues over expenditures	<u>168,808</u>	<u>(454,471)</u>	<u>623,279</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(107,178)	(152,052)	44,874
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(107,178)</u>	<u>(152,052)</u>	<u>44,874</u>
Net change in fund balance	61,630	(606,523)	668,153
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 5A
 From 10/1/2022 Through 7/31/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	1,150,506	0	1,150,506
Total Fund balances, beginning of year	1,150,506	0	1,150,506
Fund balance, end of period	1,212,136	(606,523)	1,818,659

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5B
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	99,042	98,844	198
Intergovernmental revenues	4,702	0	4,702
Investment income	4,086	0	4,086
Miscellaneous	199	0	199
Total Revenues:	<u>108,028</u>	<u>98,844</u>	<u>9,184</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	3,000	3,000
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	109	188	79
AUDITORS SERVICES	637	731	94
MOWING & LANDSCAPE MAINTENANCE	3,410	4,916	1,506
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	4	0	(4)
REPAIR & MAINT-PUMP STATN	13,766	10,500	(3,266)
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	5,383	35,000	29,617
REPAIR & MAINT - GENERAL	375	1,000	625
REPAIR & MAINT-TELEMETRY	12,800	5,000	(7,800)
R&M- GENERATORS	2,491	2,500	9
REPAIR & MAINT- WATER CTRL STR	0	750	750
Other	6,294	8,277	1,983
Total Physical Environment	<u>45,271</u>	<u>75,362</u>	<u>30,091</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>45,271</u>	<u>75,362</u>	<u>30,091</u>
Excess (deficiency) of revenues over expenditures	<u>62,757</u>	<u>23,482</u>	<u>39,275</u>
Other financing sources (uses):			
Transfers out	(37,992)	(50,361)	12,369
Total Other financing sources (uses):	<u>(37,992)</u>	<u>(50,361)</u>	<u>12,369</u>
Net change in fund balance	24,765	(26,879)	51,644
Fund balances, beginning of year	183,573	0	183,573
Total Fund balances, beginning of year	<u>183,573</u>	<u>0</u>	<u>183,573</u>
Fund balance, end of period	<u>208,338</u>	<u>(26,879)</u>	<u>235,217</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5C
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	45,232	45,150	82
Investment income	5,013	0	5,013
Miscellaneous	199	0	199
Total Revenues:	50,444	45,150	5,294
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	463	531	68
TRASH DISPOSAL	2,550	3,400	850
MOWING & LANDSCAPE MAINTENANCE	749	1,080	331
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,500	1,500
REPAIR & MAINT - GENERAL	150	1,500	1,350
REPAIR & MAINT-TELEMETRY	258	5,000	4,742
REPAIR & MAINT-CULVERTS	0	7,000	7,000
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	717	1,428	711
Total Physical Environment	4,887	23,939	19,052
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	376	362	(14)
Other	0	0	0
Total Capital outlay	376	362	(14)
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	5,263	24,301	19,038
Excess (deficiency) of revenues over expenditures	45,181	20,849	24,332
 Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(16,549)	(25,616)	9,067
Total Other financing sources (uses):	(16,549)	(25,616)	9,067
Net change in fund balance	28,632	(4,767)	33,399
Fund balances, beginning of year	246,104	0	246,104
Total Fund balances, beginning of year	246,104	0	246,104
Fund balance, end of period	274,736	(4,767)	279,503

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5D
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	89,813	89,719	94
Intergovernmental revenues	3,004	0	3,004
Investment income	5,520	0	5,520
Miscellaneous	100	0	100
Total Revenues:	<u>98,438</u>	<u>89,719</u>	<u>8,719</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
Special Legislative Activities	0	0	0
AUDITORS SERVICES	732	840	108
MOWING & LANDSCAPE MAINTENANCE	1,780	2,566	786
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	989	10,000	9,011
REPAIR & MAINT-CANAL/LAKE	1,800	3,000	1,200
REPAIR & MAINT-BLDG	0	3,000	3,000
REPAIR & MAINT - GENERAL	300	1,000	700
REPAIR & MAINT-TELEMETRY	25,026	5,000	(20,026)
R&M- GENERATORS	4,305	2,500	(1,805)
REPAIR & MAINT- WATER CTRL STR	0	1,600	1,600
Other	4,887	6,424	1,537
Total Physical Environment	<u>39,820</u>	<u>37,430</u>	<u>(2,390)</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>39,820</u>	<u>37,430</u>	<u>(2,390)</u>
Excess (deficiency) of revenues over expenditures	<u>58,617</u>	<u>52,289</u>	<u>6,328</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(38,526)	(54,754)	16,228
Total Other financing sources (uses):	<u>(38,526)</u>	<u>(54,754)</u>	<u>16,228</u>
Net change in fund balance	20,091	(2,465)	22,556
Fund balances, beginning of year	262,707	0	262,707
Total Fund balances, beginning of year	<u>262,707</u>	<u>0</u>	<u>262,707</u>
Fund balance, end of period	<u>282,797</u>	<u>(2,465)</u>	<u>285,262</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 7
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	116,908	116,709	199
Intergovernmental revenues	1,461	0	1,461
Investment income	8,132	0	8,132
Miscellaneous	7,556	0	7,556
Total Revenues:	134,058	116,709	17,349
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	5,415	0	(5,415)
LEGAL SERVICES	0	500	500
WATER QUALITY	2,479	4,513	2,034
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	588	675	87
CHEMICAL WEED CONTROL	4,639	5,566	927
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,200	1,200
MOWING & LANDSCAPE MAINTENANCE	9,706	15,740	6,034
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	15	0	(15)
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	1,003	0	(1,003)
REPAIR & MAINT - GATE/FENCE	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	350	350
Other	1,408	1,632	224
Total Physical Environment	25,253	39,176	13,923
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	16,600	27,000	10,400
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	376	362	(14)
Other	3,094	3,521	427
Total Capital outlay	20,070	30,883	10,813
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	45,322	70,059	24,737
Excess (deficiency) of revenues over expenditures	88,735	46,650	42,085
Other financing sources (uses):			
Transfers out	(48,232)	(75,451)	27,219
Total Other financing sources (uses):	(48,232)	(75,451)	27,219
Net change in fund balance	40,504	(28,801)	69,305
Fund balances, beginning of year	388,527	0	388,527
Total Fund balances, beginning of year	388,527	0	388,527

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 7
 From 10/1/2022 Through 7/31/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	429,031	(28,801)	457,832

Northern Palm Beach County Improvement District

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

Unit 9

From 10/1/2022 Through 7/31/2023

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	119,742	120,291	(549)
Intergovernmental revenues	0	0	0
Investment income	7,304	0	7,304
Miscellaneous	859	0	859
Total Revenues:	<u>127,906</u>	<u>120,291</u>	<u>7,615</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	3,719	6,549	2,830
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	615	705	90
CHEMICAL WEED CONTROL	3,149	3,778	629
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	3,490	5,660	2,170
SUPERVISORS EXPENSES	0	0	0
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	7	0	(7)
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT - GENERAL	950	5,000	4,050
REPAIR & MAINT-TELEMETRY	3,474	5,000	1,526
REPAIR & MAINT-CULVERTS	0	60,000	60,000
REPAIR & MAINT - GATE/FENCE	0	500	500
REPAIR & MAINT - IRRIGATION	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	1,200	1,200
Other	1,485	1,360	(125)
Total Physical Environment	<u>16,888</u>	<u>94,752</u>	<u>77,864</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	752	723	(29)
Other	1,994	2,270	276
Total Capital outlay	<u>2,746</u>	<u>2,993</u>	<u>247</u>
Interest	0	0	0
Total Expenditures:	<u>19,634</u>	<u>97,745</u>	<u>78,111</u>
Excess (deficiency) of revenues over expenditures	<u>108,271</u>	<u>22,546</u>	<u>85,725</u>
Other financing sources (uses):			
Transfers out	(52,823)	(84,045)	31,222
Total Other financing sources (uses):	<u>(52,823)</u>	<u>(84,045)</u>	<u>31,222</u>
Net change in fund balance	<u>55,448</u>	<u>(61,499)</u>	<u>116,947</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Fund balances, beginning of year	<u>332,655</u>	<u>0</u>	<u>332,655</u>
Total Fund balances, beginning of year	<u>332,655</u>	<u>0</u>	<u>332,655</u>
Fund balance, end of period	<u><u>388,103</u></u>	<u><u>(61,499)</u></u>	<u><u>449,602</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	968,958	984,633	(15,675)
Intergovernmental revenues	0	0	0
Investment income	28,028	0	28,028
Miscellaneous	12,794	0	12,794
Total Revenues:	1,009,780	984,633	25,147
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	3,458	1,000	(2,458)
WATER QUALITY	1,192	2,384	1,192
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	5,000	5,000
AUDITORS SERVICES	3,575	4,101	526
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	28,295	40,486	12,191
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	7,437	11,720	4,283
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	161,066	228,257	67,191
UPLAND MAINTENANCE	16,132	33,191	17,059
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	58,875	90,780	31,905
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	1,575	4,000	2,425
REPAIR & MAINT-TELEMTRY	2,462	5,000	2,538
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	50,000	50,000
REPAIR & MAINT - GATE/FENCE	0	500	500
R&M- Aerator refurbishments	12,052	13,700	1,648
R & M PRESERVE STRUCTURES	42,841	100,000	57,159
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	1,500	4,000	2,500
Other	97,341	101,911	4,570
Total Physical Environment	437,801	755,030	317,229
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	26,350	68,500	42,150
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
MACHINERY & EQUIPMENT	1,689	23,128	21,439
Other	0	0	0
Total Capital outlay	28,039	91,628	63,589

