



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
April 27, 2022
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes
 - a) March 10, 2022 Budget, Banking & Audit Committee Meeting
 - b) March 23, 2022 Regular Meeting
- 5) Comments from the Public for Items not on the Agenda
- 6) **Consent Agenda (Ask for Public Comment before approving Consent Agenda)**
 - a) Multi-Unit
 - i) Consider Authorization to Close Trust Accounts
 - ii) Consider Renewal of Annual Service Contract and Change Order No. 8 – Clarke Aquatic Services (Aquatic Weed Control – Rural Areas)
 - iii) Consider Renewal of Annual Service Contract and Change Order No. 11 – Future Horizons (Aquatic Weed Control – Urban Areas)
 - iv) Consider Purchase Order to Everglades Laboratories, Inc.
 - b) Unit No. 53 – Arden
 - i) Consider Partial Release of Blanket Water Management Easement – Pod D-Southeast
 - ii) Consider Change Order to Centerline Utilities, Inc. – Pods G-North and H-South (CO No. 4)
 - c) General
 - i) Consider Purchase Order to The Grassroots Corporation
 - ii) Consider Travel Request – Florida Association of Special Districts Annual Conference
 - iii) Consider Renewal of Annual Service Contracts
 - d) Payment Requests

7) **Regular Agenda**

- a) Unit No. 2C – Alton
 - i) Status Report
 - ii) Consider Bill of Sale to Seacoast Utility Authority
Ask for Public Comment

- b) Unit No. 53 - Arden
 - i) Status Report
 - ii) Consider Bill of Sale and No Lien Affidavit for Pod G-North
Ask for Public Comment

- c) General
 - i) Consider Rate Adjustment Request from Caldwell Pacetti Edwards, et al.
Ask for Public Comment
 - ii) Consider Records Management Policy
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:

May 25 , 2022 – 8:00 a.m.- Regular Meeting

June 22, 2022 – 8:00 a.m.- Regular Meeting

MINUTES
BUDGET, BANKING AND AUDIT COMMITTEE MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
March 10, 2022

The Budget and Banking Committee was called to order at approximately 8:00 a.m. on March 10, 2022 in the Northern Administrative Complex, 359 Hiatt Drive, Palm Beach Gardens, Florida.

1) ROLL CALL

The Committee, comprised of Board Supervisors L. Marc Cohn and Gregory Block, was present.

Also present were Executive Director Dan Beatty; Director of Finance & Administration Katie Roundtree; District Clerk Susan Scheff; General Counsel Kenneth W. Edwards of Caldwell Pacetti, et al., and Marty Schindler of The Preserve at Juno Beach Homeowners Association (Unit 20).

2) ESTABLISH A QUORUM

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

3) REORGANIZE THE COMMITTEE

Mr. Block nominated Mr. Cohn to continue to serve as Chair of this Committee, and Mr. Cohn accepted the nomination.

4) ADDITIONS OR DELETIONS TO THE AGENDA

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

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

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

6) REGULAR AGENDA

a) Unit No. 20 – Juno Isles

Consider Reimbursement Request from The Preserve at Juno Beach

Ms. Roundtree explained that at a prior Board Meeting, the Board approved decreasing the assessment for The Preserve at Juno Beach Homeowners Association, Inc. (The Preserve) which consists of 29 lots just to the north of Unit 20, Juno Isles, and pays an annual assessment into the Unit through an Agreement. She explained that when The Preserve initially entered into the Agreement, Northern was not sure of the scope of the development, but since it appeared its residents may have access to some recreational use of the lakes, a higher level of assessments was applied. Ms. Roundtree stated that when the Unit 20 budget was adopted last year and the annual invoice sent out, Staff was contacted by members of The Preserve, noting that Marty Schindler, the current Treasurer of The Preserve is in attendance. She explained that they requested that the assessment be reviewed to determine if The Preserve was being assessed correctly, and after Staff evaluation, it was determined that residents of The Preserve were receiving just one of the four levels of benefits. In January 2022, the Board authorized changing the assessment methodology for The Preserve from the B Category Maintenance Assessment to the D Category Maintenance Assessment and the use of Unit 20 reserves to make up the budgeted shortfall in revenues.

Ms. Roundtree noted that she previously informed the Board that The Preserve also requested a reimbursement for the difference between what they had been charged previously and the newly adjusted assessment level, and Mr. Edwards had suggested this request be taken to Committee. She reported that research showed that The Preserve had paid its annual assessments for the past four years, noting that Toll Brothers, as the Unit developer, paid the first few years of The Preserve's assessments. She stated that the calculation for the difference in the assessment rate previously invoiced and paid during the last four years and the newly authorized assessment rate, including the current year, totals \$14,710.07. She explained that this recommended

reimbursement also follows the precedent Northern set honoring a request for reimbursement by Unit 11, based upon the applicable four-year statute of limitations under Florida law.

On a separate matter, there was a brief discussion with regard to boat access that may be granted in that area for Northern maintenance purposes only.

Mr. Block asked if a motion is required for acceptance, and Mr. Edwards advised that the Committee is being asked to make a recommendation to the Board approving a reimbursement of \$14,710.07 to The Preserve, subject to receipt of a Release acknowledging that payment.

Ms. Schindler was asked if she would like to comment. She stated that The Preserve considers this to be a very fair resolution to the request and noted that working with Mr. Beatty and Ms. Roundtree has been a pleasure.

Ms. Roundtree added that this reimbursement will be made in one payment through the use of Unit 20 reserves to fund this expense.

A **motion** was made by Mr. Block, seconded by Mr. Cohn and unanimously passed recommending the Board consider payment to The Preserve at Juno Beach Homeowners Association, Inc. in the amount of \$14,710.07, contingent upon receipt of a Release from The Preserve.

**b) Unit Nos. 5, 15 & 20
Consider Authorization to Prepare and Issue a Request for Proposals (RFP) for a
Multi-Unit Maintenance Loan**

Ms. Roundtree explained that Staff is in the process of developing the Fiscal Year 2022/2023 Budget and they have known for some time that a loan would be needed to address the repairs needed for the pipe located under Jog Road in Unit 5 and the salinity weir project in Unit 20. She stated that they are at the point where Mark Raymond should be asked to begin the preparation of a Request for Proposals (RFP), and then she briefly reviewed the loan timeline required prior to bidding the projects. She noted that Staff was originally looking at including four

Units, but it has been determined that there is enough money on hand for the Unit 14 project.

Ms. Roundtree stated that the first project is in Unit of Development No. 5, Henry Rolf, and is the rehabilitation and replacement of a 96-inch pipe running under Jog Road. She further stated that the design for this project is just about complete. She explained that due to the extensive nature of the project, the estimate of probable construction costs has increased significantly to \$2,662,000, which includes engineering, legal and contingency. She added that there are approximately \$300,000 of funds on hand to offset the expense, so a loan would be needed for approximately \$2,362,000.

Ms. Roundtree stated that the next project is in Unit of Development No. 15, Villages of Palm Beach Lakes, and involves the rehabilitation and replacement of two weirs, noting that the inclusion of this Unit in the RFP is still being discussed by Staff due to the amount of cash currently on hand. She explained that the project cost estimate is \$435,000, but there are approximately \$225,000 of funds on hand to offset the expense, so a loan would be needed for approximately \$210,000. She reviewed the various options considered on whether it will be included in this loan, but stated that Staff is requesting approval in case it is needed.

Ms. Roundtree stated that the final project is in Unit of Development No. 20, Juno Isles, and is the rehabilitation and renovation of the salinity weir, which has been previously discussed. She explained that the design for this project is about 70% complete and added that the engineers feel that the current weir needs rehabilitation only, as opposed to a full-scale replacement. She further explained that the addition of a salinity control structure on top of the weir has not yet been designed. Ms. Roundtree reported that the estimate of probable construction costs is \$1,030,000, which includes engineering, legal and contingency, noting that Staff may add a bit more contingency to the estimate. She stated that there are approximately \$200,000 of funds on hand to offset the expense, but given the uncertainty of the additional salinity control structure design, a

loan would be requested for approximately \$1,000,000.

Ms. Roundtree stated that the RFP will include an option to prepay a portion of the loans, noting that grant applications have been submitted for the projects in Unit Nos. 5 and 20. She reviewed the timeline of the loan and stated that Staff is requesting that the Committee consider a recommendation for Board authorization to request Northern's Bond Counsel's preparation of a Request for Proposals for a Multi-Unit Maintenance Loan and authorize Northern's Bond Counsel to issue the RFP once it is finalized.

A general discussion followed with regard to the projects being pooled together into one loan and how the separate accounting is handled. The discussion continued with regard to Northern's history with bank loans, the grant process and Northern's assessment process.

Mr. Beatty noted that both of these projects are expected to have a 50-year life span.

Mr. Block asked if the increase in assessment will come as a surprise to the residents. Ms. Roundtree advised that the Unit 20 project has been discussed with the Juno Isles representatives for several years, noting that Staff was willing to wait a couple of years and make incremental assessment increases to prepare for this loan, but the development's Boat Owner's Association requested the project be moved up while interest rates are lower.

Mr. Cohn stated that these project increases are going to occur more often as Northern moves from new construction into maintenance mode as the facilities age, and Northern's constituents will need to be educated on changes in the assessment process.

A general discussion followed regarding changes in the budgeting process for these projects, Northern's process in reviewing budgets with the POAs and HOAs each year, and Northern's ability to make all necessary repairs to its assets.

Mr. Beatty and Ms. Roundtree explained how Northern's Five-Year Capital Improvement and Maintenance Plan is also used to forecast projects in order to keep assessments as level as

possible.

A **motion** was made by Mr. Block, seconded by Mr. Cohn and unanimously passed recommending the Board authorize Bond Counsel's preparation of a Request for Proposals for a Multi-Unit Maintenance Loan and authorize Northern's Bond Counsel to issue it.

7) RECEIVE AND FILE

The meeting notice was presented for filing.

8) COMMENTS FROM THE COMMITTEE

There were no comments from the Committee.

9) ADJOURN

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

There being no further business to come before the Budget, Banking and Audit Committee, the meeting was adjourned.

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 03/23/22**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:03 a.m. on March 23, 2022, in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida.

1) ROLL CALL

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

Also present were Director of Finance & Administration Katie Roundtree; District Engineer Kim Leser; District Clerk Susan Scheff; Director of Operations Ken Roundtree; Capital Construction/Permits Administrator Tim Helms; Programs & Facilities Maintenance Administrator Jared Kneiss; Permits & Contracts Specialist Mila Acosta; Ray Spear of The Grassroots Corporation; Jonathan Ricketts of J.T.R., Inc.; Brian LaMotte of WGI; and Cliff Hertz of Nelson Mullins, et al. (Unit 16).

