



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

REGULAR MEETING AGENDA
ADMINISTRATIVE BUILDING AND EOC
359 HIATT DRIVE
PALM BEACH GARDENS, FLORIDA
September 27, 2023
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes – August 23, 2023 Public Hearing and Regular Meeting
- 5) Comments from the Public for Items not on the Agenda
- 6) **Consent Agenda (Ask for Public Comment before approving Consent Agenda)**
 - a) Unit No 14 – Eastpointe
Consider Acceptance of Ingress and Egress Easement
 - b) Unit No. 18 – Ibis Golf & Country Club
Consider Purchase Order to LimnoTech
 - c) General
Consider Ratification of Revisions to Debris Management Plan
 - d) Payment Requests
- 7) **Regular Agenda**
 - a) Unit No. 2C – Alton
Status Report
 - 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 Maintenance Easement & Water Management Easement
Ask for Public Comment

- e) Unit No. 20 – Juno Isles
Status Report – Salinity Weir Rehabilitation Project
 - f) Unit No. 43 – Mirasol
 - i) Consider Re-advertisement of Public Bid Project
Ask for Public Comment
 - ii) Consider Payment Request to WGI
Ask for Public Comment
 - g) Unit No. 53 - Arden
 - i) Status Report
 - ii) Consider Acceptance of Access Easement (Tract O-7)
Ask for Public Comment
 - iii) Consider Change Order to Centerline Utilities, Inc. - Pods D-Southeast, D-Southwest and I-North (CO No. 5)
Ask for Public Comment
 - h) General
Consider Appointment of Non-Board Member to Engineering Review Committee
Ask for Public Comment
- 8) Miscellaneous Reports:
- a) Engineer
 - b) Attorney
 - c) Executive Director - Public & Community Relations Report
- 9) Receive and File
- 10) Comments from the Board
- 11) Adjourn

Please note the following upcoming meetings:

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

November 15, 2023 – 8:00 a.m.- Annual Landowners Meeting/Regular Meeting

**MINUTES OF A PUBLIC HEARING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 08/23/23**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:00 a.m. on August 23, 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 L. Marc Cohn, Gregory Block, Ellen T. Baker and Brian J. LaMotte; Executive Director Dan Beatty; and General Counsel Kenneth W. Edwards of Caldwell Pacetti, et al.

Also present were Director of Finance & Administration Katie Roundtree; District Engineer Kim Leser; District Clerk Susan Scheff; Director of Operations Ken Roundtree; Project Coordinator Polly Scherman; Permit Coordinator Kimberly Morgan; Technical Assistant/Records Management Specialist Kathleen Maloney-Pollack; Mario Benicky of Piper Sandler & Co.; and Carmen and Luis Rodriguez, Jim Kilduff, Andrea Docimo, Marj Potter-Kolb, Catherine Brister, Clarence Williams, Richard Gregory and Joe Morello of Ironhorse (Unit 24).

2) ESTABLISHMENT OF A QUORUM

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

3) ADDITIONS OR DELETIONS TO THE AGENDA

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

4) GENERAL

Proposed Fiscal Year 2023/2024 Annual Budget and Assessment Roll

a) Presentation of Assessment Rates

Ms. Roundtree reported that the Board packet includes the non-ad valorem assessment rates for

Northern’s proposed 2023/2024 Budget and the purpose of this Public Hearing is to receive public comment and Board comment on the proposed 2023/2024 Budget and Non-Ad Valorem Assessment Roll prior to final approval. She explained that a Resolution to adopt the proposed 2023/2024 Budget and Non-Ad Valorem Assessment Roll will be presented for consideration at the Regular Meeting, so it is in order to receive comments from the public and the Board at this time.

b) Receive Comments from the Public on Proposed 2023/2024 Annual Budget and Assessment Roll

Mr. Boykin called for public comment regarding the proposed 2023/2024 Annual Budget and Non-Ad Valorem Assessment Roll, to which there was no response.

c) Receive Comments from the Board on Proposed 2023/2024 Annual Budget and Assessment Roll

Mr. Boykin called for Board comment regarding the proposed 2023/2024 Annual Budget and Non-Ad Valorem Assessment Roll, to which there was no response.

5) RECEIVE AND FILE

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

- Legal Advertisement and Notices pertaining to today’s August 23, 2023 Public Hearing.

6) ADJOURN

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

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

President

Assistant Secretary

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 08/23/23**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:02 a.m. on August 23, 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 L. Marc Cohn, Gregory Block, Ellen T. Baker and Brian J. LaMotte; Executive Director Dan Beatty; and General Counsel Kenneth W. Edwards of Caldwell Pacetti, et al.

Also present were Director of Finance & Administration Katie Roundtree; District Engineer Kim Leser; District Clerk Susan Scheff; Director of Operations Ken Roundtree; Project Coordinator Polly Scherman; Permit Coordinator Kimberly Morgan; Technical Assistant/Records Management Specialist Kathleen Maloney-Pollack; Mario Benicky of Piper Sandler & Co.; and Carmen and Luis Rodriguez, Jim Kilduff, Andrea Docimo, Marjorie Potter-Kolb, Catherine Brister, Clarence Williams, Richard Gregory and Joe Morello of Ironhorse (Unit 24).

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. LaMotte and unanimously passed approving the Minutes of the July 26, 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. LaMotte and unanimously passed approving the following Consent Agenda Items:

- 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

copies of which are contained in applicable Northern files.

7) REGULAR AGENDA

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

Mr. Beatty began by showing the Board the unit map and site plan and stated that Ms. Leser will give this report.

Ms. Leser stated that the curb repairs and the cleaning of the drainage system on Pasteur Boulevard are complete, its final lift of asphalt is expected to begin on September 18th and that project should last about three weeks. She further stated that the Alton Road and Beckman Terrace cleaning and repairs are

underway and their final lift of asphalt is scheduled to begin October 9th and the E & F Neighborhood roadways are following suit with curb repairs and final lift of asphalt scheduled for November.

Mr. Boykin asked if this will be the last of the projects, and Ms. Leser advised that there is an additional neighborhood to be done, but this is the largest phase of the project.

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

ii) Consider Sixth Amendment to Maintenance Agreement

iii) Consider Approval of Bill of Sale

Mr. Beatty stated that the next item is the Sixth Amendment to the Maintenance Agreement which addresses aerators previously maintained by the Alton Property Owners Association (POA), noting that the POA has decided that Northern is better suited to provide those services. He stated that this aerator maintenance has been included in the Fiscal Year 2023/2024 Budget.

Mr. Beatty also stated that a Bill of Sale is included with this item for three aerators that had been purchased by the POA. He explained that these additional three aerators meet Northern's specifications and, upon acceptance, will be included for aerator maintenance.

Mr. Edwards stated that Northern has not yet received the partially executed Sixth Amendment to the Maintenance Agreement and the Bill of Sale, so he asked that Board approval and acceptance be conditioned upon receipt of those properly executed documents. He noted that Northern has been advised that they have been approved by their legal counsel and should arrive in the near future.

There were no comments from the public with regard to this item.

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving the Sixth Amendment to the Maintenance Agreement, conditioned upon receipt.

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. LaMotte and unanimously passed approving the Bill of Sale, conditioned upon receipt.

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

Mr. Beatty began by showing the Board the unit map and aerial photos of the site. He stated that this is an update as to the construction of the replacement pipe in Unit 5, and Ms. Leser will give this report.

Ms. Leser stated that the Maintenance of Traffic (MOT) plan for Jog Road is being considered by the County and the contractor is expected to be on-site the third week of September to begin with setting up the bypass before excavation begins.

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

**c) 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 aerial photos of the site, stating that Ms. Leser will also give this report.

Ms. Leser reported that the resurfacing is done, final grading is being completed, temporary striping is down and signage should be installed in the next week. She noted that there is a delay on the flashers until the end of October and final striping should take place mid-September, adding that this project is ahead of schedule.

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

d) 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, site location, and aerial photos, stating that Ms. Leser will also give this report.

Ms. Leser stated that the contractor will be completing drainage this week, there are some head walls going in and they will be staking for potable water main which is the last utility to go in. She stated that work should be done in the next two weeks and then the contractor will complete the roadway.

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

ii) Consider Acceptance of the Water Management Easement

Ms. Leser explained that this item is associated with a culvert and structure installed by Northern a long time ago that lies outside of the Walgreens Drive right-of way. She stated that, as part of the development of this project, Staff has asked the owner for a Water Management Easement to encumber the necessary area of this particular structure.

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. LaMotte and unanimously passed accepting the Water Management Easement.

**e) 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 a couple of photos of the new weir, stating that the structure was completed last month. He explained that Staff is awaiting fabrication of the salinity control gate, which he has been advised will be completed mid-September and will take a few days for installation. He further explained that the delay is associated with getting the materials for the seals used to seal the gate to the wall.

A general discussion followed with regard to the cleanup of site materials, clarification of completion of the weir structure versus the salinity control gate, and vegetation in the lake caused by homeowners' grass clippings.

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

**f) UNIT OF DEVELOPMENT NO. 24 – IRONHORSE
Discuss Florida Power & Light Project**

Prior to beginning the discussion of the Florida Power & Light (FPL) project, Mr. Boykin recused himself from the vote, having previously filled out a Form 8B on matters involving this company.

Mr. Cohn stated that he has received five Speaker Cards with regard to this item and he explained that each speaker will be afforded three minutes to speak. He then called Carmen Rodriguez to the podium.

Mr. Rodriguez thanked the Board for the opportunity to speak, noting that he purchased property in Ironhorse last year and only recently became aware of FPL's monumental pole location issue. He expressed his concerns about how the pole may affect the property values. He reviewed the path that FPL used for placement of the poles, noting that the poles are located across the street until moving to the west side of Jog Road with placement of a pole by the Ironhorse gate, speculating that the Sheriff's Office may have had an ingress/egress issue with continuing the poles on the other side of Jog Road. He also is wondering why FPL did not place the lines underground. Mr. Rodriguez reported that FPL only notified approximately 40 or 43 Ironhorse residents about the pole location and FPL did not contact the Property Owners Association (POA) about this project. He found out about the project just a few weeks ago. He expressed the residents' concern about the monumental pole outside of their gate. As his time was up, Mr. Rodriguez thanked the Board for their time.

Mr. Cohn called Marjorie Potter-Kolb to the podium.

Ms. Potter-Kolb introduced herself and informed the Board that she was born in West Palm Beach 87 years ago on this date. She then asked the Board that future notification be given, noting that Northern gave an easement to FPL and should not be surprised that the residents are upset about this project. She asked what will be happening to the existing FPL poles and is not sure if Northern can provide that answer. She then expressed her frustration that the easement was given to FPL without notifying the community, noting that even though they are a small community, they deserve that courtesy. She then thanked the Board for listening.

Mr. Cohn called Richard Gregory to the podium.

Mr. Gregory greeted the Board and explained that he purchased property in Ironhorse the beginning of July. He explained his surprise when the poles were constructed and stated that the pictures do not do it justice. He further stated that the Board should be ashamed of themselves for allowing this to happen, noting that the community was not made aware of the project. He stated that he bought the property aware

of its proximity to the landfill and the Sheriff's Office, but expressed his concern about the intrusion of these poles on their property and the possibility of emissions, wondering if any due diligence was done. He added that no impact study has been made available to the public and asked what the Board was thinking when they granted the easement. He would like FPL to move the poles and expressed his opinion that the Board failed the residents of Ironhorse. He then thanked the Board for listening and expressed his hope that the Board Members change their mind.

Mr. Cohn called Clarence Williams to the podium.

Mr. Williams greeted the Board and explained that he has been a resident of Ironhorse for the past six years, noting that it is a beautiful, upscale golf course community. He expressed that his issues are regarding the procedural posture that has been taken for this project as it relates to notification. He stated that the residents received little or no notification, not only from Northern, but also the three to four other governmental entities involved in this project. He stated recent home sales were \$1.5 million, acknowledging the investment being made by the residents within the community. Mr. Williams stated that FPL did send a letter to approximately 34 residents in the neighborhood within the 500-foot radius of what he believes to be the nearest pole to their property line. He once again addressed that all of the Ironhorse residents were not given notice. He did acknowledge the publication of a standard Public Notice in the newspaper for the project, and then reviewed the timeline of the letter sent by FPL in relation to the project timeline. He stated his appreciation that one pole was moved further south, but believes that some efforts should be made to soften the impact of the industrial corridor look that has been created. Mr. Williams asked the Board to use whatever leverage they may have to address these concerns, noting that the explanation residents received that the Board was unaware of the nature and breadth of this project is unacceptable.

Mr. Cohn called Jim Kilduff to the podium.

Mr. Kilduff greeted the Board and thanked them for the opportunity to speak. He stated that he

agrees with all of the sentiments of the previous residents, noting that he has been a resident of Ironhorse for almost a year. He stated that he was away for three weeks and returned to find the poles standing close to the community entrance. His concerns are similar to what has been addressed and he also wants to know what can be done to beautify and fix this eyesore along Jog Road, asking who would be responsible for that. He does not believe they will be successful in having the poles moved, but wants to know what can be done to make it look better. He also wanted to know why the residents were not notified ahead of time, stating that some communities in the area have much shorter poles or underground lines. He feels the project was rushed and would like some answers as to who is responsible for what gets done next. He then thanked the Board.

Mr. Beatty stated that Northern received a form letter from the Ironhorse residents sent via a number of emails and that letter, along with Northern's email response and FPL's email response, has been included in the Board's materials. He further stated that this is an FPL project, so a number of the questions brought up today should be directed to FPL. He explained that Staff asked a representative from FPL to attend the meeting today to address some of these concerns and they declined to do so. Staff does have FPL contact information that can be provided to interested parties, but that is the extent of what we know. He asked Mr. Edwards if he had anything to add.

Mr. Edwards introduced himself as Northern's General Counsel and stated that he has had communication with FPL's attorney and, with regard to beautification, they have advised Northern of several things. He reported that Northern inquired about painting the poles green and the response was that the poles are still curing and it will take several years for them to dry internally, so they cannot be painted. He stated that Northern asked about putting foliage or greenery around the base and advised that FPL is considering that request. Mr. Edwards then stated that he does not believe there is any viable means for FPL to relocate the poles as they are following nationwide directions. He explained that although Northern understands the concerns expressed by the residents, it is limited as to what can be done and he strongly

recommends that they speak to other local general-purpose governments that have more authority than Northern does in this situation.

A general discussion followed with regard to maintenance of the easement and around the poles, the expense to possibly move the poles or place the lines underground, Northern's involvement in the decision-making process as it relates to Northern's works, and what entity has the power to conduct an environmental study.

Mr. Edwards explained that Northern cannot just refuse to grant a permit without sufficient reason. He further explained that it is Northern's responsibility to make sure that the project will not interfere with or adversely affect Northern's works and that process was followed, adding that Northern does not have any other decision-making authority with regard to the site. He stated that it would be up to the County or another local, general-purpose government to take issue with the look of the poles, but noted that Staff will work with FPL with regard to the addition of foliage to minimize the visual impact.

Ms. Baker expressed her concerns with how close these poles are to the road with regard to the possibility of accidents and potential lighting impacts. She asked if Staff knew what was going there and expressed her frustration with the design and the fact that it cannot be painted.

The discussion continued with regard to the location of the poles, the fact that no lawyers want to take on the case for the POA as a result of FPL's involvement, and the possibility that Solid Waste Authority (SWA) may work with the residents in order to move the pole that is closest to the Ironhorse entrance.

Mr. LaMotte agreed that the poles are intrusive, but expressed that the residents need to be addressing these concerns with FPL. He followed up on Ms. Baker's question asking if Staff knew what was being installed when Northern granted the easement.

Ms. Leser stated that Staff knew what was going in, but the plans were minimal, because Staff does not look at the structural aspect. She did have questions about the pole closest to the entrance with regard to its proximity to the pavement and was advised that the County approved it and issued a permit, noting

that Jog Road is a County road and Northern has a minimal property interest.

Mr. Boykin stated that Staff will take note of the feedback from the community, noting that he believes everyone now understands that Northern may not be the best forum for expressing their concerns on this issue. He further stated that Mr. Beatty suggested Palm Beach County may be a better forum to address their concerns, adding that the Florida Public Service Commission and other public bodies conduct oversight of these types of concerns.

The discussion continued once again regarding the need for the residents to address this issue directly with FPL, Northern's requirements in processing the permit, discussions with FPL prior to the grant of the easement, and the County's responsibility to maintain the median.

Mr. Boykin thanked everyone for their time.

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 little Northern construction is taking place. He reported that work is being wrapped up on the remaining pods that Northern has been working on. He stated that Staff has been in conversations with Lennar about funding for future phases and he expects it will be ready to present as a discussion item at the next Board meeting.

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

**h) GENERAL
Consider Resolution Approving & Adopting the 2023/2024 Annual Budget & Assessment
Roll (2023-04)**

Based on the Public Hearing that took place immediately prior to this meeting, Ms. Roundtree explained that Mr. Edwards has prepared Resolution No. 2023-04 for the Board's consideration which approves the 2023/2024 Budget, 2023/2024 Non-Ad Valorem Assessment Roll and the levy of the

assessments, plus authorizes the certification and submittal of the Non-Ad Valorem Assessment Roll to the Tax Collector. She stated that the Truth in Millage (TRIM) notices were mailed out sometime around August 18, 2023, and minimal tax calls have been received.

Ms. Baker asked about five assessments with increases over 100%, and Ms. Roundtree briefly advised her that they all are in Unit 5A and the increases are a result of the culvert renovation project which required a \$3 million loan. She reported that the good news is that Northern has been awarded a 50/50 matching grant up to \$1.47 million for the Unit 5 project. She also explained that there was a portion removed from the original project due to the cost and Staff is now considering adding it back in order to maximize the grant funds and do more work for less cost to the residents. Ms. Roundtree noted that if the entire amount of the loan is no longer needed once the project has been completed, it can be paid off sooner without penalty, and hopefully this assessment increase can be mitigated next year.

Ms. Baker asked if we have been contacted by The Links or Emerald Dunes about the increase, and Ms. Roundtree advised that there were no calls. She added that Staff has been in close contact with representatives there and they are aware of the need for the project.

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. LaMotte and unanimously passed approving Resolution No. 2023-04, as presented.

8) MISCELLANEOUS REPORTS

a) ENGINEER

Ms. Leser stated the Unit 43 Mirasol Boardwalk project has been advertised and the bid opening will take place on August 30, 2023.

b) ATTORNEY

Mr. Edwards had nothing to report.

c) EXECUTIVE DIRECTOR

Mr. Beatty stated that he is going to be away for two weeks from August 27-September 9, and would like to request that the Board appoint Kim Leser as Acting Deputy Executive Director in his absence. Mr. Edwards added that she would be authorized to carry out any duties that would typically be required of Mr. Beatty.

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. LaMotte and unanimously passed approving that Ms. Leser serve as Acting Deputy Executive Director during Mr. Beatty's absence, as presented.

Mr. Beatty reported that the Board had recently added a third member to the Budget, Banking & Audit Committee (BB&A) for the Auditor Selection Process and it was quite helpful to have the outside knowledge and perspective. He would like to ask the Board to consider adding an outside member to the Engineering Review Committee (ERC) as Staff anticipates going out for a Request for Qualifications (RFQ) for Northern's Project and Consulting Engineers, since the last RFQ was in 2008.

Ms. Baker asked where the additional person would come from, and Mr. Beatty advised that he would like to have an engineer from another municipality or government agency, similar to what was done with BB&A, noting that Emily Alves works for the Solid Waste Authority and it eliminated any conflict of interest. Ms. Baker asked if we could use someone that is retired, and Mr. Beatty explained the potential for a conflict of interest as opposed to a municipal engineer.

Mr. Edwards explained that this is an item that would have to come back to the Board for further consideration as there needs to be a review of Northern's policies and procedures to see if any amendments would be required.

There was a consensus of the Board to move forward with pursuing the addition of an outside member to the ERC for the purposes of the RFQ process for Northern's Project and Consulting Engineers.