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>465,841</u>	<u>846,658</u>	<u>380,817</u>
Excess (deficiency) of revenues over expenditures	<u>543,939</u>	<u>137,975</u>	<u>405,964</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(176,220)</u>	<u>(229,133)</u>	<u>52,913</u>
Total Other financing sources (uses):	<u>(176,220)</u>	<u>(229,133)</u>	<u>52,913</u>
Net change in fund balance	367,720	(91,158)	458,878
Fund balances, beginning of year			
	<u>1,015,147</u>	<u>0</u>	<u>1,015,147</u>
Total Fund balances, beginning of year	<u>1,015,147</u>	<u>0</u>	<u>1,015,147</u>
Fund balance, end of period	<u>1,382,866</u>	<u>(91,158)</u>	<u>1,474,024</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	784,004	800,564	(16,560)
Intergovernmental revenues	0	0	0
Investment income	22,507	0	22,507
Miscellaneous	423	0	423
Total Revenues:	806,934	800,564	6,370
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	330	1,000	670
FINANCIAL CONS./ADVISOR	109	188	79
OTHER PROFESSIONAL SVCS	0	5,000	5,000
AUDITORS SERVICES	2,789	3,199	410
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	12,088	17,296	5,208
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,693	2,440	747
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	158,666	228,257	69,591
UPLAND MAINTENANCE	39,434	81,133	41,699
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	39,897	37,989	(1,908)
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	6	2,500	2,494
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	550	8,000	7,450
REPAIR & MAINT-TELEMETRY	963	5,000	4,037
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	500	500
R&M- Aerator refurbishments	6,026	6,850	824
R & M PRESERVE STRUCTURES	39,740	100,000	60,260
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	5,726	3,500	(2,226)
Other	58,890	65,745	6,855
Total Physical Environment	366,906	645,597	278,691
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	12,950	45,000	32,050
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	23,087	23,128	41
Other	0	0	0
Total Capital outlay	36,037	68,128	32,091
Principal	0	0	0
Total Expenditures:	402,943	713,725	310,782

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2022 Through 7/31/2023
(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>403,991</u>	<u>86,839</u>	<u>317,152</u>
Other financing sources (uses):			
Transfers out	<u>(125,760)</u>	<u>(170,701)</u>	<u>44,941</u>
Total Other financing sources (uses):	<u>(125,760)</u>	<u>(170,701)</u>	<u>44,941</u>
Net change in fund balance	278,230	(83,862)	362,092
Fund balances, beginning of year			
	<u>820,933</u>	<u>0</u>	<u>820,933</u>
Total Fund balances, beginning of year	<u>820,933</u>	<u>0</u>	<u>820,933</u>
Fund balance, end of period	<u>1,099,164</u>	<u>(83,862)</u>	<u>1,183,026</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	2,846,478	2,840,091	6,387
Intergovernmental revenues	11,922	0	11,922
Investment income	74,902	0	74,902
Miscellaneous	23,712	0	23,712
Total Revenues:	2,957,015	2,840,091	116,924
Expenditures:			
Physical Environment			
ENGINEERING FEES	17,993	65,000	47,008
ENGINEERING-PERMITS	5,321	0	(5,321)
LEGAL SERVICES	19,879	5,000	(14,879)
WATER QUALITY	8,771	17,390	8,619
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	9,801	11,242	1,441
MARSH MAINT-LITTORAL ZONE	341,059	500,142	159,083
CHEMICAL WEED CONTROL	237,098	316,130	79,032
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	20,747	32,315	11,568
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	64,462	109,250	44,788
REPAIR & MAINT-AERATORS	166,166	195,026	28,860
REPAIR & MAINT-PUMP STATN	29,121	30,000	879
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	9,850	12,000	2,150
REPAIR & MAINT-BLDG	31,022	93,500	62,478
REPAIR & MAINT - GENERAL	5,637	10,000	4,363
REPAIR & MAINT-TELEMETRY	34,323	26,000	(8,323)
REPAIR & MAINT-ROADS	75,404	131,950	56,546
REPAIR & MAINT-CULVERTS	2,000	100,000	98,000
REPAIR & MAINT - GATE/FENCE	0	500	500
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	0	60,000	60,000
R&M- Aerator refurbishments	30,130	34,250	4,120
R&M- GENERATORS	9,135	7,500	(1,635)
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	4,500	4,500
R&M- PRESERVE STRUCTURE/INLETS	1,440	2,000	560
Other	175,475	205,950	30,475
Total Physical Environment	1,294,833	1,970,645	675,812
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	11,300	21,000	9,700
ROADS/BRIDGES	0	175,000	175,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	81,135	80,362	(773)
Other	7,917	8,196	279

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Capital outlay	100,352	284,558	184,206
Principal	0	175,092	175,092
Interest	11,242	22,367	11,125
Total Expenditures:	<u>1,406,427</u>	<u>2,452,662</u>	<u>1,046,235</u>
Excess (deficiency) of revenues over expenditures	<u>1,550,588</u>	<u>387,429</u>	<u>1,163,159</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(504,634)	(691,424)	186,790
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(504,634)</u>	<u>(691,424)</u>	<u>186,790</u>
Net change in fund balance	1,045,953	(303,995)	1,349,948
Fund balances, beginning of year	2,558,601	0	2,558,601
Total Fund balances, beginning of year	<u>2,558,601</u>	<u>0</u>	<u>2,558,601</u>
Fund balance, end of period	<u>3,604,555</u>	<u>(303,995)</u>	<u>3,908,550</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	65,197	65,064	133
Intergovernmental revenues	0	0	0
Investment income	3,919	0	3,919
Miscellaneous	3,407	0	3,407
Total Revenues:	<u>72,523</u>	<u>65,064</u>	<u>7,459</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	2,320	0	(2,320)
LEGAL SERVICES	348	0	(348)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	302	346	44
CHEMICAL WEED CONTROL	156	187	31
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,949	3,160	1,211
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	7	0	(7)
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	250	1,000	750
REPAIR & MAINT-TELEMTRY	937	5,000	4,063
REPAIR & MAINT - GATE/FENCE	0	500	500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	646	647	1
Total Physical Environment	<u>6,914</u>	<u>13,840</u>	<u>6,926</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	1,502	1,447	(55)
Other	2,210	2,515	305
Total Capital outlay	<u>3,713</u>	<u>3,962</u>	<u>249</u>
Total Expenditures:	<u>10,627</u>	<u>17,802</u>	<u>7,175</u>
Excess (deficiency) of revenues over expenditures	<u>61,896</u>	<u>47,262</u>	<u>14,634</u>
Other financing sources (uses):			
Transfers out	(36,062)	(53,029)	16,967
Total Other financing sources (uses):	<u>(36,062)</u>	<u>(53,029)</u>	<u>16,967</u>
Net change in fund balance	25,834	(5,767)	31,601
Fund balances, beginning of year	<u>181,214</u>	<u>0</u>	<u>181,214</u>
Total Fund balances, beginning of year	<u>181,214</u>	<u>0</u>	<u>181,214</u>
Fund balance, end of period	<u>207,048</u>	<u>(5,767)</u>	<u>212,815</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

Current Year Actual	Total Budget - Original	Total Budget Variance - Original
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Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12A
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	24,105	24,064	41
Intergovernmental revenues	0	0	0
Investment income	2,210	0	2,210
Miscellaneous	0	0	0
Total Revenues:	<u>26,315</u>	<u>24,064</u>	<u>2,251</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	120	138	18
CHEMICAL WEED CONTROL	814	1,173	359
TRASH DISPOSAL	0	1,500	1,500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	839	7,641	6,802
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE/FENCE	0	0	0
R&M- Aerator refurbishments	0	0	0
Other	2,189	2,266	77
Total Physical Environment	<u>3,962</u>	<u>17,718</u>	<u>13,756</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>3,962</u>	<u>17,718</u>	<u>13,756</u>
Excess (deficiency) of revenues over expenditures	<u>22,353</u>	<u>6,346</u>	<u>16,007</u>
Other financing sources (uses):			
Transfers out	(7,163)	(11,782)	4,619
Total Other financing sources (uses):	<u>(7,163)</u>	<u>(11,782)</u>	<u>4,619</u>
Net change in fund balance	15,191	(5,436)	20,627
Fund balances, beginning of year	<u>105,855</u>	<u>0</u>	<u>105,855</u>
Total Fund balances, beginning of year	<u>105,855</u>	<u>0</u>	<u>105,855</u>
Fund balance, end of period	<u>121,046</u>	<u>(5,436)</u>	<u>126,482</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	804,656	801,613	3,043
Intergovernmental revenues	4,284	0	4,284
Investment income	21,889	0	21,889
Miscellaneous	52,059	0	52,059
Total Revenues:	882,888	801,613	81,275
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	2,127	0	(2,127)
LEGAL SERVICES	17,172	5,000	(12,172)
WATER QUALITY	2,641	5,480	2,839
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	3,398	3,898	500
CHEMICAL WEED CONTROL	27,686	39,908	12,222
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	950	1,000	50
MOWING & LANDSCAPE MAINTENANCE	6,029	9,391	3,362
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	137,801	165,182	27,381
REPAIR & MAINT-PUMP STATN	4,950	5,000	50
REPAIR & MAINT-CANAL/LAKE	15,000	30,000	15,000
REPAIR & MAINT-BLDG	0	1,000	1,000
REPAIR & MAINT - GENERAL	845	1,000	155
REPAIR & MAINT-TELEMETRY	11,319	26,000	14,681
REPAIR & MAINT-CULVERTS	0	40,000	40,000
REPAIR & MAINT - GATE/FENCE	0	0	0
R&M- Aerator refurbishments	23,286	27,400	4,114
R&M- GENERATORS	2,773	2,500	(273)
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	146,088	150,628	4,540
Total Physical Environment	402,065	517,387	115,322
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	372,500	372,500
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	21,475	21,500	25
Other	1,263	1,437	174
Total Capital outlay	22,738	395,437	372,699
Principal	0	94,028	94,028
Interest	6,037	12,012	5,975
Total Expenditures:	430,840	1,018,864	588,024
Excess (deficiency) of revenues over expenditures	452,047	(217,251)	669,298