2) ESTABLISHMENT OF A QUORUM

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

3) ADDITIONS OR DELETIONS TO THE AGENDA

There were no additions or deletions to the agenda.

4) APPROVAL OF MINUTES

A **motion** was made by Mr. Salee, seconded by Mr. Cohn and unanimously passed approving the Minutes of the February 23, 2022 Regular Meeting.

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

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

6) CONSENT AGENDA

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

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

- a) Unit No. 2C – Alton
 - i) Consider Ratification of Change Order to J.W. Cheatham, LLC – Parcel D (CO No. 5)
 - ii) Consider Change Order to J.W. Cheatham, LLC – Parcel D (CO No. 6)
 - iii) Consider Ratification of Change Order to J.W. Cheatham, LLC – Final Paving (CO No. 5)
- b) Unit 9A – Abacoa I
Consider Purchase Order to The Grassroots Corporation
- c) Unit No. 16 – Palm Beach Park of Commerce
 - i) Consider Acceptance of Bill of Sale – Project Energy
 - ii) Consider Acceptance of Bill of Sale – Building 26
- d) Unit No. 45 – Paseos
 - i) Consider Purchase Order to Florida Pavement Services, Inc. - Via Veracruz
 - ii) Consider Purchase Order to Florida Pavement Services, Inc. - Via Castilla
 - iii) Consider Purchase Order to Wynn & Sons Environmental Construction Co., Inc.
- e) Unit No. 53 – Arden
 - i) Consider Acceptance of Water Management Easement – Pod D Northeast
 - ii) Consider Change Order to Centerline – Pods G-South, I –South and J (CO No. 5)
- f) General
 - i) Consider Approval of General Services Contract – Sunshine Land Design, Inc.
 - ii) Consider Purchase Order to KDT Solutions, Inc.
- g) 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 then displayed a site plan which delineated the final phase of Parcel G. He then showed aerial photos taken with Northern's new drone of the construction taking place within Parcel G, also known as Artistry. He made reference that the next agenda item to be considered will be a Change Order related to the removal of some of the proposed improvements that are included in a Northern Parcel G construction contract. He noted that this is due to Kolter's request to the City of Palm Beach Gardens with regard to revising their site plan to increase the density in the northerly portion of Parcel G. He stated that if the Developer's request to the City is approved, the Developer will be responsible for constructing the improvements included in the following Change Order.

A general discussion followed with regard to traffic patterns and the site plan request for the addition of units.

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

ii) Consider Change Order to J.W. Cheatham, LLC – Parcel G Phase III (CO No. 1)

Mr. Beatty stated that this item is to consider a Change Order to J.W. Cheatham, LLC for the Parcel G, Phase III Improvement Project. He further stated that this is for a deduction in the amount of \$480,420.50 related to the removal of public improvement quantities and a deduction in the amount of \$281,950.55 related to the private improvement quantities, noting that Kolter will be reimbursed for 125% of the construction costs for the removed private improvements in an amount equaling \$352,438.19, since this amount was previously advanced by Kolter to Northern.

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

A **motion** was made by Mr. Salee, seconded by Mr. Cohn and unanimously passed approving Change Order No. 1 to Purchase Order No. 21-815 in the amount of (\$762,371.05) to J.W. Cheatham, LLC and the return of \$352,438.19 in private funds previously paid pursuant to Funding Agreement No. 18.

iii) Consider Bill of Sale to Palm Beach Gardens – Final Paving

Ms. Leser began by explaining that this Bill of Sale is related to the turnover of Alton Road between Donald Ross Road and Grandiflora Road, noting that the first phase of Alton Road was completed in 2015, excluding the final lift. She reported that in July of 2021, J.W. Cheatham, LLC was issued a contract to complete the final lift on Alton Road. She explained that the Plan of Improvements stipulates that these improvements are to be turned over to the City of Palm Beach Gardens upon completion and the total cost of construction for these improvements is \$1,365,844.03. Ms. Leser stated that Staff recommends approval of the Bill of Sale to the City of Palm Beach Gardens for Alton Road Phase 1.

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

A **motion** was made by Mr. Salee, seconded by Mr. Cohn and unanimously passed approving the Bill of Sale to the City of Palm Beach Gardens for Alton Road Phase 1 Improvements.

b) UNIT OF DEVELOPMENT NO. 53 – ARDEN

i) Status Report

Mr. Beatty began by showing the Board the unit map and site plan. He then displayed the site plan with the portion of the site that has been developed highlighted in red, noting that 80% of the project is complete or currently under construction. He reported that the only areas that remain undeveloped are the civic parcel in the southwest and the three parcels to the north. Mr. Beatty then showed aerial photos of the site. He stated that construction is going very well and the current contracts are almost completed. He stated that, as previously reported, the Developer may be working with another entity to sell those remaining parcels, so Staff could be working with new owners in the future.

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

ii) Consider Bill of Sale and No Lien Affidavit for Pod J Phase 2

Ms. Leser explained that this item is for a Bill of Sale and No Lien Affidavit to convey the water and sewer improvements for Pod J, Phase 2 to Palm Beach County Water Utilities for ownership, operation and maintenance. She stated that the cost of those improvements is \$645,980.51.

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

A **motion** was made by Mr. Salee, seconded by Mr. Cohn and unanimously passed approving the Bill of Sale and No Lien Affidavit to Palm Beach County Water Utilities for the Pod J, Phase 2 Water & Sewer Improvements.

8) MISCELLANEOUS REPORTS

a) ENGINEER

Ms. Leser had nothing to report.

b) ATTORNEY

Mr. Edwards reported that the one of the eminent domain actions filed by the Florida Department of Transportation (FDOT) with regard to Nova University property and a Northern easement has been voluntarily dismissed by FDOT for the second time. He stated that the reason was that the District Engineer advised FDOT that their alignment was incorrect. He noted that it will likely be refiled again at some point.

Mr. Edwards also reported that the 2021 Form 1 Statements are now available for preparation and filing.

Mr. Edwards also commented on the quality of the new drone photos. A general discussion followed with regard to the new drone.

c) EXECUTIVE DIRECTOR

Mr. Beatty stated that the Public and Community Relations Report is included in the Board materials for review.

Mr. Beatty also acknowledged a complimentary email from a resident in PGA National that was included in Receive and File.

9) COMMITTEE REPORTS

**c) BUDGET, BANKING & AUDIT COMMITTEE
Consider Committee Recommendations**

Ms. Roundtree reported that that the Committee met on March 10, 2022, to discuss two items. She stated that the first item was in regard to Unit 20, Juno Isles, which was a continuation from the discussion in February to consider a reimbursement request from The Preserve at Juno Beach Homeowners Association, Inc. (HOA). She stated that the Board approved a request to reduce the maintenance assessment rate to a lower rate at the February Board Meeting, but the HOA had also requested that the Board consider a reimbursement for the difference in assessment rates for assessments paid in the past. This related request was brought to the Committee for discussion.

Ms. Roundtree stated that the initial assessment was paid for by the Developer, but the HOA had paid the past four years of assessments. She explained that the HOA period of payment corresponds well with the precedent Northern set previously, based upon the applicable four-year statute of limitations under Florida law. She stated that the Committee is recommending payment to the HOA in the amount of \$14,710.07, contingent upon receipt of a Release which Mr. Edwards has prepared for signature by the HOA.

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

A **motion** was made by Mr. Salee, seconded by Mr. Cohn and unanimously passed approving payment to The Preserve at Juno Beach Homeowners Association, Inc. in the amount of \$14,710.07, contingent upon receipt of a signed Release, as presented.

Ms. Roundtree stated that the second item for Committee consideration involved the authorization to prepare a Request for Proposals (RFP) for a Multi-Unit Maintenance Loan for Unit of Development Nos. 5, 15 and 20. She briefly reviewed the projects involved and stated that Staff has known for some time that a loan would be needed for the projects within Unit 5 and Unit 20. She noted that a loan may not be needed for the Unit 15 project due to cash on hand, but Staff is requesting approval with its inclusion, in case it is needed. She stated that the loan will include a prepayment option, since grant applications have been submitted for the projects in Unit Nos. 5 and 20.

Mr. Boykin asked about the cost of the Unit 20 project. The project was discussed in a bit more detail, as well as the benefit of adding the salinity mechanism and concerns over the unknown cost of construction materials.

Ms. Roundtree stated that Staff is requesting the Board approve the Committee's recommendation to authorize Northern's Bond Counsel's preparation of an RFP for a Multi-Unit Maintenance Loan and authorize Northern's Bond Counsel to issue the RFP once it is finalized. She noted that Staff anticipates award of the loan would be brought to the Board for consideration in June.

Mr. Salee had a question concerning the boat lift, and Ms. Roundtree advised that the Juno Isles Boat Owner's Association operates the lift and Northern has nothing to do with it.

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

A **motion** was made by Mr. Salee, seconded by Mr. Cohn and unanimously passed authorizing Northern's Bond Counsel's preparation and issuance of a Request for Proposals for a Multi-Unit Maintenance Loan.

10) RECEIVE AND FILE

The following items were presented to be received and filed:

- U11 - Homeowner Appreciation Email - 02-23-22;
- 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 Mr. Salee, seconded by Mr. Cohn and unanimously passed to adjourn the meeting.

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

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
 Adrian M. Salee
 Ellen T. Baker

DATE: April 27, 2022

FROM: Katie Roundtree, Director of Finance & Administration

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

RE: Consider Authorization to Close Trust Accounts

Background

1. After the December 28, 2021, refunding of the Unit 2A Series 2013 bonds, the related bond fund has a residual balance of approximately \$0.93. We are requesting the balance of the account be transferred as follows:

From			To	
Approximate Balance	Regions Trust Acct #	Trust Acct Name	BNYM Trust Acct #	Trust Acct Name
\$0.93	3380004615	NPBCID2ABF	WELLS FARGO acct # 2159705211098	NPBCID OPERATING ACCOUNT-For Deposit into Unit 2A Debt Account

2. After the December 28, 2021, refunding of the Unit 16 Series 2012 bonds, the related reserve and bond funds have residual balances of approximately \$11.49 and \$0.09, respectively. We are requesting the balance of the accounts be transferred as follows:

From			To	
Approximate Balance	BNYM Trust Acct #	Trust Acct Name	BNYM Trust Acct #	Trust Acct Name
\$11.49	315457	NO PB IMP DIST WATER 16 12 RES	246486	NPBCID UNIT 16 2021 BOND FUND
\$0.09	315458	NO PB IMP DIST WTR 16 12 BOND FD	246486	NPBCID UNIT 16 2021 BOND FUND



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

EXECUTIVE SUMMARY

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

DATE: April 27, 2022

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

RE: Unit Nos. 1, 2, 2C, 5, 7, 9, 9A, 12, 24, 32, 33 & 49
Consider Renewal of Annual Service Contract and Change Order No. 9
Clarke Aquatic Services, Inc.
Annual Aquatic Weed Control (rural areas)

Background

Clarke Aquatic Services, Inc. has the Annual Aquatic Weed Control (rural areas) contract for Unit Nos. 1, 2, 2C, 5, 7, 9, 9A, 12, 24, 32, 33 & 49. On February 26, 2020, Northern's Board approved a Second Amendment to the contract allowing for five one-year extensions through September 30, 2025.