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

9) COMMITTEE REPORTS

a) BUDGET, BANKING & AUDIT COMMITTEE

i) Consider Committee Recommendations

Ms. Roundtree reported that on July 2, 2023, and July 9, 2023, Northern advertised a Request for Proposals (RFP) for Annual Financial Audit Services, and received four bids on August 9, 2023. She stated that one of the bids was deemed non-responsive, because only a price was submitted without the additional required proposal. The Committee met on August 16, 2023, to discuss the three complete submittals received from Grau and Associates, Marcum, and Mauldin and Jenkins. Ms. Roundtree stated that the Committee members discussed their likes and dislikes about the proposals and all three members ranked Marcum, Northern's current auditor, as the top firm. She stated there was a slight difference in ranking the second and third firms; however, the consensus was to rank Mauldin and Jenkins as number two and Grau and Associates as number three. She further stated that Marcum's bid amount was the highest of the three bids, but pricing was only one element of the ranking process with staff qualifications and understanding of the project weighing in higher.

Ms. Roundtree stated that it is the recommendation of the Committee to select Marcum for the provision of Annual Financial Audit Services and authorize Staff and Legal Counsel to negotiate the details of the contract. If a contract cannot be reached with Marcum, then the Committee recommends working with Mauldin and Jenkins on a contract.

Ms. Baker had some questions with regard to the RFP process, expressing her disappointment that Northern did not get a larger response and ended up staying with the same firm. She would not like the process repeated with the ERC RFQ.

Mr. Block explained that the Committee had a ranking methodology which they used to make their selection and there were reasons why Marcum was selected once again, even though they have been

Northern's auditor for some time. He stated that the Committee minutes might explain the ranking choices a bit more.

A general discussion followed with regard to how to get more responses, noting that there is only so much that can be done and firms cannot be compelled to submit a proposal.

Ms. Roundtree reported that the process was more inclusive this year by submitting the RFQ notice to the Palm Beach Post and DemandStar (an online bid publication forum). She stated that nine companies, including two bid services, picked up the bid with only four companies responding and one of those being deemed non-responsive.

Mr. Block stated that one firm disqualified themselves by not submitting properly and added that one firm being considered grossly underestimated the number of hours required for the job. He believes the process was rigorous from solicitation to ranking.

The discussion continued with regard to the specialization of governmental auditing and how some firms do not respond due to workload or other factors.

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

A **motion** was made by Mr. LaMotte, seconded by Mr. Cohn and unanimously passed approving the Budget, Banking & Audit Committee recommendation.

ii) Consider Approval of August 16, 2023 Minutes

Mr. Boykin asked the Board for a motion to approve the Budget, Banking & Audit Committee minutes of August 16, 2023.

A **motion** was made by Mr. LaMotte, seconded by Mr. Cohn and unanimously passed approving Budget, Banking & Audit Committee minutes of August 16, 2023.

10) 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.

11) COMMENTS FROM THE BOARD

There were no further comments from the Board.

12) 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: September 27, 2023

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

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

RE: Unit of Development No. 14 – Eastpointe
Consider Acceptance of Ingress and Egress Easement

Background

Tract A as described in and reserved to the Eastpointe Country Club in “Eastpointe Country Club PUD Plat 15”, which was previously recorded in Plat Book 134, Page 9, also contains a dedication to Northern of a 28-foot-wide Water Management Easement (WME) that lies within Tract A. The Eastpointe Country Club golf maintenance facility will be redeveloped within Tract A and Northern is uncertain as to its means of ingress and egress to its 28-foot-wide WME within the currently undeveloped Tract A. The attached Ingress and Egress Easement will provide Northern a means to utilize the site as developed to access the platted 28-foot-wide WME.

Fiscal Impact

There are no fiscal impacts relating to the acceptance of the Ingress and Egress Easement.

Recommendation

The District Engineer recommends acceptance of the Ingress and Egress Easement.

Prepared by and Return to:

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

**INGRESS AND EGRESS EASEMENT
(Unit of Development No.14)**

THIS Ingress and Egress Easement shall be effective as of the _____ day of _____, 2023 (the “Effective Date”) and is being entered into by and between Eastpointe Country Club, Inc., a Florida not-for-profit corporation, whose street address is 13535 Eastpointe Blvd., Palm Beach Gardens, Florida (the “Grantor”) and Northern Palm Beach County Improvement District, an independent special district of the State of Florida, whose address is 359 Hiatt Drive, Palm Beach Gardens, FL 33418 (the “District”).

WITNESSETH:

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

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

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

1. **ACCESS EASEMENT.** The Grantor hereby grants a perpetual and unobstructed non-exclusive Ingress and Egress Easement (the “Easement”) for pedestrian, vehicular and equipment usage, including temporary parking, to the District and its authorized employees, consultants, agents, contractors, subcontractors and suppliers, in, over, upon, through and across the Easement Area, which Easement shall also authorize the District to install a support base at such location(s) thereon that is acceptable to the Grantor (which support base could include by way of example but not limitation grass, shell rock, asphalt or any combination thereof) for such usage upon the Easement Area.

2. **ASSIGNMENT.** The District shall not sell, assign or transfer any of its rights or easements granted hereunder, either directly or indirectly, without the prior written consent of the Grantor or the then fee title owner of the subject Easement Area, as the case may be, and any

attempt to do so shall be null and void, except that said prohibition shall not apply to an assignment or transfer by the District to a governmental entity or agency.

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

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

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

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

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

7. **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.

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

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

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

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

EXECUTED by the GRANTOR this _____ day of _____, 20__.

Signed, Sealed and Delivered
subscribing witnesses:

Eastpointe Country Club, Inc.

Witness

By: _____

Printed Name

Print: _____

Title: President

Witness

Attest:

Printed Name

By: _____

(Corporate Seal)

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ day of _____, 2023, by _____, as President for Eastpointe Country Club, Inc., a not-for-profit corporation of the State of Florida.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

EXECUTED by the DISTRICT this _____ day of _____, 20__.

ATTEST:

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

By: _____
Assistant Secretary

By: _____
Print: _____
Title: _____

[DISTRICT SEAL]

STATE OF FLORIDA
COUNTY OF PALM BEACH

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

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

EXHIBIT "A"

EASEMENT AREA

Tract A as described in Eastpointe Country Club Plat 15 recorded in Plat Book 134, Pages 9 through 13, of the Public Records of Palm Beach County, Florida.

This Instrument Prepared by
and to be Returned to:
Kenneth W. Edwards, Esq.
Caldwell Pacetti Edwards Schoech & Viator LLP
1555 Palm Beach Lakes Blvd., Suite 1200
West Palm Beach, FL 33401

MORTGAGEE'S CONSENT AND SUBORDINATION

_____ (the "Mortgagee") hereby certifies that it is the owner of that mortgage recorded in O.R. Book ____ at Page ____ of the Official Records of Palm Beach County, Florida (the "Mortgage"), that encumbers some or all of the real property subject to and described in the attached Easement.

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

The Mortgagee hereby agrees that its Mortgage, Mortgage note and any amendments thereto and associated security documents which by way of example but not limitation may include security agreements, assignments of lease and rents, fixture filings and collateral assignments of developer's rights, shall be subject to the attached Easement and that the lien and operation of the Mortgage, Mortgage note and such security documents are subordinate to said Easement.

IN WITNESS WHEREOF, the Mortgagee on this ____ day of _____, 20___. has caused these presents to be signed by its undersigned authorized officer and its corporate seal to be affixed hereon.

ATTEST:

By: _____

By: _____

Print: _____

Print _____

Title: _____

Title _____

(SEAL)

STATE OF FLORIDA

COUNTY OF _____

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

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification

Type of Identification Produced _____.



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: September 27, 2023

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

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

RE: Unit of Development No. 18 – Ibis Golf & Country Club
Consider Purchase Order to LimnoTech
Oversight Services for the Significant Lakes Alum Treatment
Project Application No. 2
Purchase Order No. 23-1029

Background

The Amended and Restated Maintenance Agreement for the Ibis community requires Northern to perform Alum treatments on specific lakes in Ibis. The project includes three (3) applications of Aluminum Sulfate in the 11 specified lakes within the Ibis Water Management System over a period of three (3) Fiscal Years (October 1-September 30). The Board approved a purchase order to SOLitude Lake Management to perform the three Alum treatments. Application No. 1 was completed in January 2023. LimnoTech has submitted a proposal to provide Oversight and Resident Project Representative (RPR) Services for the Significant Lakes Alum Treatment Project Application No. 2 awarded to SOLitude Lake Management, LLC. Attached is their proposal to provide these services for a total of \$10,133.00. A separate proposal from LimnoTech will be provided for Application No. 3 to provide these services when that application is scheduled.

Fiscal Impact

As outlined in the Amended and Restated Maintenance Agreement, 85% of the total cost of \$10,133.00 or (\$8,613.05) will be reimbursed by the City of West Palm Beach, leaving approximately \$1,519.95 for Northern to fund over the course of the project. Funding for this expenditure is available within the Northern Fiscal Year 2023/2024 Budget.

Recommendation

Northern Staff and the District Engineer recommend approval of Purchase Order No. 23-1029 for Oversight Services - Application No. 2 in the amount of \$10,133.00 to LimnoTech.



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

23-1029

Purchase Order

Vendor :1127

LIMNO-TECH, Inc.

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

Billing and Shipping Address

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

Document Information

Document Date 09/05/2023
Required Date 09/15/2023
Prepared By KATHLEEN J. MALONEY-POLLACK

Workflow ID 07
Status Board 2 Documents
Description Unit 18 - Oversight Services for the
Significant Alum Treatment Project -
Application No. 2

Change Order 0

Project No

Invoice to Y
follow

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

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	1801	53114	Unit 18 - Oversight Services for the Significant Alum Treatment Project - Application No. 2	10,133.00	10,133.00

Total : \$10,133.00

Approval Information

SUSAN P. SCHEFF	Board	09/15/2023 10:39 AM
CLIFFORD D. BEAT	Executive Director	09/15/2023 9:38 AM
KATHLEEN E. ROUN	Finance Director	09/06/2023 2:38 PM
KATHLEEN E. ROUN	Budget Manager	09/06/2023 2:38 PM
Kimberly A. Leser	District Engineer	09/06/2023 8:36 AM
KENNITH R. ROUN	Department Manager	09/06/2023 7:13 AM
KATHLEEN J. MALO	Requester	09/05/2023 2:58 PM

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

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

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

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



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

EXECUTIVE SUMMARY

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

DATE: September 27, 2023

FROM: Katie Roundtree, Director of Finance & Administration

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

RE: Consider Revisions to Debris Management Plan

Background

The Debris Management Plan is a plan that describes Northern's roles and responsibilities during and after a storm event. Northern Staff has made some minor revisions to Northern's Debris Management Plan that was updated last year, mainly based upon the additional roads under Palm Beach Garden's Interlocal Agreement to provide debris removal and load ticket changes. Many of the main roads in Alton were turned over to the City of Palm Beach Gardens and added to the Interlocal Agreement for Disaster Debris Removal earlier this year. A notation was made on the Debris Management Plan to show which roads pertained to that Agreement. In addition, as a result of the contract with Thompson Consulting for debris monitoring, the section on load tickets and monitoring debris removal was updated to reflect the use of electronic load tickets.

Fiscal Impact

There is no fiscal impact relating to these revisions.

Recommendation

Northern Staff recommends the Board adopt these revisions to the Debris Management Plan.

DEBRIS REMOVAL PRIORITIES-CRITICAL FACILITIES

The debris removal process must be initiated promptly and conducted in an orderly, effective manner in order to protect public health and safety following a major or catastrophic event. To achieve this objective, the first priority will be to clear debris from key roads in order to provide access for emergency vehicles and resources into the impacted area. Key roads in Northern are identified as follows:

- Faulkner Terrace*
- Hobbes Way*
- Edison Place*
- Curie Place*
- Faraday Way*
- Franklin Place*
- Dickens Terrace*
- Celsius Way*
- Woodbine Trail
- Aspen Way
- Bonisile Circle
- Casa Rio Court
- Contego Lane
- Dakota Place
- Durado Drive
- Delmora Court
- Elpine Way
- Eden Wood Lane
- Eden Wood Road
- Via Jardin
- Seminole Gardens Circle
- Halcyon Way
- Galleon Cove Circle
- Vista Parkway
- Vista Parkway South
- Vista Parkway North
- Ryder Cup Boulevard*
- Avenue of the Masters*
- Avenue of the Champions*
- Medalist Avenue*
- Tournament Boulevard*
- Coventry Lane*
- Corporate Road North
- Corporate Circle
- Park of Commerce Blvd.
- Corporate Road South
- Walgreens Drive
- Venture Way
- Commercial Circle
- Sandhill Way
- Sandhill Way West
- Sandhill Way East
- Ibis Boulevard
- BallenIsles Drive*
- East Island Avenue*
- West Island Avenue*
- Coquina Way*
- Fairwinds Avenue*
- St. George Place*
- Landing Place
- Point Way
- Lakeshore Place
- Harbour Isles Drive
- Harbour Isles Court
- Harbour Isles Place
- Harbour Isles Way
- Bear’s Club Road
- North Via Cataluna
- East Via Cataluna
- South Via Cataluna
- West Via Cataluna
- North Via Licante
- South Via Alicante
- Via Resina
- East Via Veracruz
- South Via Veracruz
- West Via Veracruz
- East Via Cordoba
- North Via Vizcaya
- South Via Zamora

- Formatted: Font color: Red
- Formatted: Font color: Red
- Formatted: Font color: Red
- Formatted: Font color: Red
- Formatted: Font color: Red
- Formatted: Font color: Red
- Formatted: Font color: Red

Northern Load Tickets are used by Administration to prove the quantity of debris hauled to the temporary debris sites prior to chipping or transport to the final destination.

The contractor will be paid based on the number of cubic yards of eligible debris hauled per truckload. Part 4 (Pink) will be given to the Prime Contractor and Part 5 (Gold) to the truck driver. Payment for hauling debris will only be approved upon presentation of Part 4 (Pink) with the Contractor's invoice. See Appendix E-2 for Sample Load Ticket.

The debris is then chipped or hauled to the final destination, generally the Solid Waste Authority. When the chipped debris is loaded into trucks transporting the debris to the Solid Waste Authority, Phase Two processing begins with new truck certifications and load tickets.

Disposal at Solid Waste Authority Landfills or Temporary Landfills- Phase Two

The Disaster Debris Removal and Disposal Contractors will collect debris from the temporary debris sites within the Units of Development. All trucks must be certified with the Solid Waste Authority's Truck Certification Form to verify truck quantity and assign a truck number. See Appendix E-3. The Solid Waste Authority or its representatives are responsible for measuring each truck and assigning the truck a certification number. The Solid Waste Authority retains the white copy, the contractor retains the yellow copy, Northern retains the pink copy and the green copy of the form remains in the truck to identify the truck. Solid Waste Authority representatives will affix a Solid Waste Authority truck certification placard/sticker to the truck identifying the truck number and capacity. If the measurements on the truck change (e.g., adding sideboards), the truck must be recertified.

Loading Site Monitors

Loading Site Monitors will be provided by Northern or contracted engineering firms. Loading Site Inspectors will be assigned to each contractor loading site. The Loading Site Monitor will ~~initiate the load tickets~~ [prepare an electronic load ticket using an Automated Debris Management System](#) that verify that the debris being picked up is eligible under the terms of the contract.

Disposal Site Monitors

Disposal Site Monitors will be provided by either the SWA or from other Palm Beach County sources. The Disposal Site Monitors will be stationed at all Debris Management sites and landfill disposal site for the purpose of verifying the quantity of material being hauled by the Disaster Debris Removal and Disposal Contractors through the use of load tickets.

Load Ticket Disposition- [Electronic Tickets](#)

The Load Ticket will be a 6 part form. The following is the disposition of each ticket part:

- ~~Part 1 (White) Load Site Monitor (Northern)~~
- ~~Part 2 (Canary) Disposal Site Monitor (SWA)~~
- ~~Part 3 (Blue) Debris Site Client's Representative (Northern)~~
- ~~Part 4 (Pink) Prime Contractor~~

The Load Site Monitor will ~~retain Part 1 (White) and the Disposal Site Monitor will retain Part 2 (Canary). Part 3 (Blue) will be given to the Debris Site Client's Representative (Northern)~~ provide the electronic load ticket to the debris hauler as well as electronically to the Disposal Site Monitors and Northern Staff.

The contractor will be paid based on the number of cubic yards of eligible debris hauled per truckload. ~~Part 4 (Pink)~~ A copy of the load information will be given to the Prime Contractor. Payment for hauling debris will only be approved ~~upon presentation of Part 4 (Pink)~~ following the reconciliation of the load information with the contractor's invoice. ~~See Appendix E 4 for Sample Load Ticket.~~

Field Inspection Team- both phases

The contracted monitors will provide Field Inspection Team personnel responsible for monitoring all contractor debris removal and disposal operations. The Field Inspection Teams will periodically inspect each temporary debris site to ensure that operations are being followed as specified in the Debris Removal and Disposal Contract with respect to local, state and federal regulations. Each Field Inspection Team will submit a daily written report to the Deputy Debris Manager assigned to their operation outlining their observations along with an electronic listing of all load tickets issued to substantiate the amount of debris hauled.

Hazardous Structures - Removal

Demolition of dangerous structures should be the responsibility of the owner in order to protect the health and safety of adjacent residents. However, experience has shown that unsafe structures will remain because of lack of insurance or absentee landlords. Care must be exercised to ensure that the Northern's staff and consultants properly identify structures and vehicles or vessels. Northern staff and consultants will advise regarding:

- Demolition of private structures
- Removing debris from private property
- Local law and/or code enforcement agencies
- Historic, preserved and archaeological sites
- Qualified environmental contractors to remove hazardous waste such as asbestos and lead-based paint
- Abandoned vehicles

Formatted: Indent: Left: 0"

Formatted: Font: Not Bold

**RECOMMENDED DISBURSEMENTS FOR
SEPTEMBER 27, 2023 BOARD MEETING**

	BOND/COI**	EIPC*	NOTE PROCEEDS	LANDOWNER FUNDS	TOTALS
Unit No. 2C - Alton	57,519.86			(467.60)	57,052.26
Unit No. 5 - Henry Rolf		-	2,192.40		2,192.40
Unit No. 5A - Vista Center		316,430.00			316,430.00
Unit No. 11 - PGA National		251,757.66			251,757.66
Unit No. 14 - Eastpointe		33,625.00			33,625.00
Unit 16 - P. B. Park of Commerce	203,608.64			22,515.72	226,124.36
Unit No. 53 - Arden	380,088.06				380,088.06
	641,216.56	601,812.66	2,192.40	22,048.12	1,267,269.74

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 176

SEPTEMBER 27, 2023

	BOND	LANDOWNER FUNDS	TOTALS
CONSTRUCTION:			
J. W. Cheatham, LLC (Alton Phase 2 Paving Project)	<u>50,099.01</u>	<u>-</u>	50,099.01
ENGINEERING:			
Arcadis U.S., Inc. (Construction Phase PO#21-882)	57.00		
Michael B. Schorah & Assoc. (Phase 2 Final Asphalt)	<u>5,577.60</u>	<u>(467.60)</u>	5,167.00
OTHER PROFESSIONALS:			
Caldwell & Pacetti (Legal Services)	<u>1,102.00</u>	<u>-</u>	1,102.00
MISCELLANEOUS:			
NPBCID Reimbursement (NPBCID Personnel time)	<u>684.25</u>		684.25
	57,519.86	(467.60)	57,052.26

**UNIT OF DEVELOPMENT NO. 5
DISBURSEMENT NO. 23
SEPTEMBER 27, 2023**

**NOTE
PROCEEDS**

TOTAL

ENGINEERING:

Mock Roos & Associates, Inc.