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2022 Through 7/31/2023
(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	(126,506)	(191,122)	64,616
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(126,506)</u>	<u>(191,122)</u>	<u>64,616</u>
Net change in fund balance	325,541	(408,373)	733,914
Fund balances, beginning of year			
	<u>740,606</u>	<u>0</u>	<u>740,606</u>
Total Fund balances, beginning of year	<u>740,606</u>	<u>0</u>	<u>740,606</u>
Fund balance, end of period	<u><u>1,066,147</u></u>	<u><u>(408,373)</u></u>	<u><u>1,474,520</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	928,058	925,051	3,007
Intergovernmental revenues	0	0	0
Investment income	23,782	0	23,782
Miscellaneous	4,958	0	4,958
Total Revenues:	<u>956,799</u>	<u>925,051</u>	<u>31,748</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	2,958	1,000	(1,958)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	2,500	2,500
AUDITORS SERVICES	3,079	3,532	453
CHEMICAL WEED CONTROL	53,177	76,652	23,475
MOWING SERVICES	0	0	0
TRASH DISPOSAL	20,000	31,000	11,000
MOWING & LANDSCAPE MAINTENANCE	8,501	13,620	5,119
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	84,425	143,514	59,089
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,700	30,500	27,800
REPAIR & MAINT - GENERAL	585	12,000	11,415
REPAIR & MAINT-TELEMETRY	4,425	5,000	575
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	28,909	27,400	(1,509)
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	11,000	11,000
Other	165,598	170,128	4,530
Total Physical Environment	<u>374,357</u>	<u>559,346</u>	<u>184,989</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	456,500	456,500
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	48,986	1,085	(47,901)
Other	5,363	6,103	740
Total Capital outlay	<u>54,349</u>	<u>463,688</u>	<u>409,339</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>428,706</u>	<u>1,023,034</u>	<u>594,328</u>
Excess (deficiency) of revenues over expenditures	<u>528,093</u>	<u>(97,983)</u>	<u>626,076</u>

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(120,186)	(177,706)	57,520
Total Other financing sources (uses):	<u>(120,186)</u>	<u>(177,706)</u>	<u>57,520</u>
Net change in fund balance	407,906	(275,689)	683,595
Fund balances, beginning of year	<u>764,653</u>	<u>0</u>	<u>764,653</u>
Total Fund balances, beginning of year	<u>764,653</u>	<u>0</u>	<u>764,653</u>
Fund balance, end of period	<u><u>1,172,560</u></u>	<u><u>(275,689)</u></u>	<u><u>1,448,249</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,212,591	1,211,107	1,484
Intergovernmental revenues	0	0	0
Investment income	35,786	0	35,786
Miscellaneous	57,595	0	57,595
Total Revenues:	<u>1,305,971</u>	<u>1,211,107</u>	<u>94,864</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	3,254	55,000	51,746
ENGINEERING-PERMITS	30,122	0	(30,122)
ENVIRONMENTAL LIASON	3,755	25,031	21,276
LEGAL SERVICES	25,788	20,000	(5,788)
WATER QUALITY	4,481	5,698	1,217
FINANCIAL CONS./ADVISOR	109	188	79
AUDITORS SERVICES	3,967	4,550	583
MARSH MAINT-LITTORAL ZONE	516	6,082	5,566
CHEMICAL WEED CONTROL	30,353	40,471	10,118
MOWING SERVICES	0	0	0
SECURITY SERVICES	410,570	447,894	37,325
TRASH DISPOSAL	750	5,000	4,250
MOWING & LANDSCAPE MAINTENANCE	26,739	43,360	16,621
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	23,284	26,220	2,936
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	3,750	20,000	16,250
REPAIR & MAINT - GENERAL	0	7,500	7,500
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT-ROADS	26,681	292,000	265,319
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	16,125	20,000	3,875
REPAIR & MAINT- STREET SWEEP	4,542	6,550	2,008
REPAIR & MAINT- WATER CTRL STR	0	5,000	5,000
Other	<u>18,586</u>	<u>20,803</u>	<u>2,217</u>
Total Physical Environment	<u>633,372</u>	<u>1,082,847</u>	<u>449,475</u>
Capital outlay			
ROADS/BRIDGES	0	343,000	343,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	<u>3,740</u>	<u>2,122</u>	<u>(1,618)</u>
Total Capital outlay	<u>3,740</u>	<u>345,122</u>	<u>341,382</u>
Principal	0	0	0
Total Expenditures:	<u>637,112</u>	<u>1,427,969</u>	<u>790,857</u>
Excess (deficiency) of revenues over expenditures	<u>668,859</u>	<u>(216,862)</u>	<u>885,721</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2022 Through 7/31/2023
(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	(165,484)	(220,508)	55,024
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(165,484)</u>	<u>(220,508)</u>	<u>55,024</u>
Net change in fund balance	503,376	(437,370)	940,746
Fund balances, beginning of year			
	<u>1,312,567</u>	<u>0</u>	<u>1,312,567</u>
Total Fund balances, beginning of year	<u>1,312,567</u>	<u>0</u>	<u>1,312,567</u>
Fund balance, end of period	<u><u>1,815,943</u></u>	<u><u>(437,370)</u></u>	<u><u>2,253,313</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,650,853	1,645,266	5,587
Intergovernmental revenues	227,861	255,000	(27,139)
Investment income	51,208	0	51,208
Miscellaneous	2,167	0	2,167
Total Revenues:	1,932,089	1,900,266	31,823
Expenditures:			
Physical Environment			
ENGINEERING FEES	203	10,000	9,798
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	11,317	20,000	8,683
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	282,615	348,187	65,572
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	6,870	7,880	1,010
MARSH MAINT-LITTORAL ZONE	275,297	391,446	116,149
CHEMICAL WEED CONTROL	137,897	183,864	45,967
TRASH DISPOSAL	283	1,300	1,017
MOWING & LANDSCAPE MAINTENANCE	10,806	15,576	4,770
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	145,332	148,662	3,330
REPAIR & MAINT-PUMP STATN	23,963	55,000	31,037
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	4,600	1,500	(3,100)
REPAIR & MAINT - GENERAL	2,100	3,000	900
REPAIR & MAINT-TELEMTRY	41,195	26,000	(15,195)
REPAIR & MAINT-ROADS	1,650	95,000	93,350
REPAIR & MAINT-CULVERTS	47,616	100,000	52,384
REPAIR & MAINT - GATE/FENCE	0	1,000	1,000
Repairs & Maint - Catch Basins	100,000	120,000	20,000
R&M- Aerator refurbishments	16,857	27,400	10,543
R&M- GENERATORS	6,832	7,500	668
REPAIR & MAINT- STREET SWEEP	19,600	28,252	8,652
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	184,223	200,985	16,762
Total Physical Environment	1,319,255	1,805,552	486,297
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	29,700	0	(29,700)
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	2,580	2,936	356
Total Capital outlay	32,280	2,936	(29,344)
Principal	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Expenditures:	<u>1,351,535</u>	<u>1,808,488</u>	<u>456,953</u>
Excess (deficiency) of revenues over expenditures	<u>580,555</u>	<u>91,778</u>	<u>488,777</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(261,564)	(351,180)	89,616
Capital contributions from landowners	<u>16,212</u>	<u>22,047</u>	<u>(5,835)</u>
Total Other financing sources (uses):	<u>(245,352)</u>	<u>(329,133)</u>	<u>83,781</u>
Net change in fund balance	335,202	(237,355)	572,557
Fund balances, beginning of year			
	<u>2,261,163</u>	<u>0</u>	<u>2,261,163</u>
Total Fund balances, beginning of year	<u>2,261,163</u>	<u>0</u>	<u>2,261,163</u>
Fund balance, end of period	<u>2,596,366</u>	<u>(237,355)</u>	<u>2,833,721</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	503,429	502,756	673
Intergovernmental revenues	0	0	0
Investment income	13,072	0	13,072
Miscellaneous	6,415	0	6,415
Total Revenues:	<u>522,916</u>	<u>502,756</u>	<u>20,160</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	3,016	500	(2,516)
WATER QUALITY	6,842	14,762	7,920
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,761	2,020	259
MARSH MAINT-LITTORAL ZONE	516	25,395	24,879
CHEMICAL WEED CONTROL	21,831	29,107	7,276
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	3,219	5,160	1,941
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	20,706	20,706
REPAIR & MAINT-AERATORS	32,899	69,676	36,777
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	625	7,000	6,375
REPAIR & MAINT-TELEMETRY	6,338	5,000	(1,338)
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	5,619	6,850	1,231
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	1,300	2,000	700
Other	77,102	73,247	(3,855)
Total Physical Environment	<u>161,067</u>	<u>288,423</u>	<u>127,356</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	82,079	86,000	3,921
Other	1,701	1,793	92
Total Capital outlay	<u>83,779</u>	<u>87,793</u>	<u>4,014</u>
Interest	0	0	0
Total Expenditures:	<u>244,846</u>	<u>376,216</u>	<u>131,370</u>
Excess (deficiency) of revenues over expenditures	<u>278,070</u>	<u>126,540</u>	<u>151,530</u>