For the contract period 2022/2023, Clarke Aquatic Services is requesting approval of a price increase of 3% (\$2,054.59) as detailed on Change Order 9. This amount will be added to the contracted price for future annual renewals.

Fiscal Impact

This contract and change order are included in the proposed budget for fiscal year 2022/2023.

Recommendation

Northern Staff recommends renewal of the annual contract for the period October 1, 2022 through September 30, 2023, and approval of Change Order No. 9 to Clarke Aquatic Services, Inc., increasing the contract by \$2,054.59.

CHANGE ORDER

No. 9

PROJECT: Unit No. 1, 2, 2C, 5, 7, 9, 9A, 12, 24, 32, 33 & 49

DATE: 4/27/2022

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

CONTRACT FOR: Units 1, 2, 2C, 5, 7, 9, 9A, 12, 24, 32, 33 & 49 - Annual Aquatic Weed Control (rural areas)

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

Description: 3% increase in price and scope of services applicable to the contract extension for FYE 9/30/2023. The contractor's request for a price increase is attached.

Contractor: Clarke Aquatic Services, Inc.
3132 Fortune Way
Wellington, FL 33414

Purpose: See description above

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ <u>28,714.92</u>	Original Contract Time <u>365 days</u> days or date
Previous Change Order No. <u>1</u> to No. <u>8</u> \$ <u>39,771.29</u>	Net change from previous Change Order <u>0 days</u>
Contract Price prior to this Change Order \$ <u>68,486.21</u>	Contract Time prior to this Change Order <u>365 days</u> days or date
Net Increase of this Change Order \$ <u>2,054.59</u>	Net Increase (decrease) of this Change Order <u>0 days</u>
Contract Price with all approved Change Orders \$ <u>70,540.80</u>	Contract Time with all approved Change Orders <u>365 days</u>

APPROVED:

APPROVED:

NPBCID
Matthew J. Boykin
President, Board of Supervisors

Contractor

February 8, 2022

Mr. Randy Cross
Operations Manager
Northern Palm Beach Improvement District
359 Hiatt Drive
Palm Beach Gardens, Florida 33418

RE: Renewal request and notification- Units 1, 2, 5, 7, 9, 12, 24, 32, 33, 49 - Annual Aquatic Weed Control

Dear Mr. Cross,

I would like to request that Clarke's current contract with NPBCID for the maintenance of district canals currently being maintained by the Wellington operations team be renewed for an additional year. Clarke requests a 3.00% price increase for FY 22/23 that will offset a nationwide increase in chemical and increased fuel costs.

Thank you in advance for your consideration as we look forward to serving NPBCID in the coming year.

Best,

John A. Greene

John A. Greene
FL Region Business Development Team Leader
Clarke Aquatics
jgreene@clarke.com
561-623-5712



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

EXECUTIVE SUMMARY

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

DATE: April 27, 2022

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

RE: Unit Nos. 3, 3A, 4, 12A, 14, 15 & 20
Consider Renewal of Annual Service Contract and Change Order No. 12
Future Horizons, Inc.
Annual Aquatic Weed Control (urban areas)

Background

Future Horizons, Inc. currently has the Annual Aquatic Weed Control (urban areas) contract for Unit Nos. 3, 3A, 4, 12A, 14, 15 & 20. On February 26, 2020, Northern's Board approved a Second Amendment to the contract allowing for five one-year extensions through September 30, 2025.

For the contract period 2022/2023, Future Horizons is requesting approval of a price increase of 7% (\$11,974.89) as detailed on Change Order No. 12. This amount will be added to the contracted price for future annual renewals.

Fiscal Impact

This contract and change order are included in the proposed budget for fiscal year 2022/2023.

Recommendation

Northern Staff recommends renewal of the annual contract for the period October 1, 2022 through September 30, 2023, and approval of Change Order No. 12 to Future Horizons, Inc., increasing the contract by \$11,974.89.

CHANGE ORDER

No. 12

PROJECT: Unit No. 3, 3A, 4, 12A, 14, 15 & 20

DATE: 4/27/2022

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

CONTRACT FOR: Units 3, 3A, 4, 12A, 14, 15 & 20 - Annual Aquatic Weed Control (urban areas)

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

Description: A 7% increase in price applicable to the extension for FYE 9/30/2023. The contractor's request for a price increase is attached.

Contractor: FUTURE HORIZONS, INC.
P.O. BOX 1115
403 N 1ST STREET
HASTINGS, FL 32145-1115

Purpose: See description above

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ <u>106,453.56</u>	Original Contract Time <u>365 days</u> days or date
Previous Change Order No. <u>1</u> to No. <u>11</u> \$ <u>64,616.30</u>	Net change from previous Change Order <u>0 days</u>
Contract Price prior to this Change Order \$ <u>171,069.86</u>	Contract Time prior to this Change Order <u>365 days</u> days or date
Net Increase of this Change Order \$ <u>11,974.89</u>	Net Increase (decrease) of this Change Order <u>0 days</u>
Contract Price with all approved Change Orders \$ <u>183,044.75</u>	Contract Time with all approved Change Orders <u>365 days</u>

APPROVED:

APPROVED:

NPBCID
Matthew J. Boykin
President, Board of Supervisors

Contractor



January 31, 2022

Mr. Randy Cross
Northern Palm Beach County
Improvement District
359 Hiatt Drive
Palm Beach Gardens, FL 33418

RE: Annual Aquatic Weed Control
Units 3, 3A, 4, 12A, 14, 15, and 20
Contract Term: 10/01/22 through 09/30/23

Dear Randy:

Per our aquatics contract, Future Horizons, Inc. would like to propose a 7% increase in pricing from the 2021 – 2022 published consumer price index (CPI) increase.


Chemical costs, insurance rates, and labor have all increased substantially over the last year. Chemical costs, alone, have sharply increased by as much as 30%, or more, than July of 2021, and algacides and dyes have increased over 10%

Future Horizons, Inc. strives to continue to provide you with the highest quality of service and products, and in an effort to be able to do that, we must, unfortunately, pass along some the increases that are being felt everywhere in business today.

The Northern Palm Beach County Improvement District and Future Horizons, Inc. have enjoyed a long and successful business relationship, and I look forward to our continuing association in the future and providing you with the very best in service and quality.

Sincerely,

FUTURE HORIZONS, INC.



Robert D. Blackburn, Jr.
President

Enclosures

JAN 31 2022 PM 02:32



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

EXECUTIVE SUMMARY

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

DATE: April 27, 2022

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

RE: Multiple Units of Development
Consider Purchase Order No. Y23-191 to Everglades Laboratories, Inc.
Water Quality Monitoring

Background

Northern conducts water quality monitoring throughout the District in a number of different Units of Development. Attached is a proposal from Everglades Laboratories, Inc. to conduct the water quality monitoring. Sampling on monthly, quarterly and annual intervals and testing, depending on the specific parameter, are included in the proposal. Everglades Laboratories, Inc. is a certified laboratory and has conducted prior water quality testing within Northern. The total amount of Purchase Order No. Y23-191 is \$136,101.94 and, if approved, will commence on October 1, 2022.

Fiscal Impact

Funding has been allocated within the 2022/23 budget for this expenditure. Additionally, 85% of the cost for testing within Unit of Development No. 18 (\$33,304.00) will be reimbursed by the City of West Palm Beach as outlined in the amended Maintenance Agreement.

Recommendation

Northern Staff recommends approval of Purchase Order No. Y23-191 to Everglades Laboratories, Inc. in the amount of \$136,101.94.



1602 Clare Avenue
West Palm Beach, FL 33401
t: 561.833.4200 | info@evergladeslabs.com

March 23, 2022

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

Re: Annual Water Quality Monitoring – Sampling and Analysis for Juno Isles, IBIS, BPCP Site, and Unit of Development Surface Water Sites, October 2022 – September 2023

Dear Mr. Beatty,

Thank you for giving us the opportunity to continue providing professional water quality monitoring sampling and testing services. Annual totals for the testing protocols requested are as follows:

1. U-18 Ibis Lakes Monthly and Quarterly Surface Water Monitoring	\$48,187.28
2. Unit of Development Quarterly and Annual Water Quality Monitoring	\$75,362.18
3. U-20 Juno Isles – Monthly Surface Water Quality Monitoring	\$1,576.80
4. BPCP Site – E Coli Monitoring (Added 2020 – Non-contract)	\$10,975.68

Total Annual Quote: \$136,101.94

Please advise if further information is required. We look forward to continuing our work together.

Sincerely,

A handwritten signature in black ink, appearing to read "Benjamin Martin, III", with a long horizontal flourish extending to the right.

Benjamin Martin, III, B.S.
Laboratory Director



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

EXECUTIVE SUMMARY

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

DATE: April 27, 2022

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

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

RE: Unit of Development No. 53 - Arden
Consider Partial Release of Blanket Water Management Easement
Arden P.U.D. Pod D Southeast

Background

The entire Arden site was initially encumbered with a Blanket Water Management Easement to allow Northern's access to the site and construction of Water Management Plan improvements. This easement was recorded on August 18, 2015 in Official Record Book 27746, Page 0699 of the Public Records of Palm Beach County, Florida. Northern no longer requires an easement over the property described as follows:

Arden P.U.D. Pod D Southeast, according to the plat thereof, as recorded in Plat Book 133, Page 122, Public Records of Palm Beach County, Florida.

Fiscal Impact

There are no anticipated fiscal impacts to Northern associated with this item.

Recommendation

Northern Staff, District Engineer and General Counsel recommend approval of the Partial Release of the Blanket Water Management Easement encumbering Arden's Pod D Southeast.