(Replace 96 inch CMP in Vister Center)

2,192.40

2,192.40

2,192.40

2,192.40

**UNIT OF DEVELOPMENT NO. 5A
DISBURSEMENT NO. 49
SEPTEMBER 27, 2023**

EIPC

TOTAL

CONSTRUCTION:

Shenandoah Construction

(Emerald Dunes Golf Course Slip Lining)

316,430.00

FINAL

316,430.00

316,430.00

316,430.00

**UNIT OF DEVELOPMENT NO. 11
DISBURSEMENT NO. 152
SEPTEMBER 27, 2023**

EIPC

TOTAL

CONSTRUCTION:

J.W. CHEATHAM, LLC
(Ave. of Masters Overlay)

246,332.66

246,332.66

ENGINEERING:

Michael B Schorah & Assoc.
(Ave. of Masters Overlay)

5,425.00

5,425.00

251,757.66

251,757.66

**UNIT OF DEVELOPMENT NO. 14
DISBURSEMENT NO. 69
SEPTEMBER 27, 2023**

EIPC

TOTAL

CONSTRUCTION:

Shenandoah Construction

(Clean & TV 840 feet of 42 inc CMP Pipe)

(PO#23-838-FINAL)

33,625.00

33,625.00

33,625.00

33,625.00

**UNIT OF DEVELOPMENT NO. 16
DISBURSEMENT NO. 138
SEPTEMBER 27, 2023**

	BONDS	LANDOWNER FUNDS	TOTAL
CONSTRUCTION:			
J. W. Cheatham, LLC (Venture Way Extension #633)	<u>202,536.90</u>	<u>21,573.22</u>	224,110.12
ENGINEERING:			
Kimley-Horn & Assoc. (P.E. Services Venture Way)	<u>510.00</u>	<u>510.00</u>	
Kimley-Horn & Assoc. (GeoTech - Venture Way)	<u>432.50</u>	<u>432.50</u>	1,885.00
NPBCID Reimbursements:			
(NPBCID Personnel time)	<u>129.24</u>		129.24
	<u><u>203,608.64</u></u>	<u><u>22,515.72</u></u>	<u><u>226,124.36</u></u>

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 125
SEPTEMBER 27, 2023**

	BOND	TOTAL
CONSTRUCTION:		
Centerline Utilities, Inc. (PODS D-southeast, D-southwest & I-north)	<u>374,936.81</u>	
		374,936.81
ENGINEERING:		
Michael Schorah & Assoc. (PE Construction Phase)	<u>900.00</u>	
		900.00
OTHER PROFESSIONALS:		
Caldwell & Pacetti (Legal Services)	<u>3,567.00</u>	
		3,567.00
MISCELLANEOUS:		
NPBCID Reimbursements: (NPBCID Personnel time)	<u>684.25</u>	
		684.25
	<u>380,088.06</u>	-
	<u>380,088.06</u>	<u>380,088.06</u>

UNIT NO. 2C – ALTON

STATUS REPORT

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: September 27, 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 and Water Management Maintenance Easements Associated with Palm Beach Park of Commerce PIPD - Plat 14 Parcel 8L – PER-16-175

Background

The Right-of-Ways of Canal Tract 2 and Park of Commerce Boulevard were dedicated to Northern on the Palm Beach Park of Commerce Planned Industrial Park Development (PBPOC PIPD) Plat No. 1 in 1987. Easement dedications to Northern for maintenance access along the sides of the canal and for the installation of drainage utilities abutting the roadway were also included on Plat No. 1. Development of the Park has since included the installation of Park utilities within some Northern easements and the granting of overlapping easements potentially compromising others. The design and permitting of the development adjacent site, referenced as Palm Beach Park of Commerce-Plat 14-Parcel 8L – PER-16-175, is being completed at this time. As a condition of permit approval, the property owner has been requested to provide abutting easements to alleviate some of the impacts created by other easement users. The sketches and descriptions for the Water Management Easement and Water Management Maintenance Easement have been reviewed by Keshavarz & Associates, Inc., (which is under contract with Northern to perform plat and survey services and reviews) and its approval letters are attached.

Fiscal Impact

There are no fiscal impacts relating to the acceptance of the Water Management and Water Management Maintenance Easements.

Recommendation

The District Engineer recommends acceptance of the Water Management Easement and Water Management Maintenance Easement.



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

September 13, 2023

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

Subject: Palm Beach Park of Commerce P.I.P.D. – Plat 14
Unit of Development 16
Permit No: 16-175

Dear Mrs. Leser:

Keshavarz & Associates, Inc. reviewed the submitted sketch and legal description document associated with the above referenced permit to include digitally signed and sealed pdf copy of:

1. The sketch and legal description depicting and describing the proposed Water Management Maintenance Easement, entitled 8700-1PL14WMMEV5_dss.pdf having a digital signature date of 2023.08.31 and as supported by the cad file entitled 8700-1PL14WMMEV5.dwg.

The above referenced sketch and legal description, a parcel within Parcel 8L, Palm Beach Park of Commerce, P.I.P.D. – Plat 14, Plat Book 112, Pages 65 and 66, Public Records, Palm Beach County, Florida, was submitted to our office for review by Caulfield & Wheeler, Inc. via email on August 31, 2023 in response to comments issued by our office on August 30, 2023.

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

Also, please advise the petitioner to submit the executed easement agreement with the approved sketch and legal description exhibit to be presented to Northern Palm Beach County Improvement District's Board of Supervisors for approval. Upon the Board's approval, Northern shall execute the easement agreement and record into public record.

Upon recordation into the Public Records of Palm Beach County, Northern will provide the record information to the petitioner.

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

Sincerely,

KESHAVARZ & ASSOCIATES, INC.

Scott F. Bryson

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

Prepared by and Return 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
MAINTENANCE EASEMENT**

THIS WATER MANAGEMENT MAINTENANCE EASEMENT (the “Easement”) shall be effective as of the _____ day of _____, 2023 and is being granted by WPB Parcel C Owner, LLC, a Delaware limited liability company, whose street address is 10100 Santa Monica Blvd., Suite 1000, Los Angeles, CA 90067 (hereinafter referred to as the “Grantor”), to Northern Palm Beach County Improvement District, an independent special district of the State of Florida, whose 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 owner of that parcel of real property described in attached Exhibit “A” (the “Easement Area”); and,

WHEREAS, Northern is charged with the responsibility of managing various surface and stormwater, management improvements, including but not limited to a lake, canals, culverts, pipes, controls, littoral plantings, trees, shrubs and/or other related water management facilities, systems, structures, appurtenances and/or works (the “Stormwater Improvements”) located near or adjacent to the Easement Area; and,

WHEREAS, the Grantor intends by this Easement to grant to Northern the herein specified easements and rights in, over, under and upon the Easement Area.

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

1. **RECITALS.** The above recitals are incorporated herein and made a part hereof.
2. **EASEMENT.** Grantor hereby grants to Northern for use by its authorized employees, consultants, agents, contractors, sub-contractors, and suppliers, a perpetual non-exclusive easement (the “Easement”) in, over, under and upon the Easement Area for: (a) ingress and egress of personnel and vehicles, equipment, supplies and materials which may be temporarily stored or parked upon the Easement Area, and (b) the management, operation, testing, inspection, maintenance, repair, replacement, removal, enlargement, storage and upgrade of the Stormwater Improvements located therein, thereon or adjacent thereto.

3. **PLANTS, STRUCTURES.** The Grantor and its successors and assigns shall not plant any trees, shrubs or plants, nor build, construct or install any facility, fence, pad or structure in, over, under or upon the Easement Area unless previously authorized in a written permit issued by Northern. The Grantor shall be responsible for maintaining the grass and all other permitted trees, shrubs, plants, facilities, fences, pads or structures located on or within the Easement Area without recourse to Northern.

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

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

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

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

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

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

9. **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.

10. **CONSTRUCTION.** The parties acknowledge that each has shared equally in the drafting and construction of this Easement and, accordingly, no Court construing this Easement shall construe it more strictly against one party than the other and every covenant, term and

provision of this Easement shall be construed simply according to its fair meaning.

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

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

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

Executed by the Grantor this _____ day of _____, 2023.

Signed, Sealed and Delivered

WPB Parcel C Owner, LLC

subscribing witnesses:

Witness

Printed Name

Witness

Printed Name

By: _____
Print: Stephen Santola, VP
Title: Authorized Representative

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ day of _____, 2023, by Stephen Santola VP as the Authorized Representative for WPB Parcel C Owner, LLC.

(Notary Seal)

Notary Public State of _____

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

A C C E P T A N C E

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

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

By: _____
Assistant Secretary

By: _____
Print: _____
Title: _____

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ___ day of _____, 2023, by _____, as _____, for Northern Palm Beach County Improvement District.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

EXHIBIT "A"

THE EASEMENT AREA

[SEE ATTACHED]

DESCRIPTION:

A PARCEL OF LAND BEING A PORTION OF LOT 8L, PALM BEACH PARK OF COMMERCE, P.I.P.D. – PLAT 14, AS RECORDED IN PLAT BOOK 112, PAGE 65, PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF SAID LOT 8L; THENCE NORTH 74°13'55" EAST ALONG THE NORTH LINE OF SAID LOT 8L, A DISTANCE OF 18.34 FEET TO A POINT OF INTERSECTION WITH THE NORTHERLY LINE OF A 12 FOOT WIDE WATER MANAGEMENT MAINTENANCE EASEMENT, AS SHOWN ON PALM BEACH PARK OF COMMERCE, P.I.P.D., PLAT NO. 1, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 56, PAGE 172 OF SAID PUBLIC RECORDS AND TO THE POINT OF BEGINNING; THENCE SOUTH 64°54'03" EAST ALONG SAID NORTH LINE, A DISTANCE OF 887.95 FEET TO A POINT OF INTERSECTION WITH A LINE 20.00 FEET WEST OF AND PARALLEL WITH THE EAST LINE OF SAID LOT 8L; THENCE NORTH 01°08'14" EAST ALONG SAID PARALLEL LINE, A DISTANCE OF 13.13 FEET TO A POINT OF INTERSECTION WITH A LINE 24.00 FEET NORTH OF AND PARALLEL WITH SOUTH LINE OF SAID LOT 8L; THENCE NORTH 64°54'03" WEST ALONG SAID PARALLEL LINE, A DISTANCE OF 852.51 FEET; THENCE NORTH 01°04'15" EAST, A DISTANCE OF 11.10 FEET TO A POINT OF INTERSECTION WITH THE NORTH LINE OF SAID LOT 8L; THENCE SOUTH 74°13'55" WEST ALONG SAID NORTH LINE, A DISTANCE OF 33.84 FEET TO THE POINT OF BEGINNING.

CONTAINING 10,728 SQUARE FEET OR 0.2463 ACRES, MORE OR LESS.


SAID LANDS SITUATE IN SECTION 18, TOWNSHIP 41 SOUTH, RANGE 41 EAST, PALM BEACH COUNTY, FLORIDA.

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 SEPTEMBER 14, 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 - LANDSCAPE ARCHITECTURE
 LAND SURVEYING
 7900 GLADES ROAD - SUITE 100
 BOCA RATON, FLORIDA 33434
 PHONE (561)-392-1991 / FAX (561)-750-1452



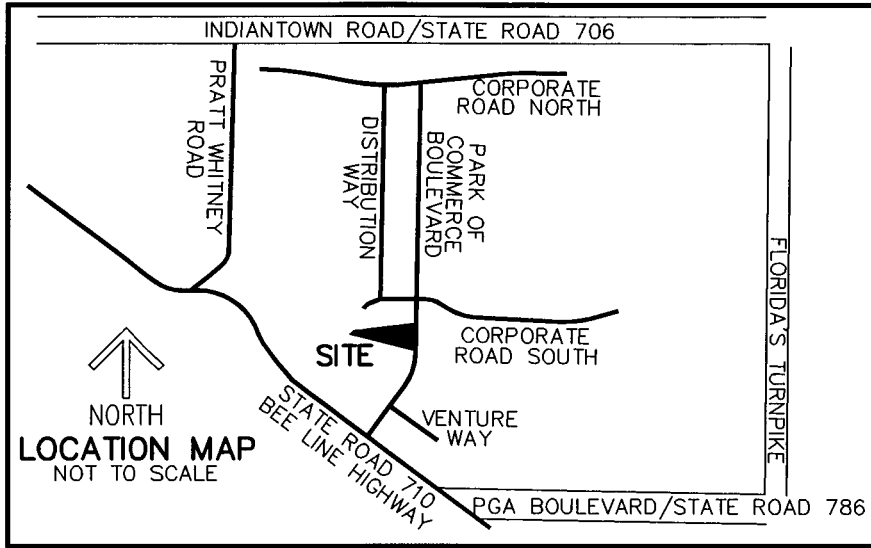
Digitally signed by
 David Lindley
 Date: 2023.09.14
 15:15:35 -04'00'
 Adobe Acrobat
 version: 5
 2017.011.30175

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

LOT 8L, PALM BEACH PARK OF COMMERCE-PLAT 14
 WATER MANAGEMENT MAINTENANCE EASEMENT
 SKETCH AND DESCRIPTION

DATE	9-14-2023
DRAWN BY	dl
F.B./ PG.	N/A
SCALE	NONE
JOB NO.	8700-IPL14wmmev5

EXHIBIT "A"



SECTION 18, TOWNSHIP 41 SOUTH, RANGE 41 EAST

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 S.74°13'55"E. ALONG THE NORTH LINE LOT 8L, PALM BEACH PARK OF COMMERCE, P.I.P.D. - PLAT 14, AS RECORDED IN PLAT BOOK 112, PAGE 65, PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA., RELATIVE TO THE FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, NORTH AMERICAN DATUM OF 1983 (1990 ADJUSTMENT).
5. THE LAND DESCRIPTION SHOWN HEREON WAS PREPARED BY THE SURVEYOR.
6. DATA SHOWN HEREON WAS COMPILED FROM THE INSTRUMENTS OF RECORD RECORDED IN THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, AND DOES NOT CONSTITUTE A FIELD SURVEY AS SUCH.
7. INSTRUMENTS OF RECORD SHOWN HEREON ARE RECORDED IN THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, UNLESS OTHERWISE SHOWN.

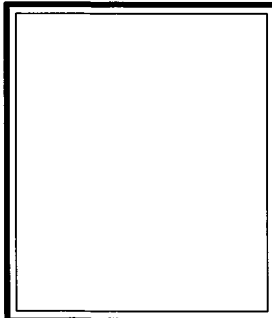
LEGEND/ABBREVIATIONS

- | | |
|--|--|
| FPL - FLORIDA POWER & LIGHT EASEMENT | PG. - PAGE |
| L.B. - LICENSED BUSINESS | R - RADIUS |
| NAD - NORTH AMERICAN DATUM | WMME - WATER MANAGEMENT MAINTENANCE EASEMENT |
| O.R.B. - OFFICIAL RECORD BOOK | WME - WATER MANAGEMENT EASEMENT |
| P.I.P.D. - PLANNED INDUSTRIAL PARK DEVELOPMENT | UE - UTILITY EASEMENT |
| P.O.B. - POINT OF BEGINNING | Δ - CENTRAL ANGLE (DELTA) |
| P.O.C. - POINT OF COMMENCEMENT | L - ARC LENGTH OR DISTANCE |
| P.B. - PLAT BOOK | ℄ - CENTERLINE |

THIS IS NOT A SURVEY

SHEET 2 OF 4

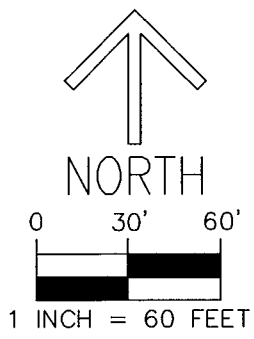
CAULFIELD & WHEELER, INC.
 CIVIL ENGINEERING - LANDSCAPE ARCHITECTURE
 LAND SURVEYING
 7900 GLADES ROAD - SUITE 100
 BOCA RATON, FLORIDA 33434
 PHONE (561)-392-1991 / FAX (561)-750-1452



DATE	9-14-2023
DRAWN BY	dl
F.B./ PG.	N/A
SCALE	NONE
JOB NO.	8700-1PL14wmmev5

LOT 8L, PALM BEACH PARK OF COMMERCE-PLAT 14
 WATER MANAGEMENT MAINTENANCE EASEMENT
 SKETCH AND DESCRIPTION

EXHIBIT "A"



LOT 1
PALM BEACH PARK
OF COMMERCE,
P.I.P.D. - PLAT 28
(PLAT BOOK 132,
PAGES 128-131)

SEE SHEET 4

P.O.B.
S74°13'55"W
33.84'
NORTH LINE LOT 8L
(BASIS OF BEARINGS)

N74°13'55"E
18.34'
P.O.C.
NW CORNER LOT 8L

LOT 8L
PALM BEACH PARK
OF COMMERCE,
P.I.P.D. - PLAT 14
(PLAT BOOK 112,
PAGES 65-66) 12' WMME
(PLAT BOOK 56, PAGE 172)
12' FPL EASEMENT
(O.R.B. 12798, PAGE 369)

RAILROAD EASEMENT
(O.R.B. 7110, PAGE 1270)

S64°54'03"E
887.95'
NORTH LINE 12' WMME
(PLAT BOOK 56, PAGE 172)

N01°04'15"E
11.10'
N64°54'03"W
852.51'

CANAL TRACT 2
PALM BEACH PARK OF COMMERCE,
P.I.P.D., PLAT NO. 1
(PLAT BOOK 56, PAGE 172)

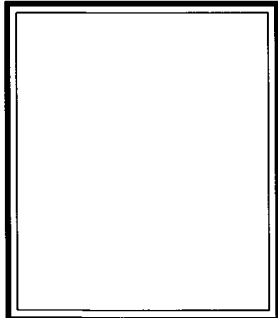
THIS IS NOT A SURVEY

SHEET 3 OF 4



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

LOT 8L, PALM BEACH PARK OF COMMERCE-PLAT 14
WATER MANAGEMENT MAINTENANCE EASEMENT
SKETCH AND DESCRIPTION



DATE	9-14-2023
DRAWN BY	dl
F.B./ PG.	N/A
SCALE	1"=100'
JOB NO.	8700-1PL14wmmev5

EXHIBIT "A"

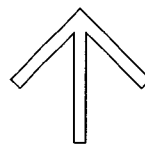
SEE SHEET 3

LOT 8L
PALM BEACH PARK
OF COMMERCE,
P.I.P.D. - PLAT 14
(PLAT BOOK 112,
PAGES 65-66)

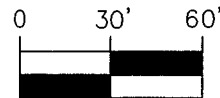
PARK OF COMMERCE BOULEVARD

RAILWAY ESMT AGREEMENT
(O.R.B. 7110, PAGE 1270)

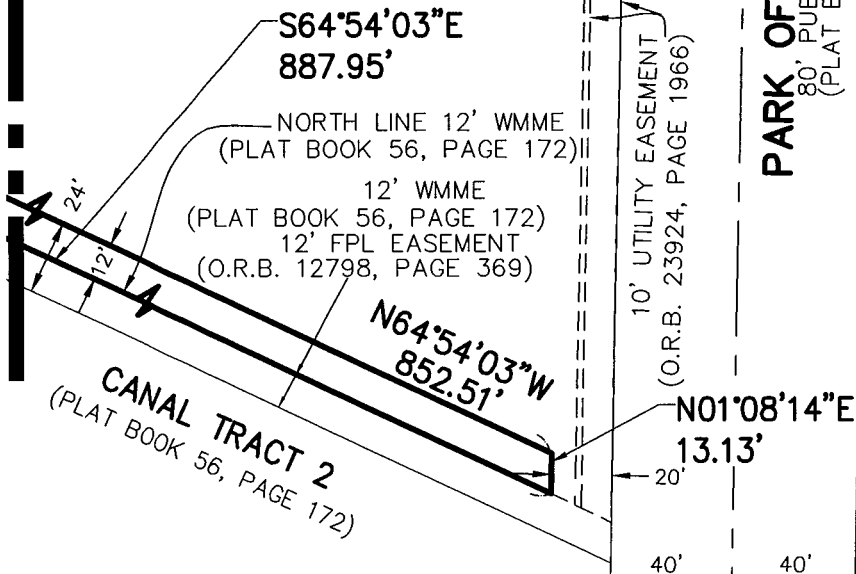
80' PUBLIC RIGHT-OF-WAY
(PLAT BOOK 56, PAGE 172)



NORTH



1 INCH = 60 FEET



THIS IS NOT A SURVEY

SHEET 4 OF 4



CAULFIELD & WHEELER, INC.