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers in	0	0	0
Transfers out	<u>(88,065)</u>	<u>(133,322)</u>	<u>45,257</u>
Total Other financing sources (uses):	<u>(88,065)</u>	<u>(133,322)</u>	<u>45,257</u>
Net change in fund balance	190,005	(6,782)	196,787
Fund balances, beginning of year	<u>449,360</u>	<u>0</u>	<u>449,360</u>
Total Fund balances, beginning of year	<u>449,360</u>	<u>0</u>	<u>449,360</u>
Fund balance, end of period	<u><u>639,364</u></u>	<u><u>(6,782)</u></u>	<u><u>646,146</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19A
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	40,629	40,613	16
Investment income	8,967	0	8,967
Miscellaneous	0	0	0
Total Revenues:	49,596	40,613	8,983
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	77	88	11
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	0	0
Other	404	403	(1)
Total Physical Environment	481	11,991	11,510
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	63,775	15,000	(48,775)
Total Capital outlay	63,775	15,000	(48,775)
Total Expenditures:	64,256	26,991	(37,265)
Excess (deficiency) of revenues over expenditures	(14,660)	13,622	(28,282)
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(10,462)	(14,197)	3,735
Total Other financing sources (uses):	(10,462)	(14,197)	3,735
Net change in fund balance	(25,122)	(575)	(24,547)
Fund balances, beginning of year	494,301	0	494,301
Total Fund balances, beginning of year	494,301	0	494,301
Fund balance, end of period	469,179	(575)	469,754

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 20
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	231,249	230,406	843
Intergovernmental revenues	0	0	0
Investment income	9,658	0	9,658
Miscellaneous	1,030	0	1,030
Total Revenues:	241,937	230,406	11,531
Expenditures:			
Physical Environment			
ENGINEERING FEES	4,762	5,000	238
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,711	1,000	(711)
SPECIAL SERVICES	0	0	0
WATER QUALITY	1,183	1,577	394
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	490	562	72
CHEMICAL WEED CONTROL	4,896	7,056	2,160
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	9,300	12,000	2,700
REPAIR & MAINT - GENERAL	6,903	10,000	3,098
Repairs & Maint - Catch Basins	0	5,000	5,000
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	2,187	2,189	2
Total Physical Environment	31,431	47,884	16,453
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	156,950	217,500	60,550
CULVERTS/STRUCTURES	0	0	0
Other	426	484	58
Total Capital outlay	157,376	217,984	60,608
Principal	0	79,504	79,504
Interest	0	50,000	50,000
Total Expenditures:	188,806	395,372	206,566
Excess (deficiency) of revenues over expenditures	53,131	(164,966)	218,097
Other financing sources (uses):			
Transfers out	(33,163)	(35,433)	2,270
Capital contributions from landowners	0	0	0
Repayment to landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	(33,163)	(35,433)	2,270
Net change in fund balance	19,967	(200,399)	220,366
Fund balances, beginning of year	379,116	0	379,116
Total Fund balances, beginning of year	379,116	0	379,116

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 20
 From 10/1/2022 Through 7/31/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	399,083	(200,399)	599,482

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	496,191	495,659	532
Intergovernmental revenues	3,126	0	3,126
Investment income	11,111	0	11,111
Miscellaneous	489	0	489
Total Revenues:	<u>510,917</u>	<u>495,659</u>	<u>15,258</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	1,120	1,000	(120)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	2,670	500	(2,170)
WATER QUALITY	4,622	8,953	4,331
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	2,308	2,647	339
MARSH MAINT-LITTORAL ZONE	65,736	0	(65,736)
CHEMICAL WEED CONTROL	25,137	0	(25,137)
MOWING & LANDSCAPE MAINTENANCE	185	300	115
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	176,571	203,205	26,634
REPAIR & MAINT-AERATORS	6,576	48,830	42,254
REPAIR & MAINT-PUMP STATN	661	5,000	4,339
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	9,000	9,000
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	500	3,000	2,500
REPAIR & MAINT-TELEMETRY	9,146	5,000	(4,146)
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	500	500
R&M- GENERATORS	2,564	17,500	14,936
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
R&M- PRESERVE STRUCTURE/INLETS	1,440	2,000	560
Other	<u>17,834</u>	<u>19,738</u>	<u>1,904</u>
Total Physical Environment	<u>317,068</u>	<u>352,173</u>	<u>35,105</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	9,249	0	(9,249)
Other	<u>335</u>	<u>381</u>	<u>46</u>
Total Capital outlay	<u>9,584</u>	<u>381</u>	<u>(9,203)</u>
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>326,652</u>	<u>352,554</u>	<u>25,902</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2022 Through 7/31/2023
(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>184,265</u>	<u>143,105</u>	<u>41,160</u>
Other financing sources (uses):			
Transfers out	(153,721)	(205,213)	51,492
Capital contributions from landowners	<u>136,531</u>	<u>0</u>	<u>136,531</u>
Total Other financing sources (uses):	<u>(17,190)</u>	<u>(205,213)</u>	<u>188,023</u>
Net change in fund balance	167,075	(62,108)	229,183
Fund balances, beginning of year			
	<u>399,335</u>	<u>0</u>	<u>399,335</u>
Total Fund balances, beginning of year	<u>399,335</u>	<u>0</u>	<u>399,335</u>
Fund balance, end of period	<u><u>566,410</u></u>	<u><u>(62,108)</u></u>	<u><u>628,518</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	309,094	308,694	400
Intergovernmental revenues	0	0	0
Investment income	7,806	0	7,806
Miscellaneous	140	0	140
Total Revenues:	317,040	308,694	8,346
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	1,176	1,568	392
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,097	1,258	161
MARSH MAINT-LITTORAL ZONE	3,197	35,052	31,855
CHEMICAL WEED CONTROL	27,783	37,044	9,261
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	416	600	184
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	100,167	103,531	3,364
REPAIR & MAINT-AERATORS	4	0	(4)
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	150	4,000	3,850
REPAIR & MAINT-TELEMETRY	2,160	0	(2,160)
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	80,000	80,000
REPAIR & MAINT - GATE/FENCE	0	200	200
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	1,400	1,500	100
R&M- PRESERVE STRUCTURE/INLETS	2,022	2,700	678
Other	3,251	3,249	(2)
Total Physical Environment	142,823	277,702	134,879
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	376	362	(14)
Other	785	893	108
Total Capital outlay	1,161	1,255	94
Total Expenditures:	143,984	278,957	134,973
Excess (deficiency) of revenues over expenditures	173,056	29,737	143,319
Other financing sources (uses):			
Transfers out	(61,032)	(83,053)	22,021

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Other financing sources (uses):	(61,032)	(83,053)	22,021
Net change in fund balance	112,024	(53,316)	165,340
Fund balances, beginning of year	255,508	0	255,508
Total Fund balances, beginning of year	255,508	0	255,508
Fund balance, end of period	367,531	(53,316)	420,847