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

PARTIAL RELEASE OF EASEMENT

(Unit of Development No. 53)

This Partial Release of Easement is given this ____ day of _____, 2022 by Northern Palm Beach County Improvement District, an independent special district of the State of Florida, 359 Hiatt Drive, City of Palm Beach Gardens, County of Palm Beach, State of Florida, 33418.

W I T N E S S E T H:

WHEREAS, an easement was previously granted to Northern Palm Beach County Improvement District and recorded on August 18, 2015 in Official Record Book 27746 Page 0699 of the Public Records of Palm Beach County, Florida, (hereinafter referred to as the "Easement"); and

WHEREAS, the Easement encumbers the hereinafter described parcel of real property over which the Easement is no longer required.

NOW, THEREFORE, Northern Palm Beach County Improvement District does hereby terminate, cancel and release the Easement only as to that real property described as follows:

Arden P.U.D. POD D SOUTHEAST, according to the plat thereof,
as recorded in Plat Book 133, Page 122, Public Records of Palm
Beach County, Florida.

Provided, however, nothing herein contained is intended nor shall it be construed to impair, alter or diminish the effect or validity of the Easement as to the remaining real property encumbered by said Easement.

IN WITNESS WHEREOF, the undersigned have signed and sealed this Partial Release on the day and year first above written.

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

WITNESSES:

Print Name: _____

Print Name: _____

By: _____

Print Name: _____

Title: _____

ATTEST:

By: _____

Assistant Secretary

[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 _____, 2022, 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 _____.



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

EXECUTIVE SUMMARY

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

DATE: April 27, 2022

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

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

RE: Unit of Development No. 53 - Arden
Consider Change Order No. 4 to Centerline Utilities, Inc.
Pods G-North and H-South

Background

On August 2, 2021, Northern issued a contract to Centerline Utilities, Inc. to construct the Public Improvements for two pods in the Arden residential development. The attached Change Order No. 4 is for an additional 60 days of contract time. This Change Order represents delays in construction due to material shortages. No additional costs are associated with this Change Order. Sixty additional days are required to complete this work and to keep the existing contract current.

Fiscal Impact

There are no anticipated fiscal impacts to Northern associated with this item.

Recommendation

Northern Staff and the District Engineer recommend approval of Change Order No. 4 for an additional 60 days of contract time to Centerline Utilities, Inc.

CHANGE ORDER

(Instructions on reverse side)

No. 4

DATE OF ISSUANCE April 6, 2022 PROJECT Unit 53 Arden – Parcels G-North and H-South Improvements
 EFFECTIVE DATE _____

OWNER Northern Palm Beach County Improvement District

OWNER's Contract No. PRJ-627

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 Pod H-South lift station control panel delays due to material shortages and roadway construction delays resulting from reductions in baserock production and hauling services. No additional costs are associated with this Change Order. 60 additional days are required to complete this work.**

Reason for Change Order: **Pod H-South lift station control panel parts have been delayed due to material shortages and baserock production and hauling services have been impacted by recent increases in fuel prices.**

Attachments: **Change order request from Centerline, Inc.**

CHANGE IN CONTRACT PRICE: Original Contract Price \$ <u>2,945,661.72</u>	CHANGE IN CONTRACT TIMES: Original Contract Times Substantial Completion: <u>210 days (February 27, 2022)</u> Ready for final payment: <u>240 days (March 29, 2022)</u> days or dates
Net changes from previous Change Orders No <u>1</u> to No <u>3</u> \$ <u>9,259.44</u>	Net changes from previous Change Orders No <u>1</u> to No <u>3</u> <u>44 days</u> Days
Contract Price prior to this Change Order \$ <u>2,954,921.16</u>	Contract Times prior to this Change Order Substantial Completion: <u>254 days (April 12, 2022)</u> Ready for final payment: <u>284 days (May 12, 2022)</u> days or dates
Net Increase (Decrease) of this Change Order \$ <u>0.00</u>	Net Increase of this Change Order <u>60 days</u> Days
Contract Price with all approved Change Orders \$ <u>2,954,921.16</u>	Contract Times with all approved Change Orders Substantial Completion: <u>314 days (June 11, 2022)</u> Ready for final payment: <u>344 days (July 11, 2022)</u> days or dates

RECOMMENDED: By: <u></u> Engineer (Authorized Signature) Date: <u>4-6-22</u>	APPROVED: By: _____ NPBCID Date: _____	ACCEPTED: By: <u></u> Contractor (Authorized Signature) Date: <u>4/6/22</u>
--	---	---



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

EXECUTIVE SUMMARY

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

DATE: April 27, 2022

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

RE: Administrative Building/Emergency Operations Center (EOC)
Consider Purchase Order No. 22-487 to The Grassroots Corporation
Generator and HVAC Room Roof Replacement

Background

The existing roof to the Generator and Heating, Ventilation & Air-Conditioning (HVAC) Room for Northern's main office has reached the end of its useful life and is in need of replacement. This roof system is separate and apart from the main EOC roof and houses the backup emergency generator, as well as the HVAC system which are vital to the reliable operation of the building. Re-roofing specifications were prepared by Knopf and Associates, Inc. for the proposed work.

Staff solicited bids from three of Northern's General Services Contractors, and The Grassroots Corporation submitted the only bid in the amount of \$73,100.00 (see attached bid tabulation). The Grassroots Corporation has constructed similar improvements for Northern in the past and is highly qualified to complete the scope of this project. Attached is Purchase Order No. 22-487 to The Grassroots Corporation in the amount of \$73,100.00.

Fiscal Impact

The cost of this project is included in the FY 2021/2022 budget for repair and maintenance services for the EOC.

Recommendation

Northern Staff recommends approval of the referenced Purchase Order No. 22-487 to The Grassroots Corporation in the amount of \$73,100.00.

THE GRASSROOTS CORPORATION

PROPOSAL

Certified General Contractor – cgc # 1517651

Lawn maintenance & Landscaping

Office: 561-743-6111 ● Fax: 561-744-8351

6072 Eagles Nest Dr. Jupiter, FL 33458

www.thegrassrootscorp.com

Date: April 13, 2022

Customer: NPBCID
c/o Eric Vincent

Job Location: EOC district offices

Job Description: roof replacement

- Remove existing roof, specified by Knopf and Associates, Inc.
- Work will be performed per the conditions and scope of work specified by Empire Roofing and approved by Kyle Knopf of Knopf and Associates, Inc.
- All conditions and procedures will be adhered to per the guidelines.

Job Total: \$73,100.00

Thank you for your consideration,

Proposal accepted _____
date

_____**Ray Spear**_____

GRASSROOTS representative

customer

Notice of Receipt

Date: 2/3/2022

Project Name: Re-Roofing of NPBCID

Contractor: Construction Technology, Inc.

Please fill in the following information:

1) Did you receive a complete Specification via email?

Yes X No _____

2) Do you intend to bid this project?

Yes _____ No X

3) After review of the Manual, are there any questions:



2/3/2022

(Sign & Date)

Please fill out this form and email to: kfaulconer@knopfassociates.com or
fax it to Knopf & Associates, Inc. @ (561)-582-0701

A "printed" Project Manual is mandatory at Pre-Bid Meeting.

Eric Vincent

From: Stephanie Curtis <superiorconstructionserv@gmail.com>
Sent: Friday, February 4, 2022 11:03 AM
To: Eric Vincent
Subject: Re: No Bid for EOC Roof

No bid

Thank you
Be safe and stay healthy

Be awesome today!

Stephanie Curtis

Superior Construction Services Inc.
16198 Temple Blvd.
Loxahatchee, FL 33470
P - 561-798-1277

On Fri, Feb 4, 2022 at 10:54 AM Eric Vincent <Eric@npbcid.org> wrote:

Good morning.

Please send me a 'no bid' for the EOC roof.

As always, thank you.

Eric Vincent

Operations Supervisor of Infrastructure

Northern Palm Beach County Improvement District

359 Hiatt Drive

Palm Beach Gardens, FL 33418

Eric Vincent

From: Eric Vincent
Sent: Friday, February 4, 2022 6:24 AM
To: Ed O'Leary
Subject: RE: Roofing at EOC

I understand, thank you.

Eric Vincent

Operations Supervisor of Infrastructure
Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, FL 33418
(561) 624-7830 (Phone)
(561) 624-7839 (Fax)
(561) 718-1260 (Cell)
Email: eric@npbcid.org
Website: www.npbcid.org

Confidentiality Note: The information contained in this transmission is legally privileged and confidential, intended only for the use of the individual or entity named above. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication is strictly prohibited. Please note that this email and any written response to this communication may be subject to disclosure under Florida's public record laws. If you receive this communication in error, please notify the sender immediately by telephone call to (561) 624-7830 and delete the message. Thank you.

Please consider the environment before printing this email.

From: Ed O'Leary [mailto:Ed.OLeary@murraylogan.com]
Sent: Thursday, February 3, 2022 4:37 PM
To: Eric Vincent <Eric@npbcid.org>
Subject: Roofing at EOC

Eric, wanted to let you know we will ~~not be able to bid the roofing project~~. I reached out to (3) roofing contractor we normally use and all passed. Too busy, not enough employees, etc. Hope you have a better response, sorry, call if any questions.

Edward F. O'Leary
Vice President
Murray Logan Construction LLC.
Ph 561-686-3948 fax 561-686-7465
mob 561-718-9443
E-Mail ed.oleary@murraylogan.com
Web site www.murraylogan.com





**Northern Palm Beach County
Improvement District**

Purchase Order
No.

22-487

Purchase Order

Vendor :903

Grassroots Corporation

6072 Eagles Nest Drive
Jupiter, FL 33458
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 04/13/2022
Required Date 04/23/2022
Prepared By ERIC A. VINCENT

Workflow ID 07
Status Board 2 Documents
Description Re-roof EOC generator and HVAC rooms

Change Order 0
Project No
Invoice to Y
follow

Comments :

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	Ops0	54606	Re-roof EOC generator and HVAC rooms	73,100.00	73,100.00

Total : \$73,100.00

Approval Information

SUSAN P. SCHEFF	Board	04/15/2022 10:11 AM
CLIFFORD D. BEAT	Executive Director	04/15/2022 9:59 AM
KATHLEEN E. ROUN	Finance Director	04/15/2022 7:35 AM
LAURA L. HAM	Budget Manager	04/14/2022 11:18 AM
Kimberly A. Leser	District Engineer	04/14/2022 11:03 AM
KENNITH R. ROUN	Department Manager	04/14/2022 8:27 AM
ERIC A. VINCENT	Requester	04/14/2022 7:18 AM

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

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

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

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



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

EXECUTIVE SUMMARY

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

DATE: April 27, 2022

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

RE: Consider Travel Request
Florida Association of Special Districts' Annual Conference

Background

The Florida Association of Special Districts' Annual Conference is scheduled for June 13-16, 2022 in Orlando, Florida at the Rosen Plaza. A copy of the conference brochure, including the Annual Conference Agenda is attached. Board Supervisor Ellen Baker plans to attend this year's conference, including two days of Certified District Official training. Northern's Travel Policy requires Supervisor travel requests be approved by the Board. The estimated cost for conference registration, lodging, food and mileage reimbursement is \$2,000.