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

DATE 9-14-2023

DRAWN BY dl

F.B./ PG. N/A

SCALE 1"=100'

JOB NO. 8700-1PL14wmmev5

LOT 8L, PALM BEACH PARK OF COMMERCE-PLAT 14
WATER MANAGEMENT MAINTENANCE EASEMENT
SKETCH AND DESCRIPTION



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

September 13, 2023

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

Subject: Palm Beach Park of Commerce P.I.P.D. – Plat 14
Unit of Development 16
Permit No: 16-175

Dear Mrs. Leser:

Keshavarz & Associates, Inc. reviewed the submitted sketch and legal description document associated with the above referenced permit to include digitally signed and sealed pdf copy of:

1. The sketch and legal description depicting and describing the proposed Water Management Easement, entitled 8700-1PL14WME_DS.pdf having a digital signature date of 2023.09.13 and as supported by the cad file entitled 8700-1PL14WME.dwg.

The above referenced sketch and legal description, a parcel within Parcel 8L, Palm Beach Park of Commerce, P.I.P.D. – Plat 14, Plat Book 112, Pages 65 and 66, Public Records, Palm Beach County, Florida, was submitted to our office for review by Caulfield & Wheeler, Inc. via email on September 13, 2023 in response to comments issued by our office on September 13, 2023.

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

Also, please advise the petitioner to submit the executed easement agreement with the approved sketch and legal description exhibit to be presented to Northern Palm Beach County Improvement District's Board of Supervisors for approval. Upon the Board's approval, Northern shall execute the easement agreement and record into public record.

Upon recordation into the Public Records of Palm Beach County, Northern will provide the record information to the petitioner.

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

Sincerely,

KESHAVARZ & ASSOCIATES, INC.

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

This Instrument 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 WPB Parcel C Owner, LLC , a Delaware limited liability company, whose office address is 10100 Santa Monica Blvd., Suite 1000, Los Angeles, CA 90067 (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 and the Grantor agrees that unless and until specifically approved in a written permit issued by Northern, it will not authorize or allow any trees, fixtures, facilities, works or structures to be installed in, over, under or upon the Easement Area.

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

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

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

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

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

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

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

11. **CONSTRUCTION.** The parties acknowledge that each has shared equally in the drafting of this Easement and, accordingly, no court construing this Easement shall construe it

more strictly against one party than the other and every covenant, term and provision of this Easement shall be construed simply according to its fair meaning.

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

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

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

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

Executed by GRANTOR, this _____ day of _____, 2023.

Signed, Sealed and Delivered

WPB Parcel C Owner, LLC

subscribing witnesses:

Witness

Printed Name

Witness

Printed Name

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ day of _____, 2023, by Stephen Santola as the Authorized Representative for WPB Parcel C Owner, LLC.

(Notary Seal)

Notary Public State of _____

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

A C C E P T A N C E

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

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

By: _____
Assistant Secretary

By: _____
Print: _____
Title: _____

Exhibit "A"

[SEE ATTACHED LEGAL DESCRIPTION]

EXHIBIT "A"

DESCRIPTION:

A PARCEL OF LAND BEING A PORTION OF LOT 8L, PALM BEACH PARK OF COMMERCE, P.I.P.D. – PLAT 14, AS RECORDED IN PLAT BOOK 112, PAGE 65, PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHEAST CORNER OF SAID LOT 8L; THENCE NORTH 01°08'14" EAST ALONG THE EAST LINE OF SAID LOT 8L, A DISTANCE OF 13.12 FEET TO A POINT OF INTERSECTION WITH THE NORTHERLY LINE OF A 12 FOOT WIDE WATER MANAGEMENT MAINTENANCE EASEMENT, AS SHOWN ON PALM BEACH PARK OF COMMERCE, P.I.P.D., PLAT NO. 1, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 56, PAGE 172 OF SAID PUBLIC RECORDS; THENCE NORTH 64°54'03" WEST ALONG SAID NORTH LINE, A DISTANCE OF 13.13 FEET TO A POINT OF INTERSECTION WITH THE WEST LINE OF A 12 FOOT WIDE DRAINAGE EASEMENT, AS SHOWN ON SAID PALM BEACH PARK OF COMMERCE, P.I.P.D., PLAT NO. 1; THENCE NORTH 01°08'14" EAST ALONG SAID WEST LINE, A DISTANCE OF 444.31 FEET TO A POINT OF INTERSECTION WITH THE NORTH LINE OF SAID LOT 8L; THENCE SOUTH 86°02'02" WEST ALONG THE NORTH LINE OF SAID LOT 8L, A DISTANCE OF 8.04 FEET TO A POINT OF INTERSECTION WITH A LINE 20.00 FEET WEST OF AND PARALLEL WITH SAID EAST LINE OF LOT 8L; THENCE SOUTH 01°08'14" WEST ALONG SAID PARALLEL LINE, A DISTANCE OF 453.17 FEET TO A POINT OF INTERSECTION THE SOUTH LINE OF SAID LOT 8L; THENCE SOUTH 64°54'03" EAST ALONG SAID SOUTH LINE, A DISTANCE OF 21.89 FEET TO THE POINT OF BEGINNING.

CONTAINING 3,803 SQUARE FEET OR 0.0873 ACRES, MORE OR LESS.

SAID LANDS SITUATE IN SECTION 18, TOWNSHIP 41 SOUTH, RANGE 41 EAST, PALM BEACH COUNTY, FLORIDA.

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 SEPTEMBER 14, 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 3



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



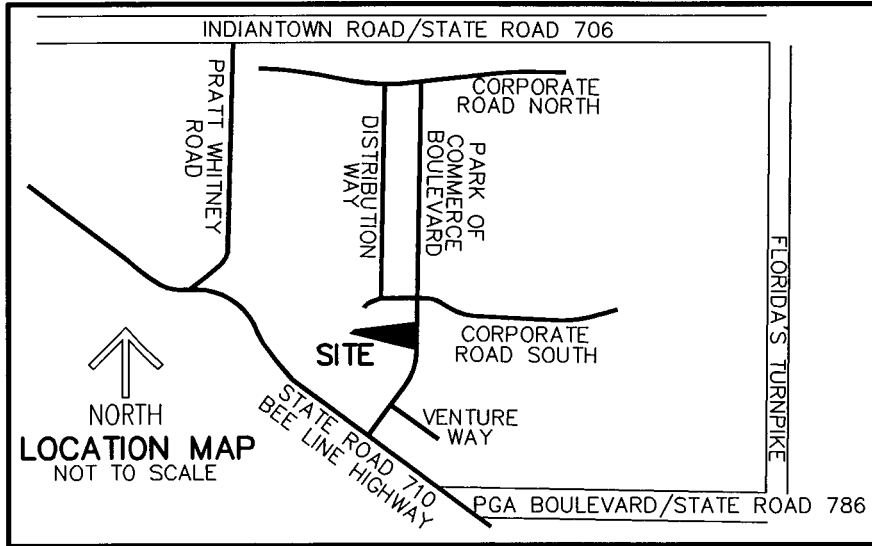
Digitally signed by
 David Lindley
 Date: 2023.09.15
 08:10:26 -04'00'
 Adobe Acrobat
 version: 5
 2017.011.30175

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

DATE	9-14-2023
DRAWN BY	dl
F.B./ PG.	N/A
SCALE	NONE
JOB NO.	8700-1PL14WME

LOT 8L, PALM BEACH PARK OF COMMERCE-PLAT 14
 WATER MANAGEMENT EASEMENT
 SKETCH AND DESCRIPTION

EXHIBIT "A"



SECTION 18, TOWNSHIP 41 SOUTH, RANGE 41 EAST

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 S.64°54'03"E. ALONG THE SOUTH LINE LOT 8L, PALM BEACH PARK OF COMMERCE, P.I.P.D. - PLAT 14, AS RECORDED IN PLAT BOOK 112, PAGE 65, PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA., RELATIVE TO THE FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, NORTH AMERICAN DATUM OF 1983 (1990 ADJUSTMENT).
5. THE LAND DESCRIPTION SHOWN HEREON WAS PREPARED BY THE SURVEYOR.
6. DATA SHOWN HEREON WAS COMPILED FROM THE INSTRUMENTS OF RECORD RECORDED IN THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, AND DOES NOT CONSTITUTE A FIELD SURVEY AS SUCH.
7. INSTRUMENTS OF RECORD SHOWN HEREON ARE RECORDED IN THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, UNLESS OTHERWISE SHOWN.

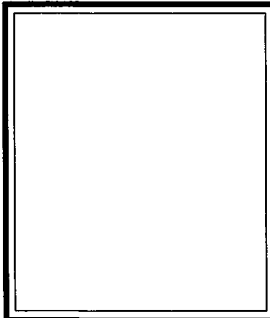
LEGEND/ABBREVIATIONS

- | | |
|--|--|
| FPL - FLORIDA POWER & LIGHT EASEMENT | PG. - PAGE |
| L.B. - LICENSED BUSINESS | R - RADIUS |
| NAD - NORTH AMERICAN DATUM | WME - WATER MANAGEMENT EASEMENT |
| O.R.B. - OFFICIAL RECORD BOOK | WMME - WATER MANAGEMENT MAINTENANCE EASEMENT |
| P.I.P.D. - PLANNED INDUSTRIAL PARK DEVELOPMENT | UE - UTILITY EASEMENT |
| P.O.B. - POINT OF BEGINNING | Δ - CENTRAL ANGLE (DELTA) |
| P.B. - PLAT BOOK | L - ARC LENGTH OR DISTANCE |
| THIS IS NOT A SURVEY | Ⓢ - CENTERLINE |

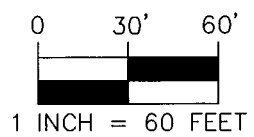
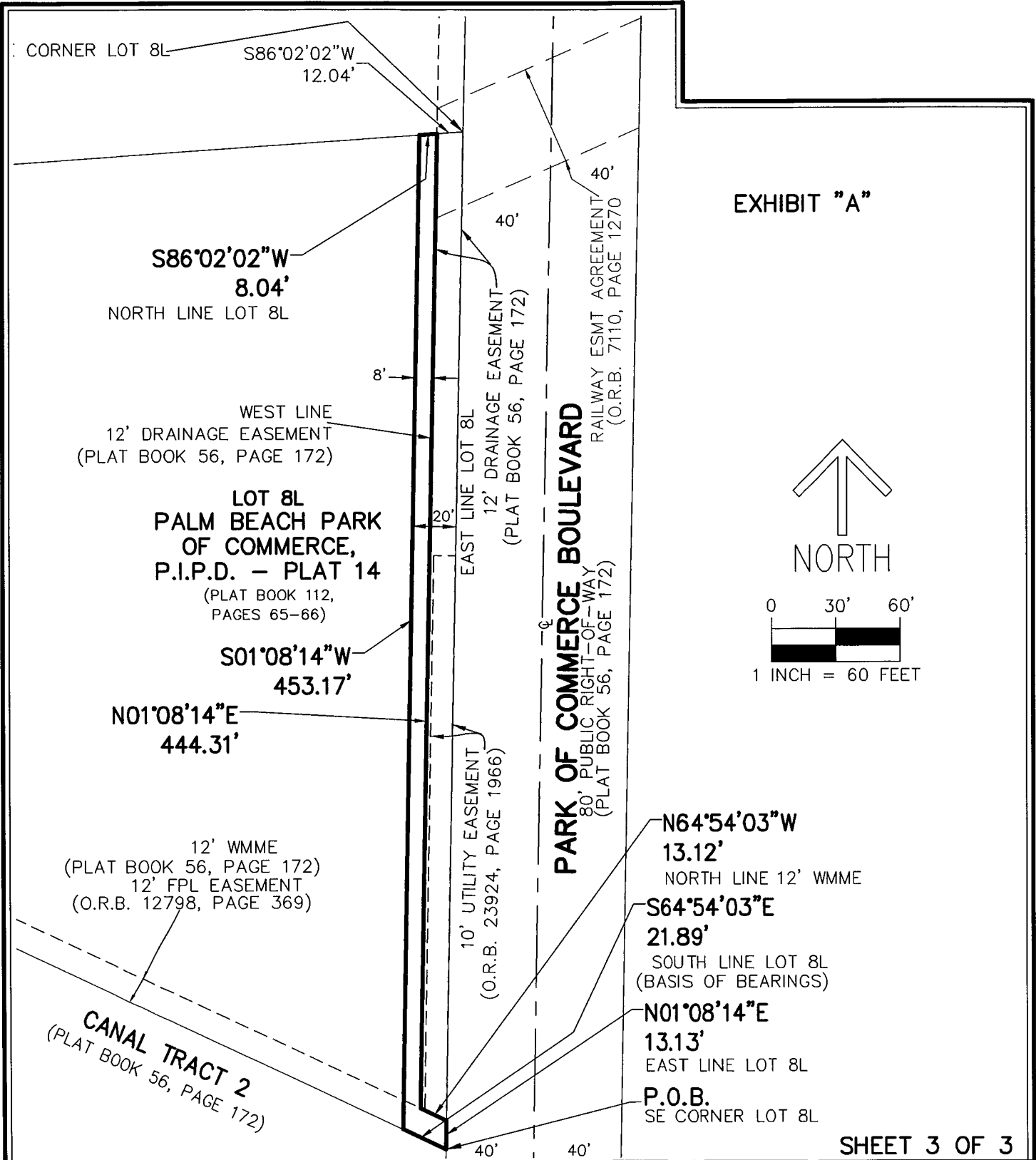
SHEET 2 OF 3

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

LOT 8L, PALM BEACH PARK OF COMMERCE-PLAT 14
 WATER MANAGEMENT EASEMENT
 SKETCH AND DESCRIPTION



DATE	9-14-2023
DRAWN BY	dl
F.B./ PG.	N/A
SCALE	NONE
JOB NO.	8700-1PL14WME



SHEET 3 OF 3

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

**THIS IS NOT
 A SURVEY**

DATE	9-14-2023
DRAWN BY	dl
F.B./ PG.	N/A
SCALE	1"=100'
JOB NO.	8700-IPL14WME

LOT 8L, PALM BEACH PARK OF COMMERCE-PLAT 14
 WATER MANAGEMENT EASEMENT
 SKETCH AND DESCRIPTION

UNIT NO. 20 – JUNO ISLES

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: September 27, 2023

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

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

RE: Unit of Development No. 43 - Mirasol
Consider Re-advertisement of Public Bid Project
Mirasol Boardwalk Repair and Renovation Project

Background

Northern's Plan of Improvements for Unit 43 includes a public recreation boardwalk through the preserve area along PGA Boulevard at Mirasol Trail in Unit of Development No. 43, Mirasol. The boardwalk is located between Jog Road (Mirasol Boulevard) and PGA Boulevard in a wetland area. The boardwalk is approximately 410 feet long and is comprised of pressure-treated wood for its substructure and superstructure.

WGI completed a condition assessment of the 20-year-old wooden boardwalk structure in August of 2022, followed by preparation of contract documents, drawings and specifications for the repair and renovation of the boardwalk. This project was advertised for public bid on July 23, 2023 and July 30, 2023, with an engineer's estimate of \$401,834.56. On August 30, 2023, one bid was received and opened publicly at Northern's office. The single bid received was approximately 36% higher than the engineer's estimate.

Fiscal Impact

The cost to rebid the contract is approximately \$900 for re-advertisement.

Northern Staff applied for and has been awarded a Florida Recreation Development Assistance Grant (FRDAP) through the Florida Department of Environmental Protection. The grant will reimburse the District up to fifty percent of the approved project estimate, or up to \$200,000.

Recommendation

The District Engineer recommends rejection of the received bid and re-advertisement of the project in an effort to obtain multiple bids for comparison.

**UNIT OF DEVELOPMENT NO. 43
REGULAR AGENDA
DISBURSEMENT NO. 212B
SEPTEMBER 27, 2023**

EIPC TOTALS

ENGINEERING:

WGI, Inc. (Wantman Group)

(Boardwalk Repairs PO#23-48)

3,132.85

3,132.85

3,132.85

3,132.85

UNIT NO. 53 – ARDEN

STATUS REPORT



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

EXECUTIVE SUMMARY

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

DATE: September 27, 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 Acceptance of Access Easement

Background

The Arden Linear Park is designated as a public improvement in the Arden Planned Unit Development (PUD) Plan of Improvements (POI) and, as such, direct access for maintenance purposes is required. The subject Access Easement was requested of the landowner over open space tract 7 (Tract O-7) in order to provide Northern's Staff and maintenance contractors access to the linear park located along the north boundary of the Arden PUD. Tract O-7 is designated on the Plat of Arden P.U.D. Pod H North, as recorded in Plat Book 133, Page 47 in the Public Records of Palm Beach County Florida. Tract O-7 is a reserved tract in the area that will eventually be the north Arden Community access to Okeechobee Boulevard.

Fiscal Impact

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

Recommendation

The District Engineer recommends acceptance of the attached Access Easement.

This Instrument Prepared by
and to be Returned to:

Kenneth W. Edwards, Esquire
CALDWELL PACETTI EDWARDS
SCHOECH & VIATOR LLP
1555 Palm Beach Lakes Blvd., Suite 1200
West Palm Beach, FL 33401

ACCESS EASEMENT

THIS ACCESS EASEMENT (the "Easement") shall be effective as of the _____ day of _____, 2023 (the "Effective Date"), and is being granted by AG EHC II (LEN) Multi State 2, LLC, a Delaware limited liability company, whose address is 8585 Hartford Drive, Suite 118, Scottsdale, AZ 85255, (hereinafter referred to as the "Grantor"), to NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, (hereinafter referred to as the "District").

W I T N E S S E T H:

WHEREAS, Grantor is the record fee title owner of the real property described in Exhibit "A" which is attached hereto and made a part hereof (the "Easement Area"); and

WHEREAS, the Grantor intends by this instrument to grant to the District a perpetual unobstructed and nonexclusive easement in, over, under and upon the Easement Area as herein provided.

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 foregoing recitations are incorporated herein and made a part hereof.
2. **ACCESS EASEMENT.** Grantor does hereby grant to the District a perpetual unobstructed and nonexclusive ingress and egress easement (the "Easement") in, over, under and upon the Easement Area for the purpose of providing ingress and egress for pedestrian, vehicular and/or equipment usage, including temporary storage and parking, by the District, together with its authorized employees, contractors, suppliers, consultants, licensees and agents.
3. **ASSIGNMENT.** The District shall not sell, assign or transfer any of its rights to the easement granted herein, either directly or indirectly, without the prior written consent of the Grantor or the then fee title owner of the applicable portion of the Easement Area, as the case may

be, and any attempt to do so shall be null and void, except that said prohibition shall not apply to an assignment or transfer by the District to a governmental entity or agency.

4. **RELEASE OF EASEMENTS.** A material provision to the granting of this Easement is the agreement that in the event the District should subsequently determine that it no longer requires the Easement as to all or a portion of the Easement Area, then in such event such portion thereof which is no longer required may be released by the District without the requirement for payment of consideration for said release by or from the Grantor.

The aforementioned release shall not be effective until such time as the recording in the Official Records of Palm Beach County, Florida.

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

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

7. **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.

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

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

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

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

IN WITNESS WHEREOF, the undersigned have signed and sealed this Easement on the day and year hereinafter set forth on the attached separate signature pages.

Executed by GRANTOR, this 7 day of September, 2023.

Signed, sealed, and delivered
in the presence of:

AG EHC II (LEN) Multi State 2, LLC, a
Delaware limited liability company

Scannette Laxarage
Witness Signature

Scannette Laxarage
Print Name

Wendy Stoeckel
Witness Signature

Wendy Stoeckel
Print Name

By: *Steven S. Benson*

Print: Steven S. Benson

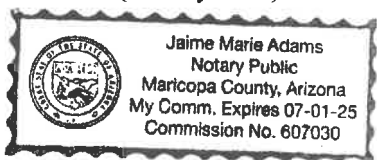
Title: Manager of Essential Housing Asset Management, LLC, an
Arizona limited liability company, the Authorized Agent of AG
EHC II (LEN) Multi State 2, LLC

STATE OF Arizona

COUNTY OF Maricopa

The foregoing instrument was acknowledged before me by means of physical presence or
online notarization, this 7 day of September, 2023, by Steven S. Benson as
Manager of Essential Housing Asset Management, LLC, the Authorized Agent, for AG EHC II (LEN) Multi State 2, LLC.