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	235,247	234,836	411
Intergovernmental revenues	568	0	568
Investment income	16,604	0	16,604
Miscellaneous	5,391	0	5,391
Total Revenues:	<u>257,810</u>	<u>234,836</u>	<u>22,974</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	1,685	0	(1,685)
LEGAL SERVICES	5,572	500	(5,072)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,274	1,461	187
MARSH MAINT-LITTORAL ZONE	10,427	45,782	35,355
CHEMICAL WEED CONTROL	28,512	37,387	8,875
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	15,135	23,225	8,090
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	15,746	24,157	8,411
REPAIR & MAINT-AERATORS	310	7,641	7,331
REPAIR & MAINT-PUMP STATN	836	6,500	5,664
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,100	5,000	2,900
REPAIR & MAINT-BLDG	5,383	5,000	(383)
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	3,463	10,000	6,537
REPAIR & MAINT-TELEMTRY	380	5,000	4,620
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	7,500	100,000	92,500
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	0	0
R&M- GENERATORS	2,263	2,500	237
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	<u>9,588</u>	<u>12,520</u>	<u>2,932</u>
Total Physical Environment	<u>110,174</u>	<u>291,173</u>	<u>180,999</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	<u>484</u>	<u>551</u>	<u>67</u>
Total Capital outlay	<u>484</u>	<u>551</u>	<u>67</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>110,659</u>	<u>291,724</u>	<u>181,065</u>
Excess (deficiency) of revenues over expenditures	<u>147,152</u>	<u>(56,888)</u>	<u>204,040</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(81,113)	(117,921)	36,808
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(81,113)</u>	<u>(117,921)</u>	<u>36,808</u>
Net change in fund balance	66,039	(174,809)	240,848
Fund balances, beginning of year			
	<u>819,656</u>	<u>0</u>	<u>819,656</u>
Total Fund balances, beginning of year	<u>819,656</u>	<u>0</u>	<u>819,656</u>
Fund balance, end of period	<u><u>885,694</u></u>	<u><u>(174,809)</u></u>	<u><u>1,060,503</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 27B
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	174,262	173,687	575
Investment income	6,933	0	6,933
Miscellaneous	1,500	0	1,500
Total Revenues:	<u>182,695</u>	<u>173,687</u>	<u>9,008</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	109	188	79
AUDITORS SERVICES	1,336	1,533	197
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	516	7,155	6,639
CHEMICAL WEED CONTROL	3,973	5,297	1,324
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	36,604	69,021	32,417
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	10,000	10,000
R & M PRESERVE STRUCTURES	3,260	20,000	16,740
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	2,727	2,743	16
Total Physical Environment	<u>48,526</u>	<u>125,687</u>	<u>77,161</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	600	683	83
Total Capital outlay	<u>600</u>	<u>683</u>	<u>83</u>
Total Expenditures:	<u>49,126</u>	<u>126,370</u>	<u>77,244</u>
Excess (deficiency) of revenues over expenditures	<u>133,569</u>	<u>47,317</u>	<u>86,252</u>
Other financing sources (uses):			
Transfers out	(40,707)	(55,127)	14,420
Total Other financing sources (uses):	<u>(40,707)</u>	<u>(55,127)</u>	<u>14,420</u>
Net change in fund balance	92,862	(7,810)	100,672
Fund balances, beginning of year	<u>263,560</u>	<u>0</u>	<u>263,560</u>
Total Fund balances, beginning of year	<u>263,560</u>	<u>0</u>	<u>263,560</u>
Fund balance, end of period	<u>356,422</u>	<u>(7,810)</u>	<u>364,232</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 29
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	47,117	47,095	22
Intergovernmental revenues	0	0	0
Investment income	2,432	0	2,432
Miscellaneous	0	0	0
Total Revenues:	49,549	47,095	2,454
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
WATER QUALITY	1,176	1,568	392
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	257	295	38
MARSH MAINT-LITTORAL ZONE	516	6,082	5,566
CHEMICAL WEED CONTROL	8,037	10,716	2,679
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	13,224	26,220	12,996
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	96,963	25,000	(71,963)
Other	468	466	(2)
Total Physical Environment	120,641	72,347	(48,294)
Capital outlay	146	166	20
Total Expenditures:	120,787	72,513	(48,274)
Excess (deficiency) of revenues over expenditures	(71,237)	(25,418)	(45,819)
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(22,559)	(21,787)	(772)
Total Other financing sources (uses):	(22,559)	(21,787)	(772)
Net change in fund balance	(93,797)	(47,205)	(46,592)
Fund balances, beginning of year	184,871	0	184,871
Total Fund balances, beginning of year	184,871	0	184,871
Fund balance, end of period	91,075	(47,205)	138,280

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	668,972	667,772	1,200
Intergovernmental revenues	0	0	0
Investment income	42,497	0	42,497
Miscellaneous	3,746	0	3,746
Total Revenues:	715,214	667,772	47,442
Expenditures:			
Physical Environment			
ENGINEERING FEES	101	10,000	9,899
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	8,116	10,000	1,884
WATER QUALITY	2,453	5,140	2,687
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,647	4,183	536
MOWING & LANDSCAPE MAINTENANCE	666	960	294
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	180,007	267,644	87,637
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	15,000	15,000
REPAIR & MAINT-BLDG	16,131	5,000	(11,131)
REPAIR & MAINT - GENERAL	450	10,000	9,550
REPAIR & MAINT-TELEMETRY	3,261	5,000	1,739
REPAIR & MAINT-ROADS	0	25,000	25,000
REPAIR & MAINT-CULVERTS	114,023	100,000	(14,023)
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	89,590	100,000	10,411
R&M- Aerator refurbishments	29,721	34,250	4,529
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	223,365	253,184	29,819
Total Physical Environment	671,531	847,861	176,330
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	6,500	30,000	23,500
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	60,759	168,723	107,964
Other	1,954	1,075	(879)
Total Capital outlay	69,213	199,798	130,585
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	740,744	1,047,659	306,915
Excess (deficiency) of revenues over expenditures	(25,530)	(379,887)	354,357

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(170,037)</u>	<u>(231,100)</u>	<u>61,063</u>
Total Other financing sources (uses):	<u>(170,037)</u>	<u>(231,100)</u>	<u>61,063</u>
Net change in fund balance	(195,567)	(610,987)	415,420
Fund balances, beginning of year			
	<u>2,013,748</u>	<u>0</u>	<u>2,013,748</u>
Total Fund balances, beginning of year	<u>2,013,748</u>	<u>0</u>	<u>2,013,748</u>
Fund balance, end of period	<u><u>1,818,181</u></u>	<u><u>(610,987)</u></u>	<u><u>2,429,168</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	19,909	19,894	15
Intergovernmental revenues	0	0	0
Investment income	595	0	595
Miscellaneous	(180)	0	(180)
Total Revenues:	<u>20,325</u>	<u>19,894</u>	<u>431</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	76	87	11
CHEMICAL WEED CONTROL	1,445	1,734	289
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
JANITORIAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	1,270	2,060	790
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-OFF EQMT	0	0	0
REPAIR & MAINT - GENERAL	0	2,500	2,500
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
Other	199	197	(2)
Total Physical Environment	<u>2,990</u>	<u>14,078</u>	<u>11,088</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	62	70	8
Total Capital outlay	<u>62</u>	<u>70</u>	<u>8</u>
Total Expenditures:	<u>3,052</u>	<u>14,148</u>	<u>11,096</u>
Excess (deficiency) of revenues over expenditures	<u>17,273</u>	<u>5,746</u>	<u>11,527</u>
Other financing sources (uses):			
Transfers out	(4,912)	(6,154)	1,242
Total Other financing sources (uses):	<u>(4,912)</u>	<u>(6,154)</u>	<u>1,242</u>
Net change in fund balance	12,361	(408)	12,769
Fund balances, beginning of year	19,182	0	19,182
Total Fund balances, beginning of year	<u>19,182</u>	<u>0</u>	<u>19,182</u>
Fund balance, end of period	<u>31,543</u>	<u>(408)</u>	<u>31,951</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32A
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	5,256	5,245	11
Investment income	711	0	711
Total Investment income	711	0	711
Total Revenues:	<u>5,968</u>	<u>5,245</u>	<u>723</u>
Expenditures:			
Physical Environment			
WATER QUALITY	1,176	1,568	392
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	38	44	6
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
MOWING & LANDSCAPE MAINTENANCE	1,270	2,060	790
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	53	52	(1)
Total Physical Environment	2,537	5,224	2,687
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>2,537</u>	<u>5,224</u>	<u>2,687</u>
Excess (deficiency) of revenues over expenditures	<u>3,431</u>	<u>21</u>	<u>3,410</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(632)	(1,021)	389
Total Other financing sources (uses):	<u>(632)</u>	<u>(1,021)</u>	<u>389</u>
Net change in fund balance	2,798	(1,000)	3,798
Fund balances, beginning of year	36,172	0	36,172
Total Fund balances, beginning of year	<u>36,172</u>	<u>0</u>	<u>36,172</u>
Fund balance, end of period	<u>38,970</u>	<u>(1,000)</u>	<u>39,970</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 33
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	16,365	16,335	30
Intergovernmental revenues	0	0	0
Investment income	1,266	0	1,266
Miscellaneous	(5)	0	(5)
Total Revenues:	17,626	16,335	1,291
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
WATER QUALITY	1,176	1,568	392
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	93	107	14
CHEMICAL WEED CONTROL	1,624	1,948	324
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	6,905	6,905
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
REPAIR & MAINT-CULVERTS	0	3,000	3,000
Other	164	164	0
Total Physical Environment	3,057	15,192	12,135
Capital outlay	87	99	12
Total Expenditures:	3,144	15,291	12,147
Excess (deficiency) of revenues over expenditures	14,482	1,044	13,438
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(6,404)	(9,236)	2,832
Total Other financing sources (uses):	(6,404)	(9,236)	2,832
Net change in fund balance	8,078	(8,192)	16,270
Fund balances, beginning of year	59,903	0	59,903
Total Fund balances, beginning of year	59,903	0	59,903
Fund balance, end of period	67,981	(8,192)	76,173

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	182,006	181,537	469
Intergovernmental revenues	0	0	0
Investment income	6,464	0	6,464
Miscellaneous	1,000	0	1,000
Total Revenues:	<u>189,470</u>	<u>181,537</u>	<u>7,933</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	7,000	7,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,977	500	(1,477)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	12,543	19,383	6,840
AUDITORS SERVICES	942	1,080	138
MOWING & LANDSCAPE MAINTENANCE	7,567	10,907	3,340
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	9,650	10,000	350
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	26,000	26,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	2,990	10,000	7,010
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	20,000	20,000
Other	5,181	4,724	(457)
Total Physical Environment	<u>40,849</u>	<u>109,594</u>	<u>68,745</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	103	117	14
Total Capital outlay	<u>103</u>	<u>117</u>	<u>14</u>
Principal	0	21,668	21,668
Interest	3,108	6,066	2,958
Total Expenditures:	<u>44,060</u>	<u>137,445</u>	<u>93,385</u>
Excess (deficiency) of revenues over expenditures	<u>145,410</u>	<u>44,092</u>	<u>101,318</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(52,038)	(62,705)	10,667
Total Other financing sources (uses):	<u>(52,038)</u>	<u>(62,705)</u>	<u>10,667</u>
Net change in fund balance	93,372	(18,613)	111,985
Fund balances, beginning of year	<u>243,376</u>	<u>0</u>	<u>243,376</u>
Total Fund balances, beginning of year	<u>243,376</u>	<u>0</u>	<u>243,376</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	336,748	(18,613)	355,361