Fiscal Impact

This expenditure is within the approved Fiscal Year 2021/2022 Budget.

Recommendation

This travel request for Supervisor Baker is submitted for approval by the Board.

2022 FASD Annual Conference

FASD

UNDERCOVER

Detecting the New Normal



ROSEN PLAZA • ORLANDO FL • JUNE 13TH - 16TH, 2022

Conference Highlights

Join FASD at the 2022 Annual Conference in Orlando, FL. This year's conference will be both fun-filled and educational, as we plan for new and innovative ways to strengthen special purpose government through education, exchange of ideas, and active involvement in the legislative process. With you, we hope to continue this mission long into the future.

Educational Sessions

Leadership Training

Exhibit Hall

Legislative Updates

Continuing Education

CDO Components

Awards Lunch

Golf Tournament

Attire for the conference will be business casual OR bring a costume a day. The conference committee has also incorporated the following THEMES for the week – **Miami Glam Monday, Handcuffs & Badges Tuesday, Hot Cars & Cool Detectives Wednesday, and Ray Bans & Rhinestones Thursday**. Use your imagination, innovation and inspiration to work each of these themes into your attire each day!

- Our pre conference sessions start with Monday being dedicated to CDO training and offers three CDO components. The Tuesday main track is for new members, new managers and new Governing Board Officials with topics including Ethics, Sunshine Law, Accounting and Audits and many more. We also have two more CDO components and we offer one to two sessions with new material. Current CDO's and CDM's can take advantage of receiving CEU's by attending the Monday and Tuesday sessions.
- Golf Tournament– Our Fifth Annual FASD Education Foundation Fundraising Tournament with sponsorships available and prizes for the winners. Great networking and an easy format to accommodate everyone from amateurs to professionals. What better way to meet FASD members?
- New this year, we are offering a Mental Health First Aid Course on Monday, Tuesday and Wednesday of the Annual Conference. Mental Health First Aid is an 8-hour training course designed to give members of the public key skills to help someone who is developing a mental health problem or experiencing a mental health crisis. We are excited about this course and encourage all of our members to attend if their conference schedule allows!

Conference Location

Rosen Plaza Hotel

9700 International Drive | Orlando, Florida 32819
407-996-2305



Group Rate: \$149 (plus tax) for single/
double occupancy

Cut-Off Date: Friday, May 13, 2022

Parking: Complimentary for all
overnight and daily drive in attendees.

Your confirmation email will provide
you with the unique toll-free number
and online booking link to make your
reservation for the conference.

Spouse Program

GUESTS/SPOUSES:

The participation of guests/spouses or children over the years has continued to increase. To help defray the cost of food and beverage and entertainment throughout the conference, and to help determine the number of attendees for the dinner on Thursday evening, FASD will continue the charge of \$200.00 per guest. Please be sure to submit the name(s) of each guest so they will be provided with a name badge. A guest is any person who is not affiliated with the district or company of the primary registrant.

FASD Golf Tournament

Tuesday, June 14, 2022
Shingle Creek Golf Club

Come join us at the beautiful **Shingle Creek Golf Course** to raise money for our Education Foundation. The proceeds from this tournament will go directly to the Foundation to provide scholarship money for members from small budget districts which allows them to attend the annual conference or one of our certification programs.

Like all of the golf outings we have had in the past, this tournament is a great networking event, meant to bring members together to have fun. This tournament has sponsorship opportunities and prizes for 1st, 2nd & 3rd place finishers as well as course contests throughout. So not only will you have a great day on the course, you might even walk away with something!



Golf Tournament Sponsorships Opportunities

Golf Tournament Sponsor \$1,000 - 4 Available
Beverage Cart Sponsor \$1,500
Hole Sponsor \$125 (each) - 18 Available

FEF Founders Circle

The Founders' Circle is an exclusive group that can be joined by invitation only. Supporting the Foundation with a multi-year pledge to contribute \$1,500 or more annually, qualifies one to be invited to the Founders' Circle.

The amount pledged will determine the level of invitation. The pledge is for five (5) years of annual contributions with the levels as follows:

\$10,000 Presidents Club

\$5,000 Platinum Level

\$2,500 Gold Level

\$1,500 Silver Level

The 5-year good-faith pledge is non-binding and the amounts pledged can be adjusted up or down at any time. Similarly, the pledge may be completely withdrawn at any time without any further obligation. Once withdrawn, your membership to the Founders' Circle ceases to exist.

Starting in 2019, there will be a Special Dinner and Recognition Ceremony to honor all members of the Founders Circle at the Annual FASD Conference. Accordingly, it will be expected that the annual amount pledged will be funded in full before the first day of the conference.

Why Pledge to the Founders' Circle?

The generous support to join the Founders' Circle provides each member many benefits.

- Recognition Ceremony each year at FASD Annual Conference
- Foster the development of a new generation of District leadership
- Build Goodwill with Special Districts and FASD
- Use the "Title" of being an exclusive Founders' Circle Member in your marketing initiatives
- Provide input into education programs the Foundation supports
- Represent the Foundation at select events where we are featured &
- Other recognition opportunities over time

2022 Sponsorship Opportunities

For the most updated sponsorship selections, please visit our [registration site!](#)

BRONZE SPONSOR - \$1,000

- One (1) Full Conference Registration
- One (1) business card ad in conference program
- Recognition in Conference Program
- Linked logo on Conference website
- Recognition on Conference logo board

BRONZE AMENITY SPONSOR - \$1,250

- One (1) Full Conference Registration
- Recognition in Conference Program
- Linked logo on Conference website
- Recognition on Conference logo board
- One Amenity Item for Conference Bag with company logo & FASD logo
 - Conference Pens
 - Conference Bags

SILVER SPONSOR - \$1,750

- Three (3) Full Conference Registrations
- Additional Sponsor rate for all other company attendees
- One (1) booth in Expo Hall
- One (1) quarter-page ad in Conference program
- Recognition in Conference Program
- Linked logo on Conference website
- Recognition on Conference logo board

SILVER AMENITY SPONSOR - \$1,750

- Two Full (2) Conference Registrations
- Additional Sponsor rate for all other company attendees
- One (1) quarter-page ad in Conference program
- Recognition in Conference Program
- Linked logo on Conference website
- Recognition on conference logo board
- Choice of one of the following:
 - Notepad
 - Hotel Key Cards
 - Lanyards

GOLD SPONSOR - \$2,750

- Five (5) Full Conference Registrations
- One (1) complimentary exhibit booth
- Additional Sponsor rate for all other company attendees
- One (1) half-page ad in Conference program
- Recognition in Conference Program
- Linked logo on Conference website
- Recognition on Conference logo board
- Listed as a sponsor of one (1) of the following:

- General Session Sponsor – 3 available
- Networking Breaks – 5 available

PLATINUM SPONSOR - \$5,000

- Eight (8) Full Conference Registrations
- One (1) double booth in Expo Hall
- Additional Sponsor rate for all other company attendees
- One full-page ad in Conference program
- Recognition in Conference Program
- Linked logo on Conference website
- Recognition on Conference logo board
- One Conference bag item supplied by sponsor
- Reserved table at Thursday's dinner

- Keynote Session Sponsor – 2 available
- Breakfast Sponsor – 2 available
- Tuesday Opening Reception – 2 available
- Awards Luncheon Sponsor – 2 available
- Thursday Closing Banquet – 2 available

NEW Sponsorship Add-On Opportunities

- **Speaker Introduction** - Introduce one of our speakers at the annual conference and give your best 2 minute elevator speech about your company! You may provide one power-point slide with your contact information. **\$1,500.00**
- **App Push Notification** - Push App Notification in Conference App is limited to 120 Characters One (1) Push Notification per company - **\$300.00 (6 available)**

NEW Sponsorship Opportunities

- **Conference App** – Logo will appear on the front splash page of the app as well as one push notification that will be sent to all app users. Includes Silver Sponsor Benefits. **\$3,500.00**
- **Registration Kiosk Sponsor** - This sponsorship gives you the opportunity to have your company name and logo displayed on every registration kiosk at the conference. Includes Silver Sponsor Benefits. **\$4,000.00**

Exhibitor Opportunities

Member - \$850.00

Non-Member - \$950.00

Booth Includes:

- One (1) Full Conference Registration
- Recognition in Conference Program
- 8'x10' space; 8' back pipe and drape with 3' side pipe and drape (Exhibit Hall is carpeted)
- One 6' draped table and two chairs; waste basket; company sign

When registering online, you are able to select your booth and are guaranteed your selection with immediate payment. If you register online and choose to pay by check, your booth selection will be held for seven calendar days. If payment has not been received in seven days, your selection(s) will be released.

Additional Booth Personnel

Additional Booth Personnel fee is \$325 per person and includes entry to all sessions and food functions. Additional Booth Personnel registration is only available until June 1 and companies are limited to a total of three (3) ABP registrations per company.