(Notary Seal)



Notary Public State of Arizona

Jaime Marie Adams
Print/Type/Stamp Name

Jaime Marie Adams

Personally Known OR Produced Identification

Type of Identification Produced _____

Executed by the DISTRICT this _____ day of _____, 2023.

ATTEST:

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT, an independent special
district of the State of Florida

Assistant Secretary

By: _____

Print: _____

Title: _____

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence
or online notarization, this ___ day of _____, 2023, by _____, as
_____, for Northern Palm Beach County Improvement District.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification

Type of Identification Produced _____.

EXHIBIT "A"

Tract O-7, Arden P.U.D. Pod H North, according to the map or plat thereof as recorded in Plat Book 133, Page 47, Public Records of Palm Beach County, Florida.



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: September 27, 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. 5 to Centerline Utilities, Inc.
Purchase Order No. 22-788
Pods D-Southeast, D-Southwest 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, D-Southwest and I-North. On September 28, 2022, Change Order No. 1 was approved by the Board removing the Arden Pod D-Southwest Public Improvement work and associated construction costs from the Contract at the Developer's request. Lennar Homes, LLC has requested the D-Southwest Public Improvements be added back into the above Contract with Centerline Utilities, Inc. Centerline Utilities has agreed to hold the originally approved pricing for the Pod D-Southwest Public Improvements and is finalizing its contract with Lennar Homes for the concurrently required Pod D-Southwest Private Improvements that are to be paid by Lennar Homes. Permitting costs with Palm Beach County have increased in the past year, so the amount being added back in is slightly higher than the amount deducted with Change Order No. 1. The benefit of Change Order No. 5 is to allow construction of the Pod D-Southwest Public and Private Improvements to proceed without the cost or additional time associated with re-bidding the work. An increase in the Contract time is needed to allow the Pod D-Southwest Public Improvements to be completed prior to the Contract current expiration date.

Change Order No. 5 is an increase of \$982,755.87 in the Contract amount and represents the addition of the Pod D-Southwest Public Improvements back into the Contract and includes 240 days of additional Contract time to allow for the construction of these added Public Improvements.

Fiscal Impact

There are sufficient bond funds available to fund this change order.

Recommendation

The District Engineer recommends conditional approval of Change Order No. 5 to Purchase Order No. 22-788, increasing the contract time by 240 days and the contract amount by \$982,755.87 to Centerline Utilities, Inc., which condition precedent will be satisfied upon the District's receipt of a copy of a fully executed Lennar Homes' contract with Centerline Utilities, Inc. for the Arden Pod D-Southwest Private Improvements.

CHANGE ORDER

No. 5

(Instructions on reverse side)

PROJECT Unit 53 Arden – Parcels D-Southeast, D-Southwest and I-North Imp.
 DATE OF ISSUANCE September 6, 2023 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.

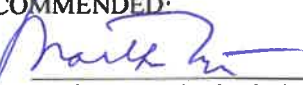
You are directed to make the following changes in the Contract Documents.

Description: **This Change Order represents the addition of the Pod D-Southwest public improvements that were previously removed from the Contract with Change Order 1. ADDITIONAL work will be performed under this contract at the direction of the Engineer and the District's Project Manager, totaling \$982,755.87. These values have been reviewed, and the Engineer concurs that these correctly represent this work. 240 additional days are required to complete this work.**


Reason for Change Order: **Pod D-Southwest public improvements that were previously removed from this contract are being added back in at the request of the project Developer. All pricing remains per the original contract, except the Permit and Inspection Fees item (Allowance), that has been adjusted based on actual construction costs.**

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>4</u> \$ <u>(888,308.92)</u>	Net changes from previous Change Orders No <u>0</u> to No <u>4</u> <u>120 days</u> Days
Contract Price prior to this Change Order \$ <u>3,612,568.08</u>	Contract Times prior to this Change Order Substantial Completion: <u>270 days (September 7, 2023)</u> Ready for final payment: <u>300 days (October 7, 2023)</u> days or dates
Net Increase (Decrease) of this Change Order \$ <u>982,755.87</u>	Net Increase of this Change Order <u>240 days</u> Days
Contract Price with all approved Change Orders \$ <u>4,595,323.95</u>	Contract Times with all approved Change Orders Substantial Completion: <u>510 days (May 4, 2024)</u> Ready for final payment: <u>540 days (June 3, 2024)</u> days or dates

RECOMMENDED:
By: 
Engineer (Authorized Signature)
Date: 9-8-23

APPROVED:
By: _____
NPBCID
Date: _____

ACCEPTED:
By: 
Contractor (Authorized Signature)
Date: 9/6/23

CHANGE ORDER INSTRUCTIONS

A. GENERAL INFORMATION

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

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

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

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

B. COMPLETING THE CHANGE ORDER FORM

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

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

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



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: September 27, 2023

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

RE: Consider Appointment of Non-Board Member to Engineering Review Committee

Background

Recently, a third member was added to the Budget, Banking and Audit Committee to assist with the evaluation and recommendation to the Board for Auditor Services. It is Staff's intent to advertise in the near future for engineering services as well. Currently, Northern has 17 firms that are under agreement for engineering services. These firms were engaged over 15 years ago and are primarily general civil firms. Based on Northern's evolving needs, additional engineering elements are required such as electrical, structural, environmental as well as general civil engineering. As a result, a Request for Qualifications (RFQ) will be requested for a number of different engineering disciplines. In an effort to assist with the review and recommendation of the RFQ process, Staff is requesting the Board appoint an additional member to the Engineering Review Committee.

Mr. Todd Engle, P.E., City Engineer for the City of Palm Beach Gardens, has agreed to sit on the Engineering Review Committee, if the Board appoints him. He is highly qualified, having previously worked with Northern as a consultant, and has been in his present position for over 15 years. He would be appointed to the Committee on a temporary basis to assist with the Engineering RFQ selection and recommendation process.

Fiscal Impact

There are no fiscal impacts associated with this appointment.

Recommendation

Northern Staff recommends appointing Mr. Todd Engle to the Engineering Review Committee temporarily to assist in the Engineering RFQ process. Staff will work with the members of the Committee to determine the best time and date for an Engineering Review Committee meeting to develop the specifics for this process.



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: September 27, 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:
 - Forum Club of the Palm Beaches
 - 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. 4	West of Villages of Palm Beach Lakes
Unit No. 7	Dyer Boulevard
Unit No. 11	PGA National
Unit No. 18	Ibis Golf & Country Club
Unit No. 19	Regional Center
Unit No. 21	Old Marsh
Unit No. 23	The Shores
Unit No. 31	BallenIsles Country Club
Unit No. 34	Hidden Key
Unit No. 45	Paseos
Unit No. 53	Arden

3. Katie Roundtree attended the Palm Beach Gardens High School Magnet Board Meeting on September 12.
4. Katie Roundtree co-chaired the Leadership Palm Beach County Engage Civics and Government Day event held at the Palm Beach County Governmental Center and City of West Palm Beach City Hall in West Palm Beach on September 13.
5. Ken Roundtree attended a Safety Council of Palm Beach County Board Meeting at their headquarters on September 21.

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

Culverts- Integral Parts of a Stormwater System



Culverts are an integral part of storm water infrastructure across Florida. These often hidden structures have shaped Florida's landscape by creating areas for growth and development. But what is a culvert? Where are they? What do they do? In this article we will dive into the world of culverts and how they relate to Northern Palm Beach County Improvement District's abilities to provide exceptional services to the communities we manage.

Culverts are similar to the water pipes used to provide water to a house. Pipes underground allow water to be channeled from a water source into your home or garden. Or another example, just like our bodies, the storm water system has arteries, a heart, and flow. Our culverts are the veins and pump stations are the hearts. If our veins are clogged our heart works harder and puts stress on the rest of our system. The same concept applies to culverts. Culverts allow storm water to move underground from place to place. They can connect one lake to another or road drains to a lake. They can move water from one location to another to dry out an area for development or ensure safe travel along roadways.

Several types of culverts exist and are widely used today, such as box culverts, arch culverts, and bridge culverts to name a few. The most commonly used are pipe culverts. Used for drainage or electrical routing, these tunnel-like structures are buried alongside or underneath roadways. Pipes are made using various materials such as metal, concrete or plastic and vary in length and diameter.

Many years ago, most of the existing drainage systems utilized CMP (corrugated metal pipe). However, due to fluctuating water levels these pipes often succumb to corrosion. To combat this issue, CMP pipes are replaced with HDPE (High Density Polyethylene), a plastic designed to be chemical and erosion resistant, or RCP (reinforced concrete) in a load-bearing capacity, for example under roads with heavy traffic. HDPE or concrete culverts are the best options for drainage purposes, due to their cost-effectiveness and longevity.

Culverts are designed with life spans of 30-100 years. However, due to stressors such as environmental conditions and increased usage, these systems can fail causing contamination, leaks or even sink holes. So how do we stop these potential issues? Maintenance is key! Regular inspections and cleaning help avoid disruption or costly repairs.

The staff at Northern work diligently to provide routine inspections and maintenance to our drainage systems. Inspections can be performed using cameras atop Remote Operated Vehicles (ROV) or by trained divers. If a threat to the lifespan and operation of the culvert is found, it can be remediated with cleaning or repairing.

So, what can *WE* do to help our communities preserve culvert systems? Keep storm drains free of debris, refrain from dumping any chemicals into the waterways and most important of all, report any areas of concern to the District. Together, we can ensure our storm water infrastructure will remain intact for years to come.

Special thanks to our Operations Supervisor – Stormwater, Greg Sale, for his contributions to this article and Kim Morgan, for drafting the article.

**Northern Palm Beach County Improvement District
Investment Summary
August 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)	\$ 2,517,338	\$ 5,359,778	\$ 9,656,365	4.5%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 3,062,612	\$ 3,055,062.72	\$ 2,993,898	5.5%	2.65%	2.65%	0.40%
Synovus	\$ -	\$ 2,013,656	\$ -	0.0%	0.85%	0.85%	0.00%
Dreyfus Govt Cash Mgmt (DR289)	\$ 9,249,876	\$ 9,210,576	\$ 4,011,509	16.5%	5.03%	4.86%	2.02%
Dreyfus Pfd MM (DR194)	\$ 9,264,965	\$ 9,224,785	\$ 9,032,196	16.5%	5.16%	4.96%	2.24%
Dreyfus Trsy Agy (DR521)	\$ 9,249,597	\$ 9,210,270	\$ 4,011,040	16.5%	5.05%	4.86%	2.08%
JP Morgan USTrsy (J3918)	\$ 9,252,449	\$ 9,213,527	\$ 8,020,918	16.5%	5.01%	4.97%	1.86%
Total Pooled Cash	\$ 42,596,837	\$ 47,287,655	\$ 37,725,926				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 568,750	\$ 10,898,091	\$ 101,250	1.0%	5.25%	5.07%	0.00%
Reserve Funds	\$ 10,415,827	\$ 10,717,935	\$ 10,419,364	18.6%	0.00% - 0.25%	0.00% - 0.25%	0.00% - 1.92%
Project Funds	\$ 2,534,938	\$ 2,575,729	\$ 6,159,729	4.5%	4.74%	4.48%	0.00%
Total Trust Monies	\$ 13,519,514	\$ 24,191,755	\$ 16,680,343				
GRAND TOTAL	\$ 56,116,350	\$ 71,479,410	\$ 54,406,268				

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 8/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	124,157	123,406	751
Intergovernmental revenues	0	0	0
Investment income	5,524	0	5,524
Miscellaneous	<u>27,547</u>	<u>0</u>	<u>27,547</u>
Total Revenues:	<u>157,228</u>	<u>123,406</u>	<u>33,822</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	13,656	14,897	1,241
MOWING SERVICES	0	0	0
TRASH DISPOSAL	1,200	1,000	(200)
MOWING & LANDSCAPE MAINTENANCE	19,980	16,920	(3,060)
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT - GENERAL	175	3,000	2,825
REPAIR & MAINT-TELEMETRY	314	5,000	4,686
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	<u>515</u>	<u>522</u>	<u>7</u>
Total Physical Environment	<u>58,611</u>	<u>55,091</u>	<u>(3,520)</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	29,000	36,000	7,000
Other	<u>2,609</u>	<u>2,739</u>	<u>130</u>
Total Capital outlay	<u>31,609</u>	<u>38,739</u>	<u>7,130</u>
Total Expenditures:	<u>90,219</u>	<u>93,830</u>	<u>3,611</u>
Excess (deficiency) of revenues over expenditures	<u>67,009</u>	<u>29,576</u>	<u>37,433</u>
Other financing sources (uses):			
Transfers out	<u>(50,426)</u>	<u>(66,881)</u>	<u>16,455</u>
Total Other financing sources (uses):	<u>(50,426)</u>	<u>(66,881)</u>	<u>16,455</u>
Net change in fund balance	<u>16,583</u>	<u>(37,305)</u>	<u>53,888</u>
Fund balances, beginning of year	<u>214,355</u>	<u>0</u>	<u>214,355</u>
Total Fund balances, beginning of year	<u>214,355</u>	<u>0</u>	<u>214,355</u>
Fund balance, end of period	<u>230,938</u>	<u>(37,305)</u>	<u>268,243</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 8/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	370,791	370,204	587
Intergovernmental revenues	0	0	0
Investment income	13,571	0	13,571
Miscellaneous	23,008	0	23,008
Total Revenues:	<u>407,370</u>	<u>370,204</u>	<u>37,166</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	16,858	18,390	1,532
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	12,688	16,460	3,772
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	22,881	31,686	8,805
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	639	5,000	4,361
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	25,964	24,312	(1,652)
Total Physical Environment	<u>87,852</u>	<u>150,530</u>	<u>62,678</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	6,000	6,000
Other	11,006	11,556	550
Total Capital outlay	<u>11,006</u>	<u>17,556</u>	<u>6,550</u>
Total Expenditures:	<u>98,858</u>	<u>168,086</u>	<u>69,228</u>
Excess (deficiency) of revenues over expenditures	<u>308,512</u>	<u>202,118</u>	<u>106,394</u>
Other financing sources (uses):			
Transfers out	(132,865)	(206,514)	73,649
Total Other financing sources (uses):	<u>(132,865)</u>	<u>(206,514)</u>	<u>73,649</u>
Net change in fund balance	175,647	(4,396)	180,043
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 8/31/2023
 (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	565,222	(4,396)	569,618

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 8/31/2023

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	124,804	124,518	286
Intergovernmental revenues	0	0	0
Investment income	8,682	0	8,682
Miscellaneous	<u>27,531</u>	<u>0</u>	<u>27,531</u>
Total Revenues:	<u><u>161,017</u></u>	<u><u>124,518</u></u>	<u><u>36,499</u></u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	3,663	0	(3,663)
LEGAL SERVICES	5,191	2,000	(3,191)
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	3,238	4,200	963
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	4,497	9,000	4,503
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	1,650	3,000	1,350
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	<u>3,996</u>	<u>3,398</u>	<u>(598)</u>
Total Physical Environment	<u><u>26,702</u></u>	<u><u>46,625</u></u>	<u><u>19,923</u></u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	<u>4,507</u>	<u>4,340</u>	<u>(167)</u>
Total Capital outlay	<u><u>4,507</u></u>	<u><u>4,340</u></u>	<u><u>(167)</u></u>
Total Expenditures:	<u><u>31,209</u></u>	<u><u>50,965</u></u>	<u><u>19,756</u></u>
Excess (deficiency) of revenues over expenditures	<u><u>129,809</u></u>	<u><u>73,553</u></u>	<u><u>56,256</u></u>
Other financing sources (uses):			
Transfers out	<u>(53,158)</u>	<u>(77,352)</u>	<u>24,194</u>
Total Other financing sources (uses):	<u><u>(53,158)</u></u>	<u><u>(77,352)</u></u>	<u><u>24,194</u></u>
Net change in fund balance	76,651	(3,799)	80,450
Fund balances, beginning of year	<u>300,183</u>	<u>0</u>	<u>300,183</u>
Total Fund balances, beginning of year	<u><u>300,183</u></u>	<u><u>0</u></u>	<u><u>300,183</u></u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 2A
 From 10/1/2022 Through 8/31/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	376,833	(3,799)	380,632

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 8/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	344,254	343,501	753
Intergovernmental revenues	0	0	0
Investment income	13,448	0	13,448
Miscellaneous	17,307	0	17,307
Total Revenues:	375,009	343,501	31,508
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	7,181	0	(7,181)
LEGAL SERVICES	6,295	500	(5,795)
FINANCIAL CONS./ADVISOR	219	375	156
AUDITORS SERVICES	1,269	1,456	187
CHEMICAL WEED CONTROL	1,454	1,586	132
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,567	3,330	763
PRESERVE/EXOTIC MAINT	101,401	146,395	44,994
REPAIR & MAINT-AERATORS	0	12,500	12,500
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	840	5,000	4,160
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	9,892	5,221	(4,671)
Total Physical Environment	131,116	264,363	133,247
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	131,116	264,363	133,247
Excess (deficiency) of revenues over expenditures	243,893	79,138	164,755
Other financing sources (uses):			
Transfers out	(83,547)	(62,126)	(21,421)
Total Other financing sources (uses):	(83,547)	(62,126)	(21,421)
Net change in fund balance	160,345	17,012	143,333
Fund balances, beginning of year	409,720	0	409,720
Total Fund balances, beginning of year	409,720	0	409,720
Fund balance, end of period	570,065	17,012	553,053

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 8/31/2023
(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	11,063	0	11,063
Miscellaneous	5,724	0	5,724
Total Revenues:	365,205	342,518	22,687
Expenditures:			
Physical Environment			
ENGINEERING FEES	2,391	1,000	(1,391)
ENGINEERING-PERMITS	584	0	(584)
LEGAL SERVICES	812	1,000	188
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,127	1,293	166
CHEMICAL WEED CONTROL	23,718	30,769	7,051
MOWING SERVICES	0	0	0
TRASH DISPOSAL	3,100	2,500	(600)
MOWING & LANDSCAPE MAINTENANCE	31,929	46,140	14,211
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	706	6,048	5,342
REPAIR & MAINT-AERATORS	1,226	10,178	8,952
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	20,360	36,000	15,640
REPAIR & MAINT - GENERAL	6,730	6,000	(730)
REPAIR & MAINT-TELEMETRY	2,572	5,000	2,428
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	4,231	11,285	7,054
Total Physical Environment	99,935	167,713	67,778
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	3,293	3,458	165
Total Capital outlay	90,855	64,181	(26,674)
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	190,790	231,894	41,104
Excess (deficiency) of revenues over expenditures	174,415	110,624	63,791
Other financing sources (uses):			
Transfers out	(85,469)	(126,708)	41,239
Capital contributions from landowners	10,467	11,556	(1,089)

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 8/31/2023
(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>(75,002)</u>	<u>(115,152)</u>	<u>40,150</u>
Net change in fund balance	99,414	(4,528)	103,942
Fund balances, beginning of year	<u>402,878</u>	<u>0</u>	<u>402,878</u>
Total Fund balances, beginning of year	<u>402,878</u>	<u>0</u>	<u>402,878</u>
Fund balance, end of period	<u>502,291</u>	<u>(4,528)</u>	<u>506,819</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3A
From 10/1/2022 Through 8/31/2023
(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	10,484	0	10,484
Miscellaneous	130	0	130
Total Revenues:	238,959	227,946	11,013
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	6,823	8,852	2,029
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	15,288	31,658	16,370
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	14,996	18,354	3,358
Other	27,734	29,591	1,857
Total Physical Environment	78,383	217,164	138,781
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	78,383	217,164	138,781
Excess (deficiency) of revenues over expenditures	160,576	10,782	149,794
Other financing sources (uses):			
Transfers out	(49,786)	(73,997)	24,211
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(49,786)	(73,997)	24,211
Net change in fund balance	110,790	(63,215)	174,005
Fund balances, beginning of year	335,581	0	335,581
Total Fund balances, beginning of year	335,581	0	335,581
Fund balance, end of period	446,371	(63,215)	509,586