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 38
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	73,302	73,029	273
Investment income	<u>6,412</u>	<u>0</u>	<u>6,412</u>
Total Investment income	<u>6,412</u>	<u>0</u>	<u>6,412</u>
Total Revenues:	<u>79,714</u>	<u>73,029</u>	<u>6,685</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	207	237	30
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	20,000	20,000
REPAIR & MAINT-CULVERTS	0	3,000	3,000
Repairs & Maint - Catch Basins	0	20,000	20,000
Other	<u>733</u>	<u>724</u>	<u>(9)</u>
Total Physical Environment	940	50,461	49,521
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	<u>109</u>	<u>125</u>	<u>16</u>
Total Capital outlay	<u>109</u>	<u>125</u>	<u>16</u>
Total Expenditures:	<u>1,049</u>	<u>50,586</u>	<u>49,537</u>
Excess (deficiency) of revenues over expenditures	<u>78,664</u>	<u>22,443</u>	<u>56,221</u>
Other financing sources (uses):			
Transfers out	<u>(16,698)</u>	<u>(25,773)</u>	<u>9,075</u>
Total Other financing sources (uses):	<u>(16,698)</u>	<u>(25,773)</u>	<u>9,075</u>
Net change in fund balance	61,967	(3,330)	65,297
Fund balances, beginning of year	<u>293,812</u>	<u>0</u>	<u>293,812</u>
Total Fund balances, beginning of year	<u>293,812</u>	<u>0</u>	<u>293,812</u>
Fund balance, end of period	<u>355,779</u>	<u>(3,330)</u>	<u>359,109</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 41
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	4,792	4,791	1
Investment income	729	0	729
Miscellaneous	0	0	0
Total Revenues:	<u>5,522</u>	<u>4,791</u>	<u>731</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	1,176	1,568	392
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	31	35	4
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	2,000	2,000
Other	48	48	0
Total Physical Environment	<u>1,254</u>	<u>3,651</u>	<u>2,397</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	43	49	6
Total Capital outlay	<u>43</u>	<u>49</u>	<u>6</u>
Total Expenditures:	<u>1,298</u>	<u>3,700</u>	<u>2,402</u>
Excess (deficiency) of revenues over expenditures	<u>4,224</u>	<u>1,091</u>	<u>3,133</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(3,295)	(5,779)	2,484
Total Other financing sources (uses):	<u>(3,295)</u>	<u>(5,779)</u>	<u>2,484</u>
Net change in fund balance	929	(4,688)	5,617
Fund balances, beginning of year	<u>38,486</u>	<u>0</u>	<u>38,486</u>
Total Fund balances, beginning of year	<u>38,486</u>	<u>0</u>	<u>38,486</u>
Fund balance, end of period	<u>39,415</u>	<u>(4,688)</u>	<u>44,103</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	954,634	950,056	4,578
Intergovernmental revenues	12,258	0	12,258
Investment income	26,971	0	26,971
Miscellaneous	2,510	0	2,510
Total Revenues:	996,373	950,056	46,317
Expenditures:			
Physical Environment			
ENGINEERING FEES	23,695	5,000	(18,695)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	3,063	2,000	(1,063)
LEGAL - SPECIAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	109	188	79
OTHER PROFESSIONAL SVCS	0	5,000	5,000
AUDITORS SERVICES	4,154	4,765	611
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	87,083	125,525	38,442
MOWING SERVICES	0	0	0
TRASH DISPOSAL	850	1,000	150
MOWING & LANDSCAPE MAINTENANCE	9,484	14,524	5,040
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	314,970	422,752	107,782
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	37	0	(37)
REPAIR & MAINT-PUMP STATN	14,980	20,000	5,020
REPAIR & MAINT-CANAL/LAKE	3,454	10,000	6,546
REPAIR & MAINT-BLDG	560	5,000	4,440
REPAIR & MAINT - GENERAL	1,300	7,000	5,700
REPAIR & MAINT-TELEMETRY	32,408	10,000	(22,408)
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,000	1,000
REPAIR & MAINT - IRRIGATION	0	0	0
R&M- GENERATORS	3,762	4,000	238
R & M PRESERVE STRUCTURES	0	20,000	20,000
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
R&M- PRESERVE STRUCTURE/INLETS	0	2,000	2,000
Other	29,694	45,776	16,082
Total Physical Environment	529,605	719,530	189,925
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	25,501	13,085	(12,416)
Other	850	967	117
Total Capital outlay	26,351	14,052	(12,299)
Total Expenditures:	555,955	733,582	177,627

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Excess (deficiency) of revenues over expenditures	440,418	216,474	223,944
Other financing sources (uses):			
Transfers out	(206,094)	(285,592)	79,498
Total Other financing sources (uses):	(206,094)	(285,592)	79,498
Net change in fund balance	234,323	(69,118)	303,441
Fund balances, beginning of year	1,078,360	0	1,078,360
Total Fund balances, beginning of year	1,078,360	0	1,078,360
Fund balance, end of period	1,312,683	(69,118)	1,381,801

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 44
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	72,818	72,366	452
Intergovernmental revenues	0	0	0
Investment income	10,326	0	10,326
Miscellaneous	2,500	0	2,500
Total Revenues:	85,644	72,366	13,278
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,711	500	(1,211)
FINANCIAL CONS./ADVISOR	219	375	156
AUDITORS SERVICES	1,789	2,052	263
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	29,995	50,000	20,005
Repairs & Maint - Catch Basins	23,250	50,000	26,750
REPAIR & MAINT- STREET SWEEP	4,440	7,200	2,760
Other	2,718	2,766	48
Total Physical Environment	64,122	113,893	49,771
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	219	249	30
Total Capital outlay	219	249	30
Total Expenditures:	64,341	114,142	49,801
Excess (deficiency) of revenues over expenditures	21,303	(41,776)	63,079
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(33,617)	(53,188)	19,571
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	(33,617)	(53,188)	19,571
Net change in fund balance	(12,314)	(94,964)	82,650
Fund balances, beginning of year	536,496	0	536,496
Total Fund balances, beginning of year	536,496	0	536,496
Fund balance, end of period	524,182	(94,964)	619,146

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 45
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	415,348	414,891	457
Intergovernmental revenues	0	50,000	(50,000)
Investment income	11,656	0	11,656
Total Investment income	11,656	0	11,656
Total Revenues:	427,004	464,891	(37,887)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	25,000	25,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
WATER QUALITY	1,176	1,568	392
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	1,170	1,342	172
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	516	6,082	5,566
CHEMICAL WEED CONTROL	5,867	7,823	1,956
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	51,425	81,962	30,537
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	93	3,000	2,907
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	140,000	140,000
REPAIR & MAINT-CULVERTS	0	10,000	10,000
Repairs & Maint - Catch Basins	0	3,000	3,000
R & M PRESERVE STRUCTURES	2,957	50,000	47,043
REPAIR & MAINT- STREET SWEEP	13,364	17,535	4,171
Other	4,141	4,108	(33)
Total Physical Environment	80,710	354,420	273,710
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	359	409	50
Total Capital outlay	359	409	50
Debt issuance costs	0	0	0
Total Expenditures:	81,069	354,829	273,760
Excess (deficiency) of revenues over expenditures	345,935	110,062	235,873
Other financing sources (uses):			
Transfers out	(64,331)	(90,961)	26,630
Total Other financing sources (uses):	(64,331)	(90,961)	26,630
Net change in fund balance	281,604	19,101	262,503
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 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	328,139	0	328,139
Total Fund balances, beginning of year	328,139	0	328,139
Fund balance, end of period	609,743	19,101	590,642

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 46
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	39,103	39,036	67
Investment income	5,342	0	5,342
Miscellaneous	(50)	0	(50)
Total Revenues:	44,395	39,036	5,359
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	109	188	79
AUDITORS SERVICES	1,026	1,177	151
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	10,000	10,000
Other	387	1,413	1,026
Total Physical Environment	1,522	16,278	14,756
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	918	1,044	126
Total Capital outlay	918	1,044	126
Total Expenditures:	2,440	17,322	14,882
Excess (deficiency) of revenues over expenditures	41,955	21,714	20,241
Other financing sources (uses):			
Transfers out	(16,825)	(22,907)	6,082
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(16,825)	(22,907)	6,082
Net change in fund balance	25,130	(1,193)	26,323
Fund balances, beginning of year	269,030	0	269,030
Total Fund balances, beginning of year	269,030	0	269,030
Fund balance, end of period	294,160	(1,193)	295,353