Exhibit Setup/Breakdown Hours

Setup: Tuesday, June 14, 2022, 12:00PM - 5:00PM

Breakdown: Wednesday, June 15, 2022, 3:15PM - 5:00PM

(Sorry, no early breakdown allowed)

General Information

The following events will be held in the Exhibit Hall:

- Tuesday Welcome Reception
- Wednesday Breakfast
- Wednesday Breaks (2)
- Wednesday Lunch

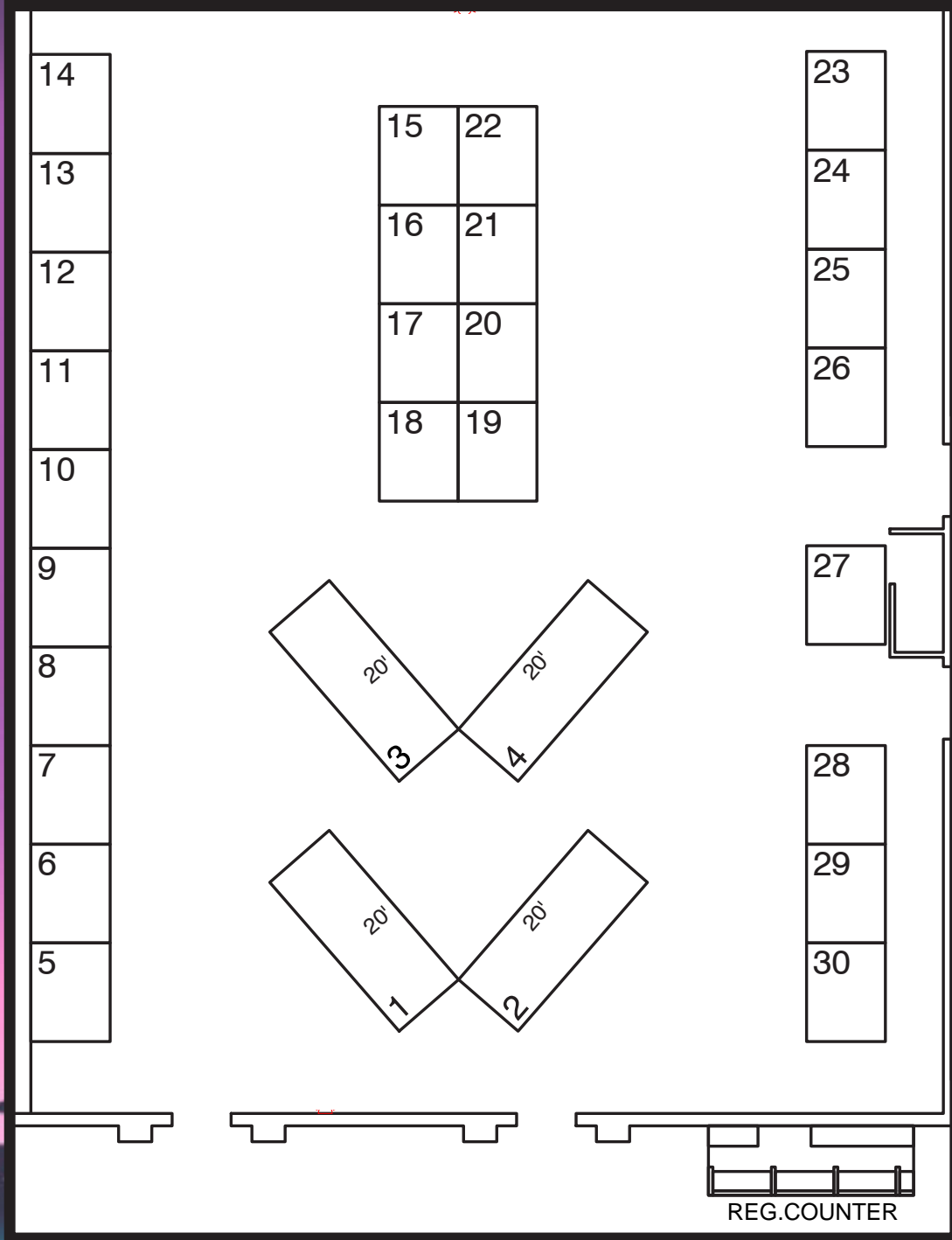
Exhibit Staffing

For the attendees' benefit, please keep your booth staffed during all events taking place in the Exhibit Hall. Please see the Agenda tab for a full Conference schedule. We encourage all our exhibitors to attend any session while the exhibit hall is closed and to stay and attend the rest of the conference for the week. All sessions and food functions, including the Thursday dinner, are included in the registration fees.

Door Prizes

Exhibitors are encouraged to provide door prizes to be drawn at their booth during Exhibit Hall hours to increase networking opportunities or during the conference to increase exposure to the attendees.

Exhibit Hall Map



Sponsor/Exhibitor Rules & Regulations

SPONSORSHIPS: Valuable sponsorship opportunities are available with the Florida Association of Special Districts. Maximize your exposure to all Association Members by purchasing one of these attractive sponsorship opportunities.

IMPORTANT DEADLINES & CANCELLATIONS: A 50% refund will be issued for sponsorship cancellations received by or before May 13, 2022. No refunds will be issued for any portion of a registration if cancelled after May 13, 2022.

Booth cancellations will receive a refund, less a handling fee of \$100.00. Booth refunds will not be issued for cancellations received after May 13, 2022.

CONTRACT: The following rules and regulations become binding upon acceptance of the Exhibit Agreement between the applicant and their employees, and the Florida Association of Special Districts.

NOISY & OBNOXIOUS EQUIPMENT: The operation of whistles or any objectionable device will not be allowed. After the show opens, noisy and/or unsightly work will not be permitted.

SECURITY & LIABILITY: The hotel will provide basic security services from June 16 & 17, 2022. The exhibitor agrees to hold the Florida Association of Special Districts (FASD) and the Rosen Plaza Hotel (the hotel) harmless and to indemnify FASD and the hotel against claims or liability arising out of the actions, fault or negligence of the exhibitor, its agents or employees, prior to, during and after the exposition. FASD and the hotel shall not be responsible for any loss, damage or injury that may happen to the exhibitor or the exhibitor's agents, patrons, guests, employees or property from any cause whatsoever (unless occasioned by the sole willful or gross negligence of FASD or the hotel) prior to, during or subsequent to the exposition period. The exhibitor hereby expressly releases FASD and the hotel from, and agrees to indemnify them against any and all claims for such loss, damage or injury.

PUBLIC POLICY: All companies or individuals exhibiting at the annual conference are participating at the exclusive discretion of FASD and must abide by all local codes, rules, regulations and ordinances, including fire regulations, and must abide by the directions and instructions presented by official FASD and hotel personnel. The exhibitor understands that any violations of these policies may result in the immediate closing and removal of the exhibitor's booth.

DAMAGE TO PROPERTY: The exhibitor, its agents, guests or patrons shall not injure, maim or in any manner deface the hotel premises or equipment therein, and shall not cause or permit anything to be done whereby the hotel or its equipment shall be in any manner injured, marred, unduly soiled, defaced, lost, stolen or otherwise removed from the building, and will not drive, or permit to be driven, nails, hooks, tacks or screws into any part of the hotel, and will not make nor allow to be made, any alterations of any kind therein. Should any of the hotel's equipment used by the exhibitor in the conduct or operation of the exposition be damaged, lost or stolen, the exhibitor will promptly pay for the equipment by cash or certified check. The exhibitor understands that no music of any type is allowed during exhibit hall hours, including music in video, slide or other presentations/features.

SIGNS & POSTERS: The exhibitor agrees that it will not post or exhibit signs, advertisements, posters or cards of any description inside, in front of or on any part of the convention center and/or hotel without written consent.

ELIGIBLE EXHIBITS & RESTRICTIONS: FASD reserves the right to accept or reject, without reason, any exhibit agreement received. FASD also reserves the right of exhibit space reassignment. FASD reserves the right to limit access to the exhibit floor to anyone during times the show is not officially open. Exhibitors shall reflect their company's highest standards of professionalism while maintaining their booths during show hours. No exhibitor shall assign, sublet or share booth space without the permission of FASD. No firm or organization is permitted to engage in direct sales activities outside the exhibit area.

Sponsor/Exhibitor Registration Form



[Register Online](#)

Step 1. Enter your company and personal information

Company/Organization: _____
(Please print exactly as name should appear in program and on signage.)

Registrant Full Name (Person Attending Conference): _____

Preferred First Name (if different): _____ Title: _____

Address: _____

City: _____ State: _____ Zip: _____

Phone: _____ Fax: _____

E-mail Address: _____ Website: _____

Please list any special needs or dietary requirements: _____

Step 2. Enter your sponsorship or exhibit booth selection

SPONSORSHIP TYPE: _____ PRICE: \$ _____ Thursday Dinner Y/N

EXHIBIT BOOTH Selection: 1st Choice:____ 2nd Choice:____ 3rd Choice:____ Thursday Dinner Y/N

ADDITIONAL EXHIBITOR: _____ PRICE: \$325 per person

Thursday Dinner

Extra Person Name: _____ Email: _____ Y/N

Extra Person Name: _____ Email: _____ Y/N

Extra Person Name: _____ Email: _____ Y/N

Extra Person Name: _____ Email: _____ Y/N

GOLF \$75/person Golfers 1. _____ 2. _____ 3. _____ 4. _____
(If you select this, we will contact you for payment once golf registration opens)

FASD Foundation Donation: _____

Step 3. Send your company logo

Please email a high resolution version of your company logo immediately to khughes@cmc-associates.com for inclusion on the conference website and conference program. File format must be TIFF, GIF, PNG or JPEG. Email your advertisement for the conference program in PDF format to khughes@cmc-associates.com or contact Katherine Hughes for advertisement questions and specifications.

Step 4. Read, sign and enter payment method

Acknowledgement: I have read and understand all rules and regulations regarding the 2022 FASD Annual Conference. I agree to comply with all terms of this agreement.

Authorized Signature: _____ Date: _____

Check

Please make checks payable to FASD:

FASD
120 S Monroe Street
Tallahassee, FL 32301

Credit Card

If paying by credit card, please call CMC & Associates at 850-224-7775 to provide credit card information over the phone. Accepted cards are Visa, MasterCard or American Express.

****DO NOT mail, email or fax you credit card information.**

Registration Reimbursement Program

Instructions



1. Read the information below.
2. Select Registration Reimbursement Applicant as your registration type during registration. Please note that this does not register you for the 2022 FASD Annual Conference. This is only an application for the Registration Reimbursement Applicant and we will notify you if you have been awarded the cost of registration. If you are notified that you will not be awarded, we will give you a code to access the early bird price if it is after the cut-off as we know it may take time to notify all applicants.

Reimbursement Details & Requirements

The Special District Accountability Program within the Florida Department of Economic Opportunity (the "Program") is committed to helping special district staff and Board members attend the FASD Annual Conference. The goal is to encourage nonmember and smaller special districts to send a representative to the conference. The "Registration Reimbursement Program" allows for up to two representatives (Board member and/or non-Board member), from a limited number of qualifying special districts to attend the conference without being required to pay a conference registration fee. Funding does not include any other expenses, such as travel, hotel, meals, and per diem costs. Instead, the Program will reimburse FASD for conference registration fees for special district staff and Board members. The district must meet the criteria established by the Reimbursement Program in order to send any individuals. Districts seeking reimbursement must meet the following criteria:

1. All requests for reimbursement must be postmarked by April 22, 2022 or received via email or fax by May 6, 2022.
2. An individual from a special district that received a reimbursement in 2021 will not be eligible for a reimbursement in 2022.
3. The district must be in compliance with the Fiscal Year 2019-2020 Annual Financial Report requirement with the Florida Department of Financial Services and if applicable, the 2019-2020 Annual Financial Audit Report requirement with the Florida Auditor General, and the Fiscal Year 2020-2021 state fee and update requirements with the Special District Accountability Program.
4. The district with the lowest annual revenues to the Department of Financial Services (DFS) for FY 2019-2020 (select "2020" and "Total Revenues, Expenditures, and Debt" at <https://apps.fldfs.com/LocalGov/Reports/>). The district that has not sent a representative to the conference in the past will be given preference.