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 8/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	556,491	554,171	2,320
Intergovernmental revenues	0	0	0
Investment income	22,138	0	22,138
Miscellaneous	3,964	0	3,964
Total Revenues:	582,593	554,171	28,422
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	14,364	18,634	4,270
MOWING SERVICES	0	0	0
TRASH DISPOSAL	350	1,000	650
MOWING & LANDSCAPE MAINTENANCE	14,014	18,180	4,166
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	49,459	75,978	26,519
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT - GENERAL	1,000	4,000	3,000
REPAIR & MAINT-TELEMETRY	10,135	5,000	(5,135)
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	50,271	57,204	6,933
Total Physical Environment	146,273	489,154	342,881
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	9,598	10,078	480
Total Capital outlay	24,224	89,163	64,939
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	170,497	578,317	407,820
Excess (deficiency) of revenues over expenditures	412,095	(24,146)	436,241
Other financing sources (uses):			
Transfers out	(140,996)	(198,614)	57,618
Total Other financing sources (uses):	(140,996)	(198,614)	57,618
Net change in fund balance	271,099	(222,760)	493,859
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 8/31/2023

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
	<u>657,299</u>	<u>0</u>	<u>657,299</u>
Total Fund balances, beginning of year	<u>657,299</u>	<u>0</u>	<u>657,299</u>
Fund balance, end of period	<u><u>928,398</u></u>	<u><u>(222,760)</u></u>	<u><u>1,151,158</u></u>

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 8/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	504,256	503,606	650
Intergovernmental revenues	0	0	0
Investment income	21,517	0	21,517
Miscellaneous	100	0	100
Total Revenues:	525,873	503,606	22,267
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	9,229	10,067	838
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	10,136	13,150	3,014
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	31,700	354,486	322,786
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	14,600	19,600	5,000
Other	8,827	9,269	442
Total Capital outlay	23,427	28,869	5,442
Principal	66,773	66,773	0
Interest	85,661	85,661	(0)
Total Expenditures:	207,561	535,789	328,228
Excess (deficiency) of revenues over expenditures	318,312	(32,183)	350,495
Other financing sources (uses):			
Transfers out	(101,279)	(115,809)	14,530
Total Other financing sources (uses):	(101,279)	(115,809)	14,530
Net change in fund balance	217,033	(147,992)	365,025
Fund balances, beginning of year	618,061	0	618,061
Total Fund balances, beginning of year	618,061	0	618,061
Fund balance, end of period	835,093	(147,992)	983,085

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 8/31/2023

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	331,442	331,461	(20)
Intergovernmental revenues	0	0	0
Investment income	28,912	0	28,912
Miscellaneous	10,686	0	10,686
Total Revenues:	<u>371,039</u>	<u>331,461</u>	<u>39,578</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	7,841	20,000	12,159
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,798	2,000	202
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,130	1,296	166
MARSH MAINT-LITTORAL ZONE	6,418	17,884	11,466
CHEMICAL WEED CONTROL	30,341	36,409	6,068
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	135,065	500,000	364,935
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	15,379	17,843	2,464
Total Physical Environment	<u>215,914</u>	<u>785,932</u>	<u>570,018</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>215,914</u>	<u>785,932</u>	<u>570,018</u>
Excess (deficiency) of revenues over expenditures	<u>155,125</u>	<u>(454,471)</u>	<u>609,596</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(117,206)	(152,052)	34,846
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(117,206)</u>	<u>(152,052)</u>	<u>34,846</u>
Net change in fund balance	37,919	(606,523)	644,442
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 8/31/2023
 (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	1,188,425	(606,523)	1,794,948

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 8/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	99,160	98,844	316
Intergovernmental revenues	4,702	0	4,702
Investment income	4,915	0	4,915
Miscellaneous	199	0	199
Total Revenues:	108,977	98,844	10,133
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
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	637	731	94
MOWING & LANDSCAPE MAINTENANCE	3,789	4,916	1,127
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	4	0	(4)
REPAIR & MAINT-PUMP STATN	13,746	10,500	(3,246)
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	12,816	5,000	(7,816)
R&M- GENERATORS	2,491	2,500	9
REPAIR & MAINT- WATER CTRL STR	0	750	750
Other	7,283	8,277	994
Total Physical Environment	46,634	75,362	28,728
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Principal	0	0	0
Total Expenditures:	46,634	75,362	28,728
Excess (deficiency) of revenues over expenditures	62,342	23,482	38,860
Other financing sources (uses):			
Transfers out	(39,343)	(50,361)	11,018
Total Other financing sources (uses):	(39,343)	(50,361)	11,018
Net change in fund balance	23,000	(26,879)	49,879
Fund balances, beginning of year	183,573	0	183,573
Total Fund balances, beginning of year	183,573	0	183,573
Fund balance, end of period	206,572	(26,879)	233,451

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 8/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	45,232	45,150	82
Investment income	6,073	0	6,073
Miscellaneous	199	0	199
Total Revenues:	<u>51,505</u>	<u>45,150</u>	<u>6,355</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	463	531	68
TRASH DISPOSAL	3,400	3,400	0
MOWING & LANDSCAPE MAINTENANCE	833	1,080	248
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	275	5,000	4,725
REPAIR & MAINT-CULVERTS	0	7,000	7,000
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	<u>746</u>	<u>1,428</u>	<u>682</u>
Total Physical Environment	<u>5,866</u>	<u>23,939</u>	<u>18,073</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	376	362	(14)
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>376</u>	<u>362</u>	<u>(14)</u>
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>6,242</u>	<u>24,301</u>	<u>18,059</u>
Excess (deficiency) of revenues over expenditures	<u>45,263</u>	<u>20,849</u>	<u>24,414</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(17,921)</u>	<u>(25,616)</u>	<u>7,695</u>
Total Other financing sources (uses):	<u>(17,921)</u>	<u>(25,616)</u>	<u>7,695</u>
Net change in fund balance	<u>27,342</u>	<u>(4,767)</u>	<u>32,109</u>
Fund balances, beginning of year	<u>246,104</u>	<u>0</u>	<u>246,104</u>
Total Fund balances, beginning of year	<u>246,104</u>	<u>0</u>	<u>246,104</u>
Fund balance, end of period	<u>273,446</u>	<u>(4,767)</u>	<u>278,213</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5D
From 10/1/2022 Through 8/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	89,813	89,719	94
Intergovernmental revenues	3,004	0	3,004
Investment income	6,612	0	6,612
Miscellaneous	100	0	100
Total Revenues:	99,529	89,719	9,810
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
Special Legislative Activities	0	0	0
AUDITORS SERVICES	732	840	108
MOWING & LANDSCAPE MAINTENANCE	1,978	2,566	588
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	969	10,000	9,031
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	25,035	5,000	(20,035)
R&M- GENERATORS	4,305	2,500	(1,805)
REPAIR & MAINT- WATER CTRL STR	0	1,600	1,600
Other	5,320	6,424	1,104
Total Physical Environment	40,439	37,430	(3,009)
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	40,439	37,430	(3,009)
Excess (deficiency) of revenues over expenditures	59,090	52,289	6,801
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(41,008)	(54,754)	13,746
Total Other financing sources (uses):	(41,008)	(54,754)	13,746
Net change in fund balance	18,082	(2,465)	20,547
Fund balances, beginning of year	262,707	0	262,707
Total Fund balances, beginning of year	262,707	0	262,707
Fund balance, end of period	280,788	(2,465)	283,253

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 8/31/2023
(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	2,479	0	2,479
Investment income	9,791	0	9,791
Miscellaneous	7,556	0	7,556
Total Revenues:	136,734	116,709	20,025
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	5,102	5,566	464
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,200	1,200
MOWING & LANDSCAPE MAINTENANCE	12,133	15,740	3,607
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	1,437	1,632	195
Total Physical Environment	28,172	39,176	11,004
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	16,600	27,000	10,400
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	376	362	(14)
Other	3,353	3,521	168
Total Capital outlay	20,329	30,883	10,554
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	48,501	70,059	21,558
Excess (deficiency) of revenues over expenditures	88,233	46,650	41,583
Other financing sources (uses):			
Transfers out	(49,691)	(75,451)	25,760
Total Other financing sources (uses):	(49,691)	(75,451)	25,760
Net change in fund balance	38,542	(28,801)	67,343
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 8/31/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	427,069	(28,801)	455,870

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 8/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	120,436	120,291	145
Intergovernmental revenues	0	0	0
Investment income	8,812	0	8,812
Miscellaneous	609	0	609
Total Revenues:	129,857	120,291	9,566
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	3,464	3,778	314
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	4,363	5,660	1,297
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	3,490	5,000	1,510
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	1,545	1,360	(185)
Total Physical Environment	18,152	94,752	76,600
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	752	723	(29)
Other	2,161	2,270	109
Total Capital outlay	2,913	2,993	80
Interest	0	0	0
Total Expenditures:	21,066	97,745	76,679
Excess (deficiency) of revenues over expenditures	108,791	22,546	86,245
Other financing sources (uses):			
Transfers out	(54,338)	(84,045)	29,707
Total Other financing sources (uses):	(54,338)	(84,045)	29,707
Net change in fund balance	54,453	(61,499)	115,952

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 8/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	332,655	0	332,655
Total Fund balances, beginning of year	332,655	0	332,655
Fund balance, end of period	387,108	(61,499)	448,607

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 8/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	986,836	984,633	2,203
Intergovernmental revenues	0	0	0
Investment income	33,250	0	33,250
Miscellaneous	12,794	0	12,794
Total Revenues:	1,032,880	984,633	48,247
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	3,777	1,000	(2,777)
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	31,415	40,486	9,071
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	9,034	11,720	2,686
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	179,312	228,257	48,945
UPLAND MAINTENANCE	22,936	33,191	10,255
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	68,301	90,780	22,479
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	2,494	5,000	2,506
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	107,219	101,911	(5,308)
Total Physical Environment	487,225	755,030	267,805
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	37,030	68,500	31,470
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
MACHINERY & EQUIPMENT	22,482	23,128	646
Other	0	0	0
Total Capital outlay	59,512	91,628	32,116

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 8/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Principal	0	0	0
Total Expenditures:	<u>546,737</u>	<u>846,658</u>	<u>299,921</u>
Excess (deficiency) of revenues over expenditures	<u>486,143</u>	<u>137,975</u>	<u>348,168</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(186,845)</u>	<u>(229,133)</u>	<u>42,288</u>
Total Other financing sources (uses):	<u>(186,845)</u>	<u>(229,133)</u>	<u>42,288</u>
Net change in fund balance	299,298	(91,158)	390,456
Fund balances, beginning of year	1,015,147	0	1,015,147
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>1,314,444</u>	<u>(91,158)</u>	<u>1,405,602</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 8/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	801,974	800,564	1,410
Intergovernmental revenues	0	0	0
Investment income	26,624	0	26,624
Miscellaneous	423	0	423
Total Revenues:	829,021	800,564	28,457
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	661	1,000	339
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	13,420	17,296	3,876
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,881	2,440	559
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	176,912	228,257	51,345
UPLAND MAINTENANCE	56,066	81,133	25,067
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	43,820	37,989	(5,831)
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	1,012	5,000	3,988
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	60,026	100,000	39,974
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	5,726	3,500	(2,226)
Other	64,321	65,745	1,424
Total Physical Environment	433,325	645,597	212,272
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	27,150	45,000	17,850
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	23,087	23,128	41
Other	0	0	0
Total Capital outlay	50,237	68,128	17,891
Principal	0	0	0
Total Expenditures:	483,562	713,725	230,163

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 8/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Excess (deficiency) of revenues over expenditures	<u>345,459</u>	<u>86,839</u>	<u>258,620</u>
Other financing sources (uses):			
Transfers out	<u>(135,218)</u>	<u>(170,701)</u>	<u>35,483</u>
Total Other financing sources (uses):	<u>(135,218)</u>	<u>(170,701)</u>	<u>35,483</u>
Net change in fund balance	210,242	(83,862)	294,104
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>1,031,175</u>	<u>(83,862)</u>	<u>1,115,037</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 8/31/2023

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	2,846,942	2,840,091	6,851
Intergovernmental revenues	11,922	0	11,922
Investment income	86,698	0	86,698
Miscellaneous	25,503	0	25,503
Total Revenues:	<u>2,971,064</u>	<u>2,840,091</u>	<u>130,973</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	27,555	65,000	37,445
ENGINEERING-PERMITS	5,321	0	(5,321)
LEGAL SERVICES	20,586	5,000	(15,586)
WATER QUALITY	8,771	17,390	8,619
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	9,801	11,242	1,441
MARSH MAINT-LITTORAL ZONE	380,404	500,142	119,738
CHEMICAL WEED CONTROL	263,370	316,130	52,760
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	24,910	32,315	7,406
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	72,157	109,250	37,093
REPAIR & MAINT-AERATORS	179,737	195,026	15,289
REPAIR & MAINT-PUMP STATN	29,120	30,000	880
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	12,850	12,000	(850)
REPAIR & MAINT-BLDG	38,772	93,500	54,728
REPAIR & MAINT - GENERAL	5,637	10,000	4,363
REPAIR & MAINT-TELEMETRY	34,380	26,000	(8,380)
REPAIR & MAINT-ROADS	87,032	131,950	44,918
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	1,920	2,000	80
Other	191,727	205,950	14,223
Total Physical Environment	<u>1,435,314</u>	<u>1,970,645</u>	<u>535,331</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	11,300	21,000	9,700
ROADS/BRIDGES	257,609	175,000	(82,609)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	81,135	80,362	(773)

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 8/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other	8,521	8,196	(325)
Total Capital outlay	358,565	284,558	(74,007)
Principal	175,092	175,092	(0)
Interest	22,425	22,367	(58)
Total Expenditures:	<u>1,991,396</u>	<u>2,452,662</u>	<u>461,266</u>
Excess (deficiency) of revenues over expenditures	<u>979,668</u>	<u>387,429</u>	<u>592,239</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(532,488)	(691,424)	158,936
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(532,488)</u>	<u>(691,424)</u>	<u>158,936</u>
Net change in fund balance	447,180	(303,995)	751,175
Fund balances, beginning of year	<u>2,558,601</u>	<u>0</u>	<u>2,558,601</u>
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>3,005,782</u>	<u>(303,995)</u>	<u>3,309,777</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 8/31/2023

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	65,197	65,064	133
Intergovernmental revenues	0	0	0
Investment income	4,722	0	4,722
Miscellaneous	3,407	0	3,407
Total Revenues:	<u>73,326</u>	<u>65,064</u>	<u>8,262</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	171	187	16
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,436	3,160	724
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-TELEMETRY	953	5,000	4,047
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	<u>646</u>	<u>647</u>	<u>1</u>
Total Physical Environment	<u>7,434</u>	<u>13,840</u>	<u>6,406</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	1,502	1,447	(55)
Other	2,396	2,515	119
Total Capital outlay	<u>3,898</u>	<u>3,962</u>	<u>64</u>
Total Expenditures:	<u>11,331</u>	<u>17,802</u>	<u>6,471</u>
Excess (deficiency) of revenues over expenditures	<u>61,995</u>	<u>47,262</u>	<u>14,733</u>
Other financing sources (uses):			
Transfers out	<u>(36,642)</u>	<u>(53,029)</u>	<u>16,387</u>
Total Other financing sources (uses):	<u>(36,642)</u>	<u>(53,029)</u>	<u>16,387</u>
Net change in fund balance	25,353	(5,767)	31,120
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>206,567</u>	<u>(5,767)</u>	<u>212,334</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 8/31/2023
(In Whole Numbers)

Current Year Actual	Total Budget - Original	Total Budget Variance - Original
---------------------	----------------------------	-------------------------------------

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 8/31/2023

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	24,105	24,064	41
Intergovernmental revenues	0	0	0
Investment income	2,679	0	2,679
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues:	<u>26,784</u>	<u>24,064</u>	<u>2,720</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	120	138	18
CHEMICAL WEED CONTROL	904	1,173	269
TRASH DISPOSAL	0	1,500	1,500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	873	7,641	6,768
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	<u>2,420</u>	<u>2,266</u>	<u>(154)</u>
Total Physical Environment	4,318	17,718	13,400
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	0	0	0
Total Expenditures:	<u>4,318</u>	<u>17,718</u>	<u>13,400</u>
Excess (deficiency) of revenues over expenditures	<u>22,466</u>	<u>6,346</u>	<u>16,120</u>
Other financing sources (uses):			
Transfers out	<u>(7,463)</u>	<u>(11,782)</u>	<u>4,319</u>
Total Other financing sources (uses):	<u>(7,463)</u>	<u>(11,782)</u>	<u>4,319</u>
Net change in fund balance	15,003	(5,436)	20,439
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>120,858</u>	<u>(5,436)</u>	<u>126,294</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 8/31/2023
(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	25,512	0	25,512
Miscellaneous	52,059	0	52,059
Total Revenues:	886,511	801,613	84,898
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	2,127	0	(2,127)
LEGAL SERVICES	17,984	5,000	(12,984)
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	30,763	39,908	9,145
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	950	1,000	50
MOWING & LANDSCAPE MAINTENANCE	7,239	9,391	2,152
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	149,874	165,182	15,308
REPAIR & MAINT-PUMP STATN	5,079	5,000	(79)
REPAIR & MAINT-CANAL/LAKE	16,800	30,000	13,200
REPAIR & MAINT-BLDG	0	1,000	1,000
REPAIR & MAINT - GENERAL	845	1,000	155
REPAIR & MAINT-TELEMTRY	11,343	26,000	14,657
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	163,070	150,628	(12,442)
Total Physical Environment	438,172	517,387	79,215
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	372,500	372,500
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	21,475	21,500	25
Other	1,369	1,437	68
Total Capital outlay	22,844	395,437	372,593
Principal	94,028	94,028	(0)
Interest	12,043	12,012	(31)
Total Expenditures:	567,087	1,018,864	451,777
Excess (deficiency) of revenues over expenditures	319,425	(217,251)	536,676

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 8/31/2023
(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	(134,651)	(191,122)	56,471
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(134,651)</u>	<u>(191,122)</u>	<u>56,471</u>
Net change in fund balance	184,774	(408,373)	593,147
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>925,380</u></u>	<u><u>(408,373)</u></u>	<u><u>1,333,753</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 8/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	928,467	925,051	3,416
Intergovernmental revenues	0	0	0
Investment income	28,268	0	28,268
Miscellaneous	4,958	0	4,958
Total Revenues:	961,694	925,051	36,643
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	59,086	76,652	17,566
MOWING SERVICES	0	0	0
TRASH DISPOSAL	25,000	31,000	6,000
MOWING & LANDSCAPE MAINTENANCE	10,499	13,620	3,121
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	94,613	143,514	48,901
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	4,466	5,000	534
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	184,956	170,128	(14,828)
Total Physical Environment	416,851	559,346	142,495
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	5,812	6,103	291
Total Capital outlay	54,798	463,688	408,890
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	471,649	1,023,034	551,385
Excess (deficiency) of revenues over expenditures	490,045	(97,983)	588,028

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 8/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	<u>(125,279)</u>	<u>(177,706)</u>	<u>52,427</u>
Total Other financing sources (uses):	<u>(125,279)</u>	<u>(177,706)</u>	<u>52,427</u>
Net change in fund balance	364,766	(275,689)	640,455
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>1,129,419</u></u>	<u><u>(275,689)</u></u>	<u><u>1,405,108</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 8/31/2023
(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	42,657	0	42,657
Miscellaneous	59,752	0	59,752
Total Revenues:	1,314,999	1,211,107	103,892
Expenditures:			
Physical Environment			
ENGINEERING FEES	3,254	55,000	51,746
ENGINEERING-PERMITS	31,271	0	(31,271)
ENVIRONMENTAL LIASON	3,755	25,031	21,276
LEGAL SERVICES	28,485	20,000	(8,485)
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	565	6,082	5,517
CHEMICAL WEED CONTROL	33,726	40,471	6,745
MOWING SERVICES	0	0	0
SECURITY SERVICES	447,894	447,894	0
TRASH DISPOSAL	750	5,000	4,250
MOWING & LANDSCAPE MAINTENANCE	33,423	43,360	9,937
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-TELEMTRY	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	5,047	6,550	1,503
REPAIR & MAINT- WATER CTRL STR	0	5,000	5,000
Other	19,549	20,803	1,254
Total Physical Environment	686,116	1,082,847	396,731
Capital outlay			
ROADS/BRIDGES	0	343,000	343,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	3,896	2,122	(1,774)
Total Capital outlay	3,896	345,122	341,226
Principal	0	0	0
Total Expenditures:	690,012	1,427,969	737,957
Excess (deficiency) of revenues over expenditures	624,987	(216,862)	841,849