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 47
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	48,770	48,693	77
Intergovernmental revenues	0	0	0
Investment income	8,077	0	8,077
Miscellaneous	369	0	369
Total Revenues:	57,215	48,693	8,522
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	1,176	1,568	392
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	229	263	34
MARSH MAINT-LITTORAL ZONE	0	0	0
MOWING & LANDSCAPE MAINTENANCE	1,082	1,560	478
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	15	0	(15)
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	2,719	5,000	2,281
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	25,000	25,000
REPAIR & MAINT- STREET SWEEP	0	3,000	3,000
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	1,333	2,103	770
Total Physical Environment	6,554	47,994	41,440
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	1,126	1,085	(41)
Other	705	609	(96)
Total Capital outlay	1,831	1,694	(137)
Total Expenditures:	8,386	49,688	41,302
Excess (deficiency) of revenues over expenditures	48,830	(995)	49,825
Other financing sources (uses):			
Transfers out	(21,209)	(25,179)	3,970
Capital contributions from landowners	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 47
From 10/1/2022 Through 7/31/2023
(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>(21,209)</u>	<u>(25,179)</u>	<u>3,970</u>
Net change in fund balance	27,621	(26,174)	53,795
Fund balances, beginning of year	<u>417,571</u>	<u>0</u>	<u>417,571</u>
Total Fund balances, beginning of year	<u>417,571</u>	<u>0</u>	<u>417,571</u>
Fund balance, end of period	<u>445,191</u>	<u>(26,174)</u>	<u>471,365</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 49
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	65,644	81,371	(15,727)
Investment income	4,404	0	4,404
Miscellaneous	5,725	0	5,725
Total Revenues:	<u>75,774</u>	<u>81,371</u>	<u>(5,597)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	4,295	0	(4,295)
LEGAL SERVICES	580	500	(80)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	332	381	49
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	5,603	6,724	1,121
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,627	4,260	1,633
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	17,777	43,138	25,361
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	656	806	150
Total Physical Environment	<u>31,870</u>	<u>65,309</u>	<u>33,439</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	85	97	12
Total Capital outlay	<u>85</u>	<u>97</u>	<u>12</u>
Total Expenditures:	<u>31,956</u>	<u>65,406</u>	<u>33,450</u>
Excess (deficiency) of revenues over expenditures	<u>43,818</u>	<u>15,965</u>	<u>27,853</u>
Other financing sources (uses):			
Transfers out	(20,981)	(34,782)	13,801
Total Other financing sources (uses):	<u>(20,981)</u>	<u>(34,782)</u>	<u>13,801</u>
Net change in fund balance	22,837	(18,817)	41,654
Fund balances, beginning of year	<u>207,556</u>	<u>0</u>	<u>207,556</u>
Total Fund balances, beginning of year	<u>207,556</u>	<u>0</u>	<u>207,556</u>
Fund balance, end of period	<u>230,393</u>	<u>(18,817)</u>	<u>249,210</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 51
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	41,433	41,193	240
Investment income	2,108	0	2,108
Miscellaneous	0	0	0
Total Revenues:	<u>43,541</u>	<u>41,193</u>	<u>2,348</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	8,000	8,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
AUDITORS SERVICES	115	132	17
MARSH MAINT-LITTORAL ZONE	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	415	408	(7)
Total Physical Environment	<u>530</u>	<u>24,040</u>	<u>23,510</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	86	98	12
Total Capital outlay	<u>86</u>	<u>98</u>	<u>12</u>
Total Expenditures:	<u>616</u>	<u>24,138</u>	<u>23,522</u>
Excess (deficiency) of revenues over expenditures	<u>42,926</u>	<u>17,055</u>	<u>25,871</u>
Other financing sources (uses):			
Transfers out	(7,133)	(12,476)	5,343
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(7,133)</u>	<u>(12,476)</u>	<u>5,343</u>
Net change in fund balance	<u>35,793</u>	<u>4,579</u>	<u>31,214</u>
Fund balances, beginning of year	<u>81,182</u>	<u>0</u>	<u>81,182</u>
Total Fund balances, beginning of year	<u>81,182</u>	<u>0</u>	<u>81,182</u>
Fund balance, end of period	<u>116,975</u>	<u>4,579</u>	<u>112,396</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 53
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	98,255	97,975	280
Investment income	5,331	0	5,331
Miscellaneous	68,371	0	68,371
Total Revenues:	<u>171,956</u>	<u>97,975</u>	<u>73,981</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	328	562	234
AUDITORS SERVICES	1,506	1,727	221
TRASH DISPOSAL	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	648	1,000	352
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	30,000	30,000
Other	4,328	3,802	(526)
Total Physical Environment	<u>6,810</u>	<u>63,591</u>	<u>56,781</u>
Capital outlay	1,713	1,949	236
Total Expenditures:	<u>8,523</u>	<u>65,540</u>	<u>57,017</u>
Excess (deficiency) of revenues over expenditures	<u>163,433</u>	<u>32,435</u>	<u>130,998</u>
Other financing sources (uses):			
Transfers out	(57,550)	(34,588)	(22,962)
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(57,550)</u>	<u>(34,588)</u>	<u>(22,962)</u>
Net change in fund balance	105,883	(2,153)	108,036
Fund balances, beginning of year	<u>183,631</u>	<u>0</u>	<u>183,631</u>
Total Fund balances, beginning of year	<u>183,631</u>	<u>0</u>	<u>183,631</u>
Fund balance, end of period	<u>289,514</u>	<u>(2,153)</u>	<u>291,667</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Common area fund
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	1,874	0	1,874
Total Investment income	1,874	0	1,874
Total Revenues:	<u>1,874</u>	<u>0</u>	<u>1,874</u>
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	323	371	48
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	13,418	15,000	1,582
MOWING & LANDSCAPE MAINTENANCE	20,378	29,374	8,996
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	16,651	15,000	(1,651)
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	1,000	1,000
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	4,000	4,000
REPAIR & MAINT- STREET SWEEP	0	5,000	5,000
Other	19,343	20,678	1,335
Total Physical Environment	<u>70,114</u>	<u>90,423</u>	<u>20,309</u>
Capital outlay	0	0	0
Total Expenditures:	<u>70,114</u>	<u>90,423</u>	<u>20,309</u>
Excess (deficiency) of revenues over expenditures	<u>(68,241)</u>	<u>(90,423)</u>	<u>22,182</u>
Other financing sources (uses):			
Transfers out	(1,881)	(3,248)	1,367
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	31,134	42,534	(11,400)
Other	37,164	51,137	(13,973)
Total Capital contributions from landowners	<u>68,298</u>	<u>93,671</u>	<u>(25,373)</u>
Total Other financing sources (uses):	<u>66,416</u>	<u>90,423</u>	<u>(24,007)</u>
Net change in fund balance	<u>(1,824)</u>	<u>0</u>	<u>(1,824)</u>
Fund balances, beginning of year			
Total Fund balances, beginning of year	<u>106,482</u>	<u>0</u>	<u>106,482</u>
Fund balance, end of period	<u>104,658</u>	<u>0</u>	<u>104,658</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
NPDES funds
From 10/1/2022 Through 7/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Investment income	10,824	0	10,824
Miscellaneous	<u>518,725</u>	<u>0</u>	<u>518,725</u>
Total Revenues:	<u>529,549</u>	<u>0</u>	<u>529,549</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	207,393	0	(207,393)
LEGAL SERVICES	6,872	0	(6,872)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	34,094	0	(34,094)
Other	<u>74,585</u>	<u>0</u>	<u>(74,585)</u>
Total Physical Environment	322,944	0	(322,944)
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>322,944</u>	<u>0</u>	<u>(322,944)</u>
Excess (deficiency) of revenues over expenditures	<u>206,604</u>	<u>0</u>	<u>206,604</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(1,053)</u>	<u>0</u>	<u>(1,053)</u>
Total Other financing sources (uses):	<u>(1,053)</u>	<u>0</u>	<u>(1,053)</u>
Net change in fund balance	205,552	0	205,552
Fund balances, beginning of year	<u>354,588</u>	<u>0</u>	<u>354,588</u>
Total Fund balances, beginning of year	<u>354,588</u>	<u>0</u>	<u>354,588</u>
Fund balance, end of period	<u>560,140</u>	<u>0</u>	<u>560,140</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2022 Through 7/31/2023

(In Whole Numbers)

	Unit 2C	Unit 5	Unit 16
Revenues:			
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 48,690.00	\$ 42,648.00	\$ 28,280.00
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues:	\$ 48,690.00	\$ 42,648.00	\$ 28,280.00
Expenditures:			
Capital outlay	\$ 193,386.00	\$ 46,809.00	\$ 80,635.00
Principal	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -
Debt issuance costs	\$ -	\$ -	\$ -
Total Expenditures:	\$ 193,386.00	\$ 46,809.00	\$ 80,635.00
Excess (deficiency) of revenues over expenditures	\$ (144,695.00)	\$ (4,161.00)	\$ (52,355.00)
Other financing sources (uses):			
Transfers in	\$ -	\$ -	\$ -
Transfers out	\$ (24,759.00)	\$ -	\$ (13,109.00)
Capital contributions from landowners	\$ 605,986.00	\$ -	\$ 590,006.00
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):	\$ 581,227.00	\$ -	\$ 576,897.00
Net change in fund balance	\$ 436,532.00	\$ (4,161.00)	\$ 524,542.00
Fund balances, beginning of year	\$ 2,479,101.00	\$ 2,380,341.00	\$ 762,699.00
Fund balance, end of period	\$ 2,915,633.00	\$ 2,376,180.00	\$ 1,287,240.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2022 Through 7/31/2023

(In Whole Numbers)

	Unit 25	Unit 53
Revenues:		
Intergovernmental revenues	\$ -	\$ -
Investment income	\$ 367.00	\$ 121,798.00
Miscellaneous	\$ -	\$ -
Total Revenues:	\$ 367.00	\$ 121,798.00
Expenditures:		
Capital outlay	\$ -	\$ 3,350,112.00
Principal	\$ -	\$ -
Interest	\$ -	\$ -
Debt issuance costs	\$ -	\$ -
Total Expenditures:	\$ -	\$ 3,350,112.00
Excess (deficiency) of revenues over expenditures	\$ 367.00	\$ (3,228,314.00)
Other financing sources (uses):		
Transfers in	\$ -	\$ 34,514.00
Transfers out	\$ -	\$ (16,296.00)
Capital contributions from landowners	\$ -	\$ -
Repayment to landowners	\$ -	\$ -
Promissory notes issued	\$ -	\$ -
Special assessment bond proceeds	\$ -	\$ -
Discount on special assessment bonds issued	\$ -	\$ -
Premium on special assessment bonds issued	\$ -	\$ -
Total Other financing sources (uses):	\$ -	\$ 18,218.00
Net change in fund balance	\$ 367.00	\$ (3,210,096.00)
Fund balances, beginning of year	\$ 20,209.00	\$ 5,507,925.00
Fund balance, end of period	\$ 20,576.00	\$ 2,297,829.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2022 Through 7/31/2023