If you have any questions about the Special District Accountability Program, special district reporting requirements, or noncompliance issues, please visit <http://www.FloridaJobs.org/SpecialDistricts> or contact Jack Gaskins at 850-717-8430 or Jack.Gaskins@DEO.MyFlorida.com.

Attendee Registration



[Register Online](#)

Step 1. Enter your company and personal information

Registrant Full Name: _____ Preferred First Name (if different): _____

Title: _____ Company/Organization: _____

Address: _____

City: _____ State: _____ Zip: _____

Phone: _____ E-mail Address: _____

Please list any special needs or dietary requirements: _____

CDO: Yes No CDM: Yes No

Step 2. Make your registration selection(s)

FULL CONFERENCE	before May 6	after May 6
<input type="checkbox"/> Member Rate	\$470	\$495
<input type="checkbox"/> 2nd Member Rate	\$445	\$470
<input type="checkbox"/> 3rd Member Rate	\$420	\$445
<input type="checkbox"/> Non-Member Rate	\$620	\$645

DAILY OPTIONS

<input type="checkbox"/> Monday Pre-Conference Training Only	\$175
<input type="checkbox"/> Tuesday Pre-Conference Training Only	\$200
<input type="checkbox"/> Wednesday Only (Includes Sessions & Reception)	\$225
<input type="checkbox"/> Thursday Only (Includes Sessions & Dinner)	\$250

ADDITIONAL ITEMS

<input type="checkbox"/> Full Conference Optional Monday	\$100
<input type="checkbox"/> Full Conference Optional Tuesday	\$100
<input type="checkbox"/> Guest/Spouse*	\$200
<input type="checkbox"/> Golf Tournament*	\$75.00 Quantity: _____
<input type="checkbox"/> Foundation Donation Amount:	_____

* These items require additional information. See Step 3.

Step 3. Provide additional information, if applicable.

*Guest/Spouse Name: _____ *Golfer Name(s): _____

Step 4. Payment Options

Check

Please make checks payable:

FASD

120 S Monroe Street | Tallahassee, FL 32301

Credit Card

If paying by credit card, please call CMC & Associates at 850-224-7775 to provide credit card information over the phone. Accepted cards are Visa, MasterCard or American Express.

****DO NOT mail, email or fax you credit card information.**

Email or Fax your completed form(s) to: EMAIL: khughes@cmc-associates.com FAX: (850) 224-7704

2022 FASD Annual Conference Agenda

Monday, June 13, 2022

- 9:00AM – 5:30PM **Mental Health First Aid Training, CDM (8) CEU's**
- 10:00AM – 12:00PM **CDO Component, Intergovernmental Affairs/Agreements** – Maggie Mooney, Persson, Cohen, Mooney, Fernandez & Jackson, PA. **CDM/CDO (2) CEU's**
- 11:00AM – 1:00PM **FASD Board Meeting**
- 12:00PM – 1:00PM **Lunch On Own**
- 1:00PM – 5:00PM **CDO Component, Elections, Ethics, Sunshine Law & Records Management** – Chris Lyon, Lewis, Longman & Walker, PA **CDM/CDO (4) CEU's**
- 2:30PM – 3:30PM **New Member Orientation** – David Ramba, Executive Director
- 3:00PM – 3:15PM **Break**
- 3:30PM – 4:30PM **Certified District Manager & Certified District Official Information** – Mary Hickey & Kevin Hart
- 5:00PM – 6:00PM **Reception (Invitation Only)** – New Members, 1st Time Attendees, CDM & CDO Recipients & Participants

Tuesday, June 14, 2022

- 8:00AM – 12:30PM **FASD Golf Tournament** – *Rosen Shingle Creek*
- 8:00AM – 12:00PM **CDO Component, Strategic Planning** - Barbara Cottrell, **CDM/CDO (4) CEU's**
- 9:00AM – 5:30PM **Mental Health First Aid Training, CDM (8) CEU's**
- 10:00AM – 11:00AM **Responsibilities of Special District Attorney** – Jennifer Cowan, Bryant Miller Oliver P.A., **CDM/CDO (1) CEU (Board Relations)**
- 11:00AM – 11:50AM **Treasury Management** – Brandi Keefer, Synovus, **CDM/CDO (1) CEU**
- 12:00PM – 1:00PM **Lunch On Own**
- 1:00PM – 3:00PM **Public Relations / Communications / Media Relations** – Terrie Ard - Moore Agency, **CDM/CDO (2) CEU's (Public Relations)**
- 1:00PM – 1:50PM **CDO Component Special District Basics and Accountability** – Jack Gaskins, Department of Economic Opportunity, **CDM/CDO (1) CEU (Special Districts Program)**
- 2:00PM – 2:50PM **Sunshine Law** – Laura Donaldson - Manson Bolves Donaldson Varn, **CDM/CDO (1) CEU (Ethics)**
- 2:50PM – 3:15PM **Break**
- 3:15PM – 4:05PM **Hot Stuff - Handling Complaints, Investigations, Public Relations, and Principles of Indemnification** – Maggie D. Mooney, Esq., Persson, Cohen, Mooney, Fernandz & Jackson P.A., **CDM/CDO (1) CEU**
- 3:15PM – 5:00PM **CDO Component Governance, How to Conduct a Successful Board Meeting** – Julie Klahr, Goren, Cherof, Doody & Ezrol, PA., **CDM/CDO (2) CEU's**

3:15PM – 5:00PM	Fast Breaks CDM (2) CEU's 3:15PM - 3:50PM Drones - A 400Ft Overview in Mosquito Control, Peter Brake, Collier MCD 3:50PM – 4:30PM The Benefits of Sluice Gates, Kevin Hart, South Broward Drainage District 4:30PM – 5:10PM Don't Get Hacked - Alice Stevens, Entech
6:00PM – 7:30PM	Opening Reception in Exhibit Hall

Wednesday, June 15, 2022

7:00AM – 8:30AM	Networking Breakfast
8:30AM – 10:00AM	Opening General Session, Are they still in love with you? Are you sure? – Jay Redman, PRISM Consulting, CDM/CDO (1) CEU
10:00AM – 10:30AM	Networking Break with Exhibitors
10:30AM – 11:30AM	Workplace Divorce – Jay Redman, PRISM Consulting, CDM (2) CEU's
11:30AM – 1:00PM	Networking Lunch with Exhibitors
1:00PM – 1:50PM	Economic Update – David Jang, Water Walker Investments, CDM/CDO (1) CEU (Financial)
1:50PM – 2:40PM	The Employee Benefits and Workers Compensation Waltz – Anna Maria Studley and Rodney Louis, Gehring Group, CDM/CDO (1) CEU
1:50PM – 2:40PM	Risk Management - Kurt Heyman & Pamela Hancock, PGIT CDM/CDO (1) CEU
2:40PM – 3:00PM	Networking Break with Exhibitors
3:00PM – 3:50PM	Key Elements of Risk Transference – Egis Insurance & Risk Advisors CDM/CDO (1) CEU
3:00PM – 3:50PM	Assessment 101 – Christopher Roe, Bryan Miller Olive, PA, CDM/CDO (1) CEU
3:50PM – 4:40PM	Mosquito Districts Roundtable – Dr. David Hoel, LCMCD, CDM (1) CEU (Board Relations or Governance)
3:50PM – 4:40PM	Water Districts Roundtable – Artificial Intelligence for Smart Stormwater, Doug Liles, SWCMCD, CDM (1) CEU (Board Relations or Governance)
3:50PM – 4:40PM	Fire Districts Roundtable – Jim Millican, Lealman Special Fire Control District, and Laura Donaldson, Manson Bolves Donaldson Varn P.A., CDM (1) CEU (Board Relations or Governance)
3:50PM – 4:40PM	CDD Roundtable – Todd Wodraska, Special District Services, CDM (1) CEU (Board Relations or Governance)
6:00PM – 8:00PM	TopGolf Event

Thursday, June 16, 2022

7:00AM – 8:30AM	Networking Breakfast
8:30AM – 8:50AM	General Session & Annual Business Meeting
8:50AM – 9:30AM	Keynote Welcome
9:30AM – 9:50AM	Break
9:50AM – 11:50AM	The Hero Effect – Kevin Brown CDM (2) CEU's
12:00PM – 1:30PM	Awards & Tribute Luncheon

- 1:30PM – 5:05PM **Cybersecurity / Latest Tech Trends** – Alan Shark, CompTIA Public Technology Institute, **CDM (3) CEU**
- 1:30PM – 2:30PM **Human Resources – Labor Law** – Nikhil Joshi, Hultman + Joshi, PA, **CDM/CDO (1) CEU (Board Relations or Governance)**
- 2:30PM – 2:50PM **Break**
- 2:50PM – 3:30PM **Legislative & Election Update** – David Ramba, Ramba Consulting Group, LLC, Laura Donaldson, Manson Bolves Donaldson Varn, PA, & Chris Lyon, Lewis, Longman & Walker, PA, **CDM/CDO (1) CEU (Legislative)**
- 3:30PM – 5:10PM **Fire District Strategic Planning** – Jim Angle and Rick Talbert, J Angle Group, **CDM/CDO (2) CEU's**
- 6:00PM – 9:00PM **Ray Bans & Rhinestones - Casino & 80's Cover Band**



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

EXECUTIVE SUMMARY

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

DATE: April 27, 2022

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

RE: Renewal of Annual Service Contracts

Background

Northern utilizes annual contractors to provide many maintenance services throughout the District. The contracts are issued for a one-year term and include a provision for four additional one-year term extensions if agreed to by both parties. After reviewing the list of annual contracts and the performance records of each contractor, Northern Staff recommends that the following contracts be renewed for an additional one-year term beginning October 1, 2022:

- Sea Breeze Community Management Services – Property Management Services for Unit No. 34
- Solitude Lake Management - Aquatic Weed Control and Marsh Maintenance for Unit No. 43
- Future Horizons, Inc. - Aerator Maintenance
- Image Janitorial Services, Inc. – Janitorial Contract – EOC/Administration Building

Fiscal Impact

Funding for these contract services are included in the proposed Fiscal Year 2022/2023 Budget.