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 8/31/2023
(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	(178,153)	(220,508)	42,355
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(178,153)</u>	<u>(220,508)</u>	<u>42,355</u>
Net change in fund balance	446,834	(437,370)	884,204
Fund balances, beginning of year	1,312,567	0	1,312,567
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>1,759,401</u></u>	<u><u>(437,370)</u></u>	<u><u>2,196,771</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 8/31/2023
(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	233,069	255,000	(21,931)
Investment income	61,001	0	61,001
Miscellaneous	2,167	0	2,167
Total Revenues:	1,947,089	1,900,266	46,823
Expenditures:			
Physical Environment			
ENGINEERING FEES	203	10,000	9,798
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	11,520	20,000	8,480
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	286,096	348,187	62,091
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	6,870	7,880	1,010
MARSH MAINT-LITTORAL ZONE	304,788	391,446	86,659
CHEMICAL WEED CONTROL	153,151	183,864	30,713
TRASH DISPOSAL	283	1,300	1,017
MOWING & LANDSCAPE MAINTENANCE	12,007	15,576	3,570
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	156,672	148,662	(8,010)
REPAIR & MAINT-PUMP STATN	23,906	55,000	31,094
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	4,600	1,500	(3,100)
REPAIR & MAINT - GENERAL	2,600	3,000	400
REPAIR & MAINT-TELEMETRY	43,386	26,000	(17,386)
REPAIR & MAINT-ROADS	5,139	95,000	89,861
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	21,778	28,252	6,475
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	204,537	200,985	(3,552)
Total Physical Environment	1,408,839	1,805,552	396,713
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	2,796	2,936	140
Total Capital outlay	32,496	2,936	(29,560)
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 8/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Expenditures:	<u>1,441,335</u>	<u>1,808,488</u>	<u>367,153</u>
Excess (deficiency) of revenues over expenditures	<u>505,754</u>	<u>91,778</u>	<u>413,976</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(276,888)	(351,180)	74,292
Capital contributions from landowners	<u>17,996</u>	<u>22,047</u>	<u>(4,051)</u>
Total Other financing sources (uses):	<u>(258,892)</u>	<u>(329,133)</u>	<u>70,241</u>
Net change in fund balance	246,862	(237,355)	484,217
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>2,508,025</u>	<u>(237,355)</u>	<u>2,745,380</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 8/31/2023
(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	15,483	0	15,483
Miscellaneous	6,915	0	6,915
Total Revenues:	<u>525,827</u>	<u>502,756</u>	<u>23,071</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	565	25,395	24,830
CHEMICAL WEED CONTROL	24,256	29,107	4,851
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	3,978	5,160	1,183
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	20,706	20,706
REPAIR & MAINT-AERATORS	41,443	69,676	28,233
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	6,387	5,000	(1,387)
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	85,280	73,247	(12,033)
Total Physical Environment	<u>181,072</u>	<u>288,423</u>	<u>107,351</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	82,079	86,000	3,921
Other	1,833	1,793	(40)
Total Capital outlay	<u>83,911</u>	<u>87,793</u>	<u>3,882</u>
Interest	0	0	0
Total Expenditures:	<u>264,983</u>	<u>376,216</u>	<u>111,233</u>
Excess (deficiency) of revenues over expenditures	<u>260,844</u>	<u>126,540</u>	<u>134,304</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 8/31/2023
(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>(94,051)</u>	<u>(133,322)</u>	<u>39,271</u>
Total Other financing sources (uses):	<u>(94,051)</u>	<u>(133,322)</u>	<u>39,271</u>
Net change in fund balance	166,793	(6,782)	173,575
Fund balances, beginning of year	449,360	0	449,360
Total Fund balances, beginning of year	<u>449,360</u>	<u>0</u>	<u>449,360</u>
Fund balance, end of period	<u><u>616,153</u></u>	<u><u>(6,782)</u></u>	<u><u>622,935</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 8/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	40,629	40,613	16
Investment income	10,790	0	10,790
Miscellaneous	0	0	0
Total Revenues:	<u>51,419</u>	<u>40,613</u>	<u>10,806</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	77	88	11
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	0	0
Other	404	403	(1)
Total Physical Environment	<u>481</u>	<u>11,991</u>	<u>11,510</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	63,775	15,000	(48,775)
Total Capital outlay	<u>63,775</u>	<u>15,000</u>	<u>(48,775)</u>
Total Expenditures:	<u>64,256</u>	<u>26,991</u>	<u>(37,265)</u>
Excess (deficiency) of revenues over expenditures	<u>(12,837)</u>	<u>13,622</u>	<u>(26,459)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(10,899)	(14,197)	3,298
Total Other financing sources (uses):	<u>(10,899)</u>	<u>(14,197)</u>	<u>3,298</u>
Net change in fund balance	<u>(23,736)</u>	<u>(575)</u>	<u>(23,161)</u>
Fund balances, beginning of year	<u>494,301</u>	<u>0</u>	<u>494,301</u>
Total Fund balances, beginning of year	<u>494,301</u>	<u>0</u>	<u>494,301</u>
Fund balance, end of period	<u>470,566</u>	<u>(575)</u>	<u>471,141</u>

Northern Palm Beach County Improvement District

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

Unit 20

From 10/1/2022 Through 8/31/2023

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	231,249	230,406	843
Intergovernmental revenues	0	0	0
Investment income	11,124	0	11,124
Miscellaneous	1,530	0	1,530
Total Revenues:	<u>243,903</u>	<u>230,406</u>	<u>13,497</u>
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	5,440	7,056	1,616
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	11,800	12,000	200
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	<u>34,475</u>	<u>47,884</u>	<u>13,409</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	176,750	217,500	40,750
CULVERTS/STRUCTURES	0	0	0
Other	461	484	23
Total Capital outlay	<u>177,211</u>	<u>217,984</u>	<u>40,773</u>
Principal	0	79,504	79,504
Interest	0	50,000	50,000
Total Expenditures:	<u>211,686</u>	<u>395,372</u>	<u>183,686</u>
Excess (deficiency) of revenues over expenditures	<u>32,217</u>	<u>(164,966)</u>	<u>197,183</u>
Other financing sources (uses):			
Transfers out	(35,587)	(35,433)	(154)
Capital contributions from landowners	0	0	0
Repayment to landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(35,587)</u>	<u>(35,433)</u>	<u>(154)</u>
Net change in fund balance	<u>(3,370)</u>	<u>(200,399)</u>	<u>197,029</u>
Fund balances, beginning of year	<u>379,116</u>	<u>0</u>	<u>379,116</u>
Total Fund balances, beginning of year	<u>379,116</u>	<u>0</u>	<u>379,116</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 20
 From 10/1/2022 Through 8/31/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	375,745	(200,399)	576,144

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 8/31/2023
(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	13,128	0	13,128
Miscellaneous	489	0	489
Total Revenues:	512,934	495,659	17,275
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
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	2,308	2,647	339
MARSH MAINT-LITTORAL ZONE	75,941	0	(75,941)
CHEMICAL WEED CONTROL	29,326	0	(29,326)
MOWING & LANDSCAPE MAINTENANCE	231	300	69
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	187,516	203,205	15,689
REPAIR & MAINT-AERATORS	23,026	48,830	25,804
REPAIR & MAINT-PUMP STATN	666	5,000	4,334
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	9,170	5,000	(4,170)
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	1,920	2,000	80
Other	19,684	19,738	54
Total Physical Environment	361,264	352,173	(9,091)
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	363	381	18
Total Capital outlay	9,612	381	(9,231)
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	370,876	352,554	(18,322)

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 8/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Excess (deficiency) of revenues over expenditures	<u>142,058</u>	<u>143,105</u>	<u>(1,047)</u>
Other financing sources (uses):			
Transfers out	(163,558)	(205,213)	41,655
Capital contributions from landowners	<u>136,531</u>	<u>0</u>	<u>136,531</u>
Total Other financing sources (uses):	<u>(27,027)</u>	<u>(205,213)</u>	<u>178,186</u>
Net change in fund balance	115,031	(62,108)	177,139
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>514,366</u>	<u>(62,108)</u>	<u>576,474</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 8/31/2023

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	309,094	308,694	400
Intergovernmental revenues	0	0	0
Investment income	9,204	0	9,204
Miscellaneous	640	0	640
Total Revenues:	<u>318,938</u>	<u>308,694</u>	<u>10,244</u>
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	3,246	35,052	31,806
CHEMICAL WEED CONTROL	30,870	37,044	6,174
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	463	600	138
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	104,682	103,531	(1,151)
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	2,168	0	(2,168)
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	2,696	2,700	4
Other	<u>3,280</u>	<u>3,249</u>	<u>(31)</u>
Total Physical Environment	<u>151,232</u>	<u>277,702</u>	<u>126,470</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	376	362	(14)
Other	851	893	42
Total Capital outlay	<u>1,227</u>	<u>1,255</u>	<u>28</u>
Total Expenditures:	<u>152,458</u>	<u>278,957</u>	<u>126,499</u>
Excess (deficiency) of revenues over expenditures	<u>166,480</u>	<u>29,737</u>	<u>136,743</u>
Other financing sources (uses):			
Transfers out	(64,665)	(83,053)	18,388

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 8/31/2023
(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>(64,665)</u>	<u>(83,053)</u>	<u>18,388</u>
Net change in fund balance	101,815	(53,316)	155,131
Fund balances, beginning of year	<u>255,508</u>	<u>0</u>	<u>255,508</u>
Total Fund balances, beginning of year	<u>255,508</u>	<u>0</u>	<u>255,508</u>
Fund balance, end of period	<u>357,323</u>	<u>(53,316)</u>	<u>410,639</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 8/31/2023
(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	19,967	0	19,967
Miscellaneous	5,391	0	5,391
Total Revenues:	261,173	234,836	26,337
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	1,685	0	(1,685)
LEGAL SERVICES	5,862	500	(5,362)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	1,274	1,461	187
MARSH MAINT-LITTORAL ZONE	20,116	45,782	25,666
CHEMICAL WEED CONTROL	31,628	37,387	5,759
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	17,903	23,225	5,322
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	15,746	24,157	8,411
REPAIR & MAINT-AERATORS	344	7,641	7,297
REPAIR & MAINT-PUMP STATN	841	6,500	5,659
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-TELEMETRY	388	5,000	4,612
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	10,358	12,520	2,162
Total Physical Environment	126,853	291,173	164,320
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	525	551	26
Total Capital outlay	525	551	26
Principal	0	0	0
Total Expenditures:	127,378	291,724	164,346

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 8/31/2023
(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>133,795</u>	<u>(56,888)</u>	<u>190,683</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(87,619)	(117,921)	30,302
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(87,619)</u>	<u>(117,921)</u>	<u>30,302</u>
Net change in fund balance	46,176	(174,809)	220,985
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>865,831</u>	<u>(174,809)</u>	<u>1,040,640</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 8/31/2023
(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	8,302	0	8,302
Miscellaneous	1,500	0	1,500
Total Revenues:	184,064	173,687	10,377
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	565	7,155	6,590
CHEMICAL WEED CONTROL	4,414	5,297	883
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	38,866	69,021	30,155
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	51,278	125,687	74,409
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	651	683	32
Total Capital outlay	651	683	32
Total Expenditures:	51,928	126,370	74,442
Excess (deficiency) of revenues over expenditures	132,136	47,317	84,819
Other financing sources (uses):			
Transfers out	(44,313)	(55,127)	10,814
Total Other financing sources (uses):	(44,313)	(55,127)	10,814
Net change in fund balance	87,823	(7,810)	95,633
Fund balances, beginning of year	263,560	0	263,560
Total Fund balances, beginning of year	263,560	0	263,560
Fund balance, end of period	351,383	(7,810)	359,193

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 8/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	47,117	47,095	22
Intergovernmental revenues	0	0	0
Investment income	2,769	0	2,769
Miscellaneous	0	0	0
Total Revenues:	<u>49,886</u>	<u>47,095</u>	<u>2,791</u>
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	565	6,082	5,517
CHEMICAL WEED CONTROL	8,930	10,716	1,786
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	16,374	26,220	9,846
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	<u>124,733</u>	<u>72,347</u>	<u>(52,386)</u>
Capital outlay	158	166	8
Total Expenditures:	<u>124,891</u>	<u>72,513</u>	<u>(52,378)</u>
Excess (deficiency) of revenues over expenditures	<u>(75,005)</u>	<u>(25,418)</u>	<u>(49,587)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(23,462)	(21,787)	(1,675)
Total Other financing sources (uses):	<u>(23,462)</u>	<u>(21,787)</u>	<u>(1,675)</u>
Net change in fund balance	(98,467)	(47,205)	(51,262)
Fund balances, beginning of year	184,871	0	184,871
Total Fund balances, beginning of year	<u>184,871</u>	<u>0</u>	<u>184,871</u>
Fund balance, end of period	<u>86,404</u>	<u>(47,205)</u>	<u>133,609</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2022 Through 8/31/2023
(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	50,048	0	50,048
Miscellaneous	5,391	0	5,391
Total Revenues:	724,410	667,772	56,638
Expenditures:			
Physical Environment			
ENGINEERING FEES	101	10,000	9,899
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	9,392	10,000	608
WATER QUALITY	2,453	5,140	2,687
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,647	4,183	536
MOWING & LANDSCAPE MAINTENANCE	740	960	220
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	198,838	267,644	68,806
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	15,000	15,000
REPAIR & MAINT-BLDG	16,685	5,000	(11,685)
REPAIR & MAINT - GENERAL	1,300	10,000	8,700
REPAIR & MAINT-TELEMETRY	3,285	5,000	1,715
REPAIR & MAINT-ROADS	0	25,000	25,000
REPAIR & MAINT-CULVERTS	127,036	100,000	(27,036)
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	99,814	100,000	186
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	274,618	253,184	(21,434)
Total Physical Environment	767,630	847,861	80,231
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	2,033	1,075	(958)
Total Capital outlay	69,292	199,798	130,506
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	836,922	1,047,659	210,737
Excess (deficiency) of revenues over expenditures	(112,512)	(379,887)	267,375

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 8/31/2023
(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>(180,849)</u>	<u>(231,100)</u>	<u>50,251</u>
Total Other financing sources (uses):	<u>(180,849)</u>	<u>(231,100)</u>	<u>50,251</u>
Net change in fund balance	(293,361)	(610,987)	317,626
Fund balances, beginning of year			
	2,013,748	0	2,013,748
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>1,720,387</u></u>	<u><u>(610,987)</u></u>	<u><u>2,331,374</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 8/31/2023
(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	716	0	716
Miscellaneous	(180)	0	(180)
Total Revenues:	<u>20,445</u>	<u>19,894</u>	<u>551</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	1,589	1,734	145
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
JANITORIAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	1,588	2,060	472
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>3,452</u>	<u>14,078</u>	<u>10,626</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	67	70	3
Total Capital outlay	<u>67</u>	<u>70</u>	<u>3</u>
Total Expenditures:	<u>3,519</u>	<u>14,148</u>	<u>10,629</u>
Excess (deficiency) of revenues over expenditures	<u>16,926</u>	<u>5,746</u>	<u>11,180</u>
Other financing sources (uses):			
Transfers out	(5,261)	(6,154)	893
Total Other financing sources (uses):	<u>(5,261)</u>	<u>(6,154)</u>	<u>893</u>
Net change in fund balance	11,664	(408)	12,072
Fund balances, beginning of year	<u>19,182</u>	<u>0</u>	<u>19,182</u>
Total Fund balances, beginning of year	<u>19,182</u>	<u>0</u>	<u>19,182</u>
Fund balance, end of period	<u>30,847</u>	<u>(408)</u>	<u>31,255</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 8/31/2023
(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	<u>862</u>	<u>0</u>	<u>862</u>
Total Investment income	<u>862</u>	<u>0</u>	<u>862</u>
Total Revenues:	<u>6,118</u>	<u>5,245</u>	<u>873</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	1,588	2,060	472
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	<u>53</u>	<u>52</u>	<u>(1)</u>
Total Physical Environment	<u>2,855</u>	<u>5,224</u>	<u>2,369</u>
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>2,855</u>	<u>5,224</u>	<u>2,369</u>
Excess (deficiency) of revenues over expenditures	<u>3,264</u>	<u>21</u>	<u>3,243</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(632)</u>	<u>(1,021)</u>	<u>389</u>
Total Other financing sources (uses):	<u>(632)</u>	<u>(1,021)</u>	<u>389</u>
Net change in fund balance	2,631	(1,000)	3,631
Fund balances, beginning of year	<u>36,172</u>	<u>0</u>	<u>36,172</u>
Total Fund balances, beginning of year	<u>36,172</u>	<u>0</u>	<u>36,172</u>
Fund balance, end of period	<u>38,803</u>	<u>(1,000)</u>	<u>39,803</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 8/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	16,365	16,335	30
Intergovernmental revenues	0	0	0
Investment income	1,519	0	1,519
Miscellaneous	(5)	0	(5)
Total Revenues:	<u>17,878</u>	<u>16,335</u>	<u>1,543</u>
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	1,786	1,948	162
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	2,300	6,905	4,605
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	<u>5,519</u>	<u>15,192</u>	<u>9,673</u>
Capital outlay	95	99	4
Total Expenditures:	<u>5,614</u>	<u>15,291</u>	<u>9,677</u>
Excess (deficiency) of revenues over expenditures	<u>12,265</u>	<u>1,044</u>	<u>11,221</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(7,067)	(9,236)	2,169
Total Other financing sources (uses):	<u>(7,067)</u>	<u>(9,236)</u>	<u>2,169</u>
Net change in fund balance	5,197	(8,192)	13,389
Fund balances, beginning of year	59,903	0	59,903
Total Fund balances, beginning of year	<u>59,903</u>	<u>0</u>	<u>59,903</u>
Fund balance, end of period	<u>65,100</u>	<u>(8,192)</u>	<u>73,292</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 8/31/2023