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A
Revenues:			
Non-ad valorem assessments	\$ 329,592.00	\$ 5,395,814.00	\$ 415,580.00
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 5,853.00	\$ 300,212.00	\$ 7,209.00
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues:	\$ 335,445.00	\$ 5,696,027.00	\$ 422,789.00
Expenditures:			
Principal	\$ -	\$ -	\$ -
Interest	\$ 66,851.00	\$ 1,859,650.00	\$ 48,509.00
Debt issuance costs	\$ -	\$ -	\$ -
Advance Refunding escrow agent	\$ -	\$ -	\$ -
Other	\$ 3,264.00	\$ 53,548.00	\$ 4,124.00
Total Expenditures:	\$ 70,114.00	\$ 1,913,198.00	\$ 52,633.00
Excess (deficiency) of revenues over expenditures	\$ 265,331.00	\$ 3,782,828.00	\$ 370,156.00
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	\$ 265,331.00	\$ 3,782,828.00	\$ 370,156.00
Fund balances, beginning of year	\$ 63,940.00	\$ 7,898,476.00	\$ 54,914.00
Fund balance, end of period	\$ 329,271.00	\$ 11,681,305.00	\$ 425,071.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2022 Through 7/31/2023

(In Whole Numbers)

	Unit 5B	Unit 9A	Unit 9B
Revenues:			
Non-ad valorem assessments	\$ 391,258.00	\$ 2,758,299.00	\$ 1,298,441.00
Intergovernmental revenues	\$ -	\$ -	-
Investment income	\$ 6,509.00	\$ 51,161.00	\$ 43,821.00
Miscellaneous	\$ -	\$ -	-
Total Revenues:	\$ 397,766.00	\$ 2,809,460.00	\$ 1,342,262.00
Expenditures:			
Principal	\$ -	\$ -	-
Interest	\$ 12,585.00	\$ 192,876.00	\$ 151,963.00
Debt issuance costs	\$ -	\$ -	-
Advance Refunding escrow agent	\$ -	\$ -	-
Other	\$ 3,883.00	\$ 27,401.00	\$ 12,899.00
Total Expenditures:	\$ 16,468.00	\$ 220,276.00	\$ 164,861.00
Excess (deficiency) of revenues over expenditures	\$ 381,298.00	\$ 2,589,183.00	\$ 1,177,401.00
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	\$ 381,298.00	\$ 2,589,183.00	\$ 1,177,401.00
Fund balances, beginning of year	\$ 18,592.00	\$ 801,756.00	\$ 843,004.00
Fund balance, end of period	\$ 399,891.00	\$ 3,390,939.00	\$ 2,020,406.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2022 Through 7/31/2023

(In Whole Numbers)

	Unit 16	Unit 27B	Unit 43
Revenues:			
Non-ad valorem assessments	\$ 544,490.00	\$ 224,588.00	\$ 1,229,953.00
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 10,400.00	\$ 4,463.00	\$ 22,676.00
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues:	\$ 554,890.00	\$ 229,051.00	\$ 1,252,630.00
Expenditures:			
Principal	\$ -	\$ -	\$ -
Interest	\$ 38,199.00	\$ 20,149.00	\$ 122,946.00
Debt issuance costs	\$ -	\$ -	\$ -
Advance Refunding escrow agent	\$ -	\$ -	\$ -
Other	\$ 5,251.00	\$ 2,225.00	\$ 12,153.00
Total Expenditures:	\$ 43,449.00	\$ 22,373.00	\$ 135,099.00
Excess (deficiency) of revenues over expenditures	\$ 511,441.00	\$ 206,678.00	\$ 1,117,531.00
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	\$ 511,441.00	\$ 206,678.00	\$ 1,117,531.00
Fund balances, beginning of year	\$ 113,788.00	\$ 38,497.00	\$ 494,403.00
Fund balance, end of period	\$ 625,229.00	\$ 245,175.00	\$ 1,611,934.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2022 Through 7/31/2023

(In Whole Numbers)

	Unit 44	Unit 45	Unit 46
Revenues:			
Non-ad valorem assessments	\$ 574,136.00	\$ 271,409.00	\$ 760,091.00
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 10,711.00	\$ 5,053.00	\$ 29,891.00
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues:	\$ 584,847.00	\$ 276,462.00	\$ 789,982.00
Expenditures:			
Principal	\$ -	\$ -	\$ -
Interest	\$ 52,748.00	\$ 41,402.00	\$ 181,844.00
Debt issuance costs	\$ -	\$ -	\$ -
Advance Refunding escrow agent	\$ -	\$ -	\$ -
Other	\$ 5,660.00	\$ 2,706.00	\$ 7,523.00
Total Expenditures:	\$ 58,408.00	\$ 44,108.00	\$ 189,367.00
Excess (deficiency) of revenues over expenditures	\$ 526,439.00	\$ 232,354.00	\$ 600,615.00
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	\$ 526,439.00	\$ 232,354.00	\$ 600,615.00
Fund balances, beginning of year	\$ 112,159.00	\$ 86,228.00	\$ 758,600.00
Fund balance, end of period	\$ 638,598.00	\$ 318,582.00	\$ 1,359,215.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2022 Through 7/31/2023

(In Whole Numbers)

	Unit 53
Revenues:	
Non-ad valorem assessments	\$ 3,089,974.00
Intergovernmental revenues	\$ -
Investment income	\$ 166,906.00
Miscellaneous	\$ -
Total Revenues:	\$ 3,256,880.00
Expenditures:	
Principal	\$ -
Interest	\$ 1,093,150.00
Debt issuance costs	\$ -
Advance Refunding escrow agent	\$ -
Other	\$ 30,568.00
Total Expenditures:	\$ 1,123,718.00
Excess (deficiency) of revenues over expenditures	\$ 2,133,162.00
Other financing sources (uses):	
Transfers in	\$ -
Transfers out	\$ -
Refunding debt Issued	\$ -
(Discount)/Premuim on refunded debt	\$ -
Special assessment bond proceeds	\$ -
Payment to refunded bonds escrow agent	\$ -
Payment to Refunded Debt	\$ -
Total Payment to refunded bonds escrow agent	\$ -
Total Other financing sources (uses):	\$ -
Net change in fund balance	\$ 2,133,162.00
Fund balances, beginning of year	\$ 4,601,548.00
Fund balance, end of period	\$ 6,734,710.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual- General Fund (Cash Basis)
GEN - General Fund
From 10/1/2022 Through 7/31/2023

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00
Investment income	17,296.05	0.00	17,296.05
Miscellaneous	23,249.36	0.00	23,249.36
Total Revenues:	40,545.41	0.00	40,545.41
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	1,852,103.46	2,415,946.00	563,842.54
ENGINEERING FEES	1,131.00	55,000.00	53,869.00
LEGAL SERVICES	98,192.11	120,000.00	21,807.89
IT Services	85,333.65	92,185.00	6,851.35
MOWING & LANDSCAPE MAINTENANCE	31,133.76	51,086.00	19,952.24
ELECTRICITY	15,973.16	25,655.00	9,681.84
INSURANCE-GENERAL	297,460.92	293,857.00	(3,603.92)
REPAIR & MAINT-BLDG	36,539.42	45,000.00	8,460.58
R & M - HVAC REPAIRS	9,458.00	50,000.00	40,542.00
PUBLIC INFORMATION	20,089.54	35,000.00	14,910.46
FUEL-VEHICLES	38,928.32	35,000.00	(3,928.32)
Other	1,102,670.57	1,472,362.00	369,691.43
Total Physical Environment	3,589,013.91	4,691,091.00	1,102,077.09
Capital outlay			
FURNITURE	15,483.28	18,000.00	2,516.72
Other	142,200.00	203,000.00	60,800.00
Total Capital outlay	157,683.28	221,000.00	63,316.72
Principal	0.00	18,199.00	18,199.00
Interest	1,168.44	2,325.00	1,156.56
Total Expenditures:	3,747,865.63	4,932,615.00	1,184,749.37
Excess (deficiency) of revenues over expenditures	(3,707,320.22)	(4,932,615.00)	1,225,294.78
Other financing sources (uses):			
Transfers in	3,687,877.03	5,037,615.00	(1,349,737.97)
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	9,500.00	0.00	9,500.00
Total Other financing sources (uses):	3,697,377.03	5,037,615.00	(1,340,237.97)
Net change in fund balance	(9,943.19)	105,000.00	(114,943.19)
Fund balances, beginning of year	1,042,193.56	0.00	1,042,193.56
Total Fund balances, beginning of year	1,042,193.56	0.00	1,042,193.56
Fund balance, end of year	1,032,250.37	105,000.00	927,250.37

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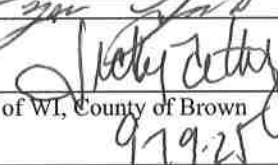
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NOTICE OF ANNUAL MEETING SCHEDULE

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