Recommendation

Northern Staff requests the Board approve renewals of the above-listed Annual Service Contracts.

**RECOMMENDED DISBURSEMENTS FOR
APRIL 27, 2022 BOARD MEETING**

	BOND/COI**	EIPC*	LANDOWNER FUNDS	COST OF ISSUANCE	TOTALS
Unit No. 2C - Alton	401,806.55		350,927.88		752,734.43
Unit No. 3 - Horseshoe Acres		37,500.00			37,500.00
Unit No. 9A - Abacoa I		29,099.44			29,099.44
Unit No. 9B - Abacoa II		20,000.00	-		20,000.00
Unit No. 11 - PGA National		55,836.00			55,836.00
Unit No. 20 - Juno Isles		29,150.00			29,150.00
Unit No. 21 - Old Marsh		49,301.30			49,301.30
Unit No. 31 - BallenIsles		328,387.00			328,387.00
Unit No. 43 - Mirasol		13,752.20			13,752.20
Unit No. 53 - Arden	718,407.87			-	718,407.87
General		87,978.00			87,978.00
	1,120,214.42	651,003.94	350,927.88	-	2,122,146.24

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 160

APRIL 27, 2022

	BOND	LANDOWNER FUNDS	TOTALS
CONSTRUCTION:			
J. W. Cheatham, LLC (Alton Parcel G Phase III)	217,766.25	301,886.55	
J. W. Cheatham, LLC (Alton Parcel D Improvements)	FINAL 176,280.41	49,041.33	744,974.54
ENGINEERING:			
Michael B. Schorah & Associates (PE - Alton Rd & Pasteur Blvd Phase I Paving)	640.00		640.00
OTHER PROFESSIONALS:			
Caldwell & Pacetti (Plan of Improvement Review)	550.00	-	550.00
MISCELLANEOUS:			
Davidson Fixed Income Mgmt.	78.37		
NPBCID Reimbursement (NPBCID Personnel time)	6,491.52		6,569.89
	401,806.55	- 350,927.88	752,734.43

UNIT OF DEVELOPMENT NO. 3
DISBURSEMENT NO. 23
April 27, 2022

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
Southeastern Excavating, Inc.	<u>37,500.00</u>	
(Steeplechase Canal 6 & 7 Veg. Excavation)		37,500.00
FINAL		
	<u>37,500.00</u>	<u>37,500.00</u>

**UNIT OF DEVELOPMENT NO. 9A
DISBURSEMENT NO. 135
APRIL 27, 2022**

EIPC

TOTAL

CONSTRUCTION:

Straight Ahead Construction, Inc.
(Culvert Cleaning PO#22-219)

29,099.44

29,099.44

29,099.44

29,099.44

**UNIT OF DEVELOPMENT NO. 9B
DISBURSEMENT NO. 138
APRIL 27, 2022**

EIPC

TOTALS

CONSTRUCTION:

Straight Ahead Construction, Inc.
(Culvert Cleaning PO#22-219)

20,000.00

20,000.00

20,000.00

20,000.00

**UNIT OF DEVELOPMENT NO. 11
DISBURSEMENT NO. 147
APRIL 27, 2022**

	<u>EIPC</u>	<u>NOTE</u>	<u>TOTAL</u>
CONSTRUCTION:			
CROCS, LLC (Pipe Cleaning and Root Removal PO#21-886)	16,000.00		
Flying Scot, Inc. (Sidewalk Replacement Project)	<u>39,836.00</u>		
			55,836.00
	<u>55,836.00</u>	-	<u>55,836.00</u>

**UNIT OF DEVELOPMENT NO. 20
DISBURSEMENT NO. 10
APRIL 27, 2022**

	EQUITY IN POOLED CASH	TOTAL
CONSTRUCTION:		
WGI, Inc. (Wantman Group)	29,150.00	
(R and R Salinity Weir PO#21-814)		29,150.00
	29,150.00	29,150.00

**UNIT OF DEVELOPMENT NO. 21
DISBURSEMENT NO. 30
APRIL 27, 2022**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
Construction Technology, Inc.	<u>49,301.30</u>	
(Pump Station Modifications PO#20-805)		49,301.30
	<u>49,301.30</u>	<u>49,301.30</u>

**UNIT OF DEVELOPMENT NO. 31
DISBURSEMENT NO. 201
APRIL 27, 2022**

EIPC
(Equity in Pooled Cash)

TOTAL

OTHER PROFESSIONALS:

BallenIsles Community Association
(Sale & Purchase of PGA Guardhouse)
PO#22-9 Installment PA#5

328,387.00

328,387.00

328,387.00

328,387.00

**UNIT OF DEVELOPMENT NO. 43
DISBURSEMENT NO. 92
APRIL 27, 2022**

		<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:			
Construction Technology, Inc.			
(Fuel Storage Tank Replacement)		<u>13,752.20</u>	
(PO#21-550)	FINAL		13,752.20
		<u>13,752.20</u>	<u>13,752.20</u>

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 107
APRIL 27, 2022**

	BOND	COST OF ISSUANCE	TOTAL
CONSTRUCTION:			
R & D Paving, LLC (Arden - Lake Way Road Repairs #22-322)	18,985.50		
Centerline Utilities, Inc. FINAL (Arden - Parcel J G South & I South PRJ 625)	283,743.58		
Centerline Utilities, Inc. (Arden - Parcel G North & H South PRJ 627)	<u>381,245.94</u>		
			683,975.02
ENGINEERING:			
Arcadis US (DE Construction Phase)	538.50		
Michael Schorah & Assoc. (PE Construction Phase)	<u>24,320.00</u>		
			24,858.50
OTHER PROFESSIONALS:			
Caldwell & Pacetti (Legal Services)	<u>2,632.40</u>		
			2,632.40
MISCELLANEOUS:			
Flipside GEO- GIS Services (Monthly GIS Services)	2,000.00		
NPBCID Reimbursements: (NPBCID Personnel Time)	<u>4,941.95</u>		
			6,941.95
	<u>718,407.87</u>	-	<u>718,407.87</u>

**GENERAL
DISBURSEMENT NO. 77
APRIL 27, 2022**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
Data Flow Systems, Inc. (Multi Unit PLC Upgrades-PO#22-4)	<u>25,002.00</u>	
		25,002.00
ENGINEERING:		
Wantman Group - WGI FINAL (Multi Unit Asset Extraction-PO#22-15)	<u>62,976.00</u>	
		62,976.00
	<u><u>87,978.00</u></u>	<u><u>87,978.00</u></u>

UNIT NO. 2C – ALTON

STATUS REPORT



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

EXECUTIVE SUMMARY

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

DATE: April 27, 2022

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

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

RE: Unit of Development No. 2C - Alton
Consider Bill of Sale to Seacoast Utility Authority
Parcel D Improvement Project

Background

Northern issued a contract to J.W. Cheatham, LLC on March 15, 2021, to construct water and sewer improvements as part of the Alton Parcel D Improvement Project. The work is complete and being finalized by Seacoast Utility Authority at this time. The attached Bill of Sale will convey these water and sanitary sewer system improvements to Seacoast Utility Authority for ownership, operation and maintenance.

Fiscal Impact

The total cost of construction for these improvements is identified in the Bill of Sale for Alton Parcel D as \$440,487.15.

Recommendation

Northern Staff, District Engineer and General Counsel recommend execution of the attached Bill of Sale to Seacoast Utility Authority.

BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS that ___Northern Palm Beach County Improvement District___ (hereinafter referred to as the "Grantor"), for and in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable considerations to it paid by Seacoast Utility Authority, (hereinafter referred to as Authority), the receipt of which is hereby acknowledged, has granted, bargained, sold, transferred, set over and delivered, and by these presents does grant, bargain, sell, transfer, set over and deliver unto Authority, its successors and assigns, all those certain goods and chattels described as follows:

Potable water lines and sanitary sewage collection lines and/or lift stations and related facilities constructed within the right-of-way and/or property of _Alton Parcel D Neighborhood 2_, which system is more completely described in the attached Exhibit "1 A" and/or "1 B".

TO HAVE AND TO HOLD the same unto Authority, its successors and assigns forever.

And the GRANTOR, for itself and its successors, hereby covenants to and with Authority, its successors and assigns, that it is the lawful owner of the said goods and chattels, that they are free from all liens and encumbrances, that is has good right to sell the same as aforesaid, and that it will warrant and defend the same against the lawful claims and demands of all persons whomsoever.

In addition, the GRANTOR hereby warrants said potable water systems and/or sanitary sewage collection systems and/or lift stations and related facilities to be free from defects due to installation and/or materials for a period of twelve (12) months from the date of execution of this document and GRANTOR further agrees to reimburse Authority in full for reasonable and necessary repairs (as determined by Authority), due to said defects during the twelve (12) month period; cost of same shall be set out on an invoice from the person performing the repairs.

GRANTOR:

By: Northern Palm Beach County Improvement District

Print Name: Matthew J. Boykin

Title: President

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this _____ day of _____, 20____, by _____ of _____ who is personally known to me or who has produced _____ as identification.

Notary Signature

Print Name

Notary Public – State of Florida

Commission No:

My Commission Expires:

Project Name Alton Parcel D
 SUA No. _____

Exhibit "1 A"
 Water System being dedicated to Seacoast Utility Authority

Quantity (1)	Material	Diameter	Unit	Unit Price (2)	Extended Price
3441	DIP	8"	LF	\$44.25	\$152,264.25
732	DIP	6"	LF	\$35.00	\$25,620.00
172	DIP	4"	LF	\$41.00	\$7,052.00
Fire Hydrant Assembly (3)					
Quantity (1)	Make	Unit Price (2)		Extended Price	
11	Assembly w/ GV	\$3,710		\$40,810	
Back Flow Devices					
	Reduce Pressure		Double Detector Check (Fireline)		
Make					
Size					
Model					
Serial					
Price(2)					
Bldg Served					

- (1) To include all main materials, valves, fittings, air release valve and manhole etc. up to either the corp stop/ meter (for domestic/irrigation service or backflow device (fireline)).
- (2) Unit prices shall include all material and labor as installed.
- (3) Fire Hydrant assemblies shall include tee, valves, pipe and hydrant.

Project Name Alton Parcel D
 SUA No. _____

Exhibit "1 B"
 Sanitary Sewer System being dedicated to Seacoast Utility Authority

Gravity