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	182,006	181,537	469
Intergovernmental revenues	0	0	0
Investment income	7,659	0	7,659
Miscellaneous	1,000	0	1,000
Total Revenues:	<u>190,665</u>	<u>181,537</u>	<u>9,128</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	14,111	19,383	5,272
AUDITORS SERVICES	942	1,080	138
MOWING & LANDSCAPE MAINTENANCE	8,408	10,907	2,500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	9,950	10,000	50
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	5,512	4,724	(788)
Total Physical Environment	<u>43,889</u>	<u>109,594</u>	<u>65,705</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	111	117	6
Total Capital outlay	<u>111</u>	<u>117</u>	<u>6</u>
Principal	21,668	21,668	0
Interest	6,157	6,066	(91)
Total Expenditures:	<u>71,825</u>	<u>137,445</u>	<u>65,620</u>
Excess (deficiency) of revenues over expenditures	<u>118,839</u>	<u>44,092</u>	<u>74,747</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(55,924)	(62,705)	6,781
Total Other financing sources (uses):	<u>(55,924)</u>	<u>(62,705)</u>	<u>6,781</u>
Net change in fund balance	62,915	(18,613)	81,528
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 8/31/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	<u>306,291</u>	<u>(18,613)</u>	<u>324,904</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 38
From 10/1/2022 Through 8/31/2023
(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	7,794	0	7,794
Total Investment income	<u>7,794</u>	<u>0</u>	<u>7,794</u>
Total Revenues:	<u>81,095</u>	<u>73,029</u>	<u>8,066</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-TELEMTRY	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	733	724	(9)
Total Physical Environment	<u>940</u>	<u>50,461</u>	<u>49,521</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	119	125	6
Total Capital outlay	<u>119</u>	<u>125</u>	<u>6</u>
Total Expenditures:	<u>1,059</u>	<u>50,586</u>	<u>49,528</u>
Excess (deficiency) of revenues over expenditures	<u>80,037</u>	<u>22,443</u>	<u>57,594</u>
Other financing sources (uses):			
Transfers out	(17,853)	(25,773)	7,920
Total Other financing sources (uses):	<u>(17,853)</u>	<u>(25,773)</u>	<u>7,920</u>
Net change in fund balance	62,184	(3,330)	65,514
Fund balances, beginning of year	293,812	0	293,812
Total Fund balances, beginning of year	<u>293,812</u>	<u>0</u>	<u>293,812</u>
Fund balance, end of period	<u>355,996</u>	<u>(3,330)</u>	<u>359,326</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 8/31/2023
(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	882	0	882
Miscellaneous	0	0	0
Total Revenues:	<u>5,674</u>	<u>4,791</u>	<u>883</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	47	49	2
Total Capital outlay	<u>47</u>	<u>49</u>	<u>2</u>
Total Expenditures:	<u>1,301</u>	<u>3,700</u>	<u>2,399</u>
Excess (deficiency) of revenues over expenditures	<u>4,373</u>	<u>1,091</u>	<u>3,282</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(3,405)	(5,779)	2,374
Total Other financing sources (uses):	<u>(3,405)</u>	<u>(5,779)</u>	<u>2,374</u>
Net change in fund balance	968	(4,688)	5,656
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>39,455</u>	<u>(4,688)</u>	<u>44,143</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 8/31/2023
(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	31,852	0	31,852
Miscellaneous	2,510	0	2,510
Total Revenues:	1,001,254	950,056	51,198
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	96,759	125,525	28,766
MOWING SERVICES	0	0	0
TRASH DISPOSAL	850	1,000	150
MOWING & LANDSCAPE MAINTENANCE	11,196	14,524	3,328
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	351,704	422,752	71,048
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	37	0	(37)
REPAIR & MAINT-PUMP STATN	15,825	20,000	4,175
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	32,474	10,000	(22,474)
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	36,892	45,776	8,884
Total Physical Environment	585,834	719,530	133,696
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	25,501	13,085	(12,416)
Other	921	967	46
Total Capital outlay	26,422	14,052	(12,370)
Total Expenditures:	612,257	733,582	121,325

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 8/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Excess (deficiency) of revenues over expenditures	<u>388,998</u>	<u>216,474</u>	<u>172,524</u>
Other financing sources (uses):			
Transfers out	<u>(219,019)</u>	<u>(285,592)</u>	<u>66,573</u>
Total Other financing sources (uses):	<u>(219,019)</u>	<u>(285,592)</u>	<u>66,573</u>
Net change in fund balance	169,979	(69,118)	239,097
Fund balances, beginning of year			
	<u>1,078,360</u>	<u>0</u>	<u>1,078,360</u>
Total Fund balances, beginning of year	<u>1,078,360</u>	<u>0</u>	<u>1,078,360</u>
Fund balance, end of period	<u>1,248,339</u>	<u>(69,118)</u>	<u>1,317,457</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 44
From 10/1/2022 Through 8/31/2023
(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	12,361	0	12,361
Miscellaneous	3,646	0	3,646
Total Revenues:	88,824	72,366	16,458
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,798	500	(1,298)
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	4,995	7,200	2,205
Other	2,718	2,766	48
Total Physical Environment	64,764	113,893	49,129
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	237	249	12
Total Capital outlay	237	249	12
Total Expenditures:	65,001	114,142	49,141
Excess (deficiency) of revenues over expenditures	23,823	(41,776)	65,599
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(35,517)	(53,188)	17,671
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	(35,517)	(53,188)	17,671
Net change in fund balance	(11,694)	(94,964)	83,270
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	524,801	(94,964)	619,765

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 8/31/2023
(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	14,006	0	14,006
Total Investment income	14,006	0	14,006
Total Revenues:	429,354	464,891	(35,537)
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	565	6,082	5,517
CHEMICAL WEED CONTROL	6,519	7,823	1,304
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	55,795	81,962	26,167
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	14,316	17,535	3,219
Other	4,141	4,108	(33)
Total Physical Environment	86,732	354,420	267,688
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	389	409	20
Total Capital outlay	389	409	20
Debt issuance costs	0	0	0
Total Expenditures:	87,122	354,829	267,707
Excess (deficiency) of revenues over expenditures	342,232	110,062	232,170
Other financing sources (uses):			
Transfers out	(68,893)	(90,961)	22,068
Total Other financing sources (uses):	(68,893)	(90,961)	22,068
Net change in fund balance	273,339	19,101	254,238
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 8/31/2023

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
	<u>328,139</u>	<u>0</u>	<u>328,139</u>
Total Fund balances, beginning of year	<u>328,139</u>	<u>0</u>	<u>328,139</u>
Fund balance, end of period	<u><u>601,478</u></u>	<u><u>19,101</u></u>	<u><u>582,377</u></u>

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 8/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	39,122	39,036	86
Investment income	6,477	0	6,477
Miscellaneous	(50)	0	(50)
Total Revenues:	<u>45,550</u>	<u>39,036</u>	<u>6,514</u>
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	1,387	1,413	26
Total Physical Environment	<u>2,522</u>	<u>16,278</u>	<u>13,756</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	995	1,044	49
Total Capital outlay	<u>995</u>	<u>1,044</u>	<u>49</u>
Total Expenditures:	<u>3,517</u>	<u>17,322</u>	<u>13,805</u>
Excess (deficiency) of revenues over expenditures	<u>42,032</u>	<u>21,714</u>	<u>20,318</u>
Other financing sources (uses):			
Transfers out	(17,975)	(22,907)	4,932
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(17,975)</u>	<u>(22,907)</u>	<u>4,932</u>
Net change in fund balance	24,057	(1,193)	25,250
Fund balances, beginning of year	<u>269,030</u>	<u>0</u>	<u>269,030</u>
Total Fund balances, beginning of year	<u>269,030</u>	<u>0</u>	<u>269,030</u>
Fund balance, end of period	<u>293,087</u>	<u>(1,193)</u>	<u>294,280</u>

Northern Palm Beach County Improvement District

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

Unit 47

From 10/1/2022 Through 8/31/2023

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	48,770	48,693	77
Intergovernmental revenues	0	0	0
Investment income	9,801	0	9,801
Miscellaneous	369	0	369
Total Revenues:	<u>58,940</u>	<u>48,693</u>	<u>10,247</u>
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	1,203	1,560	358
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	2,744	5,000	2,256
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	1,870	2,103	233
Total Physical Environment	<u>7,236</u>	<u>47,994</u>	<u>40,758</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	1,126	1,085	(41)
Other	750	609	(141)
Total Capital outlay	<u>1,876</u>	<u>1,694</u>	<u>(182)</u>
Total Expenditures:	<u>9,112</u>	<u>49,688</u>	<u>40,576</u>
Excess (deficiency) of revenues over expenditures	<u>49,828</u>	<u>(995)</u>	<u>50,823</u>
Other financing sources (uses):			
Transfers out	(22,452)	(25,179)	2,727
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 8/31/2023
(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>(22,452)</u>	<u>(25,179)</u>	<u>2,727</u>
Net change in fund balance	27,376	(26,174)	53,550
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>444,947</u>	<u>(26,174)</u>	<u>471,121</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 8/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	65,644	81,371	(15,727)
Investment income	5,290	0	5,290
Miscellaneous	5,725	0	5,725
Total Revenues:	<u>76,659</u>	<u>81,371</u>	<u>(4,712)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	4,841	0	(4,841)
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	6,163	6,724	561
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	3,284	4,260	976
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>33,634</u>	<u>65,309</u>	<u>31,675</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	92	97	5
Total Capital outlay	<u>92</u>	<u>97</u>	<u>5</u>
Total Expenditures:	<u>33,726</u>	<u>65,406</u>	<u>31,680</u>
Excess (deficiency) of revenues over expenditures	<u>42,933</u>	<u>15,965</u>	<u>26,968</u>
Other financing sources (uses):			
Transfers out	(22,557)	(34,782)	12,225
Total Other financing sources (uses):	<u>(22,557)</u>	<u>(34,782)</u>	<u>12,225</u>
Net change in fund balance	20,377	(18,817)	39,194
Fund balances, beginning of year	207,556	0	207,556
Total Fund balances, beginning of year	<u>207,556</u>	<u>0</u>	<u>207,556</u>
Fund balance, end of period	<u>227,933</u>	<u>(18,817)</u>	<u>246,750</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 8/31/2023
(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	2,563	0	2,563
Miscellaneous	0	0	0
Total Revenues:	<u>43,996</u>	<u>41,193</u>	<u>2,803</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	93	98	5
Total Capital outlay	<u>93</u>	<u>98</u>	<u>5</u>
Total Expenditures:	<u>623</u>	<u>24,138</u>	<u>23,515</u>
Excess (deficiency) of revenues over expenditures	<u>43,373</u>	<u>17,055</u>	<u>26,318</u>
Other financing sources (uses):			
Transfers out	(7,561)	(12,476)	4,915
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(7,561)</u>	<u>(12,476)</u>	<u>4,915</u>
Net change in fund balance	35,813	4,579	31,234
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>116,994</u>	<u>4,579</u>	<u>112,415</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 8/31/2023
(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	6,455	0	6,455
Miscellaneous	68,371	0	68,371
Total Revenues:	<u>173,080</u>	<u>97,975</u>	<u>75,105</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	704	1,000	296
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	30,000	30,000
Other	4,360	3,802	(558)
Total Physical Environment	<u>6,897</u>	<u>63,591</u>	<u>56,694</u>
Capital outlay	1,857	1,949	92
Total Expenditures:	<u>8,754</u>	<u>65,540</u>	<u>56,786</u>
Excess (deficiency) of revenues over expenditures	<u>164,326</u>	<u>32,435</u>	<u>131,891</u>
Other financing sources (uses):			
Transfers out	(58,943)	(34,588)	(24,355)
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(58,943)</u>	<u>(34,588)</u>	<u>(24,355)</u>
Net change in fund balance	105,383	(2,153)	107,536
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>289,014</u>	<u>(2,153)</u>	<u>291,167</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 8/31/2023

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	<u>2,306</u>	<u>0</u>	<u>2,306</u>
Total Investment income	<u>2,306</u>	<u>0</u>	<u>2,306</u>
Total Revenues:	<u>2,306</u>	<u>0</u>	<u>2,306</u>
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	323	371	48
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	14,419	15,000	581
MOWING & LANDSCAPE MAINTENANCE	22,642	29,374	6,732
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	<u>20,082</u>	<u>20,678</u>	<u>596</u>
Total Physical Environment	<u>74,118</u>	<u>90,423</u>	<u>16,305</u>
Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>74,118</u>	<u>90,423</u>	<u>16,305</u>
Excess (deficiency) of revenues over expenditures	<u>(71,813)</u>	<u>(90,423)</u>	<u>18,610</u>
Other financing sources (uses):			
Transfers out	(1,989)	(3,248)	1,259
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	31,134	42,534	(11,400)
Other	<u>37,164</u>	<u>51,137</u>	<u>(13,973)</u>
Total Capital contributions from landowners	<u>68,298</u>	<u>93,671</u>	<u>(25,373)</u>
Total Other financing sources (uses):	<u>66,309</u>	<u>90,423</u>	<u>(24,114)</u>
Net change in fund balance	(5,504)	0	(5,504)
Fund balances, beginning of year	<u>106,482</u>	<u>0</u>	<u>106,482</u>
Total Fund balances, beginning of year	<u>106,482</u>	<u>0</u>	<u>106,482</u>
Fund balance, end of period	<u>100,979</u>	<u>0</u>	<u>100,979</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 8/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Investment income	12,913	0	12,913
Miscellaneous	531,448	0	531,448
Total Revenues:	<u>544,362</u>	<u>0</u>	<u>544,362</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	220,700	0	(220,700)
LEGAL SERVICES	6,872	0	(6,872)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	55,696	0	(55,696)
Other	74,585	0	(74,585)
Total Physical Environment	<u>357,853</u>	<u>0</u>	<u>(357,853)</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>357,853</u>	<u>0</u>	<u>(357,853)</u>
Excess (deficiency) of revenues over expenditures	<u>186,508</u>	<u>0</u>	<u>186,508</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(1,093)	0	(1,093)
Total Other financing sources (uses):	<u>(1,093)</u>	<u>0</u>	<u>(1,093)</u>
Net change in fund balance	185,415	0	185,415
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>540,003</u>	<u>0</u>	<u>540,003</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2022 Through 8/31/2023

(In Whole Numbers)

	Unit 2C	Unit 5	Unit 16	Unit 25
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	59,830	51,869	32,940	447
Miscellaneous	-	-	-	-
Total Revenues:	59,830	51,869	32,940	447
Expenditures:				
Capital outlay	240,459	49,001	201,103	-
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Total Expenditures:	240,459	49,001	201,103	-
Excess (deficiency) of revenues over expenditures	(180,629)	2,868	(168,163)	447
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(25,443)	-	(13,220)	-
Capital contributions from landowners	605,986	-	590,006	-
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):	580,543	-	576,786	-
Net change in fund balance	399,914	2,868	408,623	447
Fund balances, beginning of year	2,479,101	2,380,341	762,699	20,209
Fund balance, end of period	2,879,015	2,383,209	1,171,322	20,656

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2022 Through 8/31/2023

(In Whole Numbers)

	Unit 53
Revenues:	
Intergovernmental revenues	-
Investment income	131,789
Miscellaneous	-
Total Revenues:	131,789
Expenditures:	
Capital outlay	3,374,778
Principal	-
Interest	-
Debt issuance costs	-
Total Expenditures:	3,374,778
Excess (deficiency) of revenues over expenditures	(3,242,988)
Other financing sources (uses):	
Transfers in	34,514
Transfers out	(18,722)
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):	15,792
Net change in fund balance	(3,227,197)
Fund balances, beginning of year	5,507,925
Fund balance, end of period	2,280,729

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2022 Through 8/31/2023

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A	Unit 5B
Revenues:				
Non-ad valorem assessments	329,654	5,402,382	415,580	391,595
Intergovernmental revenues	-	-	-	-
Investment income	7,242	346,073	9,038	8,293
Miscellaneous	-	-	-	-
Total Revenues:	336,896	5,748,455	424,619	399,888
Expenditures:				
Principal	270,000	1,680,000	325,000	367,959
Interest	83,921	3,719,300	97,019	25,170
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	3,264	53,548	4,124	3,883
Total Expenditures:	357,185	5,452,848	426,143	397,012
Excess (deficiency) of revenues over expenditures	(20,289)	295,607	(1,524)	2,876
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	(20,289)	295,607	(1,524)	2,876
Fund balances, beginning of year	63,940	7,898,476	54,914	18,592
Fund balance, end of period	43,651	8,194,083	53,390	21,468

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2022 Through 8/31/2023

(In Whole Numbers)

	Unit 9A	Unit 9B	Unit 16	Unit 27B
Revenues:				
Non-ad valorem assessments	2,786,368	1,351,313	544,490	224,588
Intergovernmental revenues	-	-	-	-
Investment income	52,033	52,587	13,077	5,512
Miscellaneous	-	-	-	-
Total Revenues:	2,838,401	1,403,900	557,567	230,100
Expenditures:				
Principal	2,446,674	1,045,000	490,000	180,000
Interest	384,970	303,925	76,397	40,298
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	27,401	12,899	5,251	2,225
Total Expenditures:	2,859,045	1,361,824	571,648	222,522
Excess (deficiency) of revenues over expenditures	(20,644)	42,076	(14,081)	7,578
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	(20,644)	42,076	(14,081)	7,578
Fund balances, beginning of year	801,756	843,004	113,788	38,497
Fund balance, end of period	781,111	885,080	99,707	46,075

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2022 Through 8/31/2023

(In Whole Numbers)

	Unit 43	Unit 44	Unit 45	Unit 46
Revenues:				
Non-ad valorem assessments	1,229,953	574,136	271,409	760,748
Intergovernmental revenues	-	-	-	-
Investment income	28,425	13,432	5,245	35,609
Miscellaneous	-	-	-	-
Total Revenues:	1,258,378	587,567	276,654	796,358
Expenditures:				
Principal	995,000	445,000	190,561	425,000
Interest	245,892	105,496	82,735	363,688
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	12,153	5,660	2,706	7,523
Total Expenditures:	1,253,045	556,156	276,002	796,211
Excess (deficiency) of revenues over expenditures	5,334	31,412	652	147
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	5,334	31,412	652	147
Fund balances, beginning of year	494,403	112,159	86,228	758,600
Fund balance, end of period	499,737	143,571	86,880	758,746

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2022 Through 8/31/2023

(In Whole Numbers)

	Unit 53
Revenues:	
Non-ad valorem assessments	3,089,974
Intergovernmental revenues	-
Investment income	195,356
Miscellaneous	-
Total Revenues:	3,285,330
Expenditures:	
Principal	895,000
Interest	2,186,300
Debt issuance costs	-
Advance Refunding escrow agent	-
Other	30,568
Total Expenditures:	3,111,868
Excess (deficiency) of revenues over expenditures	173,462
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	173,462
Fund balances, beginning of year	4,601,548
Fund balance, end of period	4,775,010

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 8/31/2023

	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	20,899.31	0.00	20,899.31
Miscellaneous	23,249.36	0.00	23,249.36
Total Revenues:	44,148.67	0.00	44,148.67
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	2,027,564.38	2,415,946.00	388,381.62
ENGINEERING FEES	1,131.00	55,000.00	53,869.00
LEGAL SERVICES	106,917.61	120,000.00	13,082.39
IT Services	87,245.31	92,185.00	4,939.69
MOWING & LANDSCAPE MAINTENANCE	31,133.76	51,086.00	19,952.24
ELECTRICITY	18,252.77	25,655.00	7,402.23
INSURANCE-GENERAL	297,460.92	293,857.00	(3,603.92)
REPAIR & MAINT-BLDG	37,160.38	45,000.00	7,839.62
R & M - HVAC REPAIRS	10,750.00	50,000.00	39,250.00
PUBLIC INFORMATION	20,307.19	35,000.00	14,692.81
FUEL-VEHICLES	38,928.32	35,000.00	(3,928.32)
Other	1,197,057.87	1,472,362.00	275,304.13
Total Physical Environment	3,873,909.51	4,691,091.00	817,181.49
Capital outlay			
FURNITURE	15,483.28	18,000.00	2,516.72
Other	142,559.99	203,000.00	60,440.01
Total Capital outlay	158,043.27	221,000.00	62,956.73
Principal	18,198.57	18,199.00	0.43
Interest	2,330.82	2,325.00	(5.82)
Total Expenditures:	4,052,482.17	4,932,615.00	880,132.83
Excess (deficiency) of revenues over expenditures	(4,008,333.50)	(4,932,615.00)	924,281.50
Other financing sources (uses):			
Transfers in	3,904,675.37	5,037,615.00	(1,132,939.63)
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):	3,914,175.37	5,037,615.00	(1,123,439.63)
Net change in fund balance	(94,158.13)	105,000.00	(199,158.13)
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	948,035.43	105,000.00	843,035.43

LOCALiQ

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

PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

Northern Pbc Improv Dist
Northern Pbc Improv Dist
359 HIATT DR

PALM BEACH GARDENS FL 334187106

STATE OF FLORIDA, COUNTY OF PALM BEACH

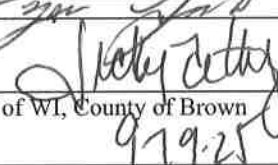
The Palm Beach Post, a daily newspaper printed and published in the city of West Palm Beach and of general circulation in Palm Beach, Martin, Okeechobee and St Lucie Counties, Florida; and personal knowledge of the facts herein state and that the notice hereto annexed was Published in said newspapers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

09/25/2022

and that the fees charged are legal.
Sworn to and subscribed before on 09/25/2022



Legal Clerk



Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$194.67
Order No: 7758804 # of Copies: 1
Customer No: 730203
PO #:

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

VICKY FELTY
Notary Public
State of Wisconsin

NOTICE OF ANNUAL MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that in satisfaction of the requirements of Chapter 189.015 (1), Florida Statutes, the following is a list of regular meetings of the Board of Supervisors of Northern Palm Beach County Improvement District, as well as possible additional Board of Supervisors or Committee meetings that may be held between Oct. 1, 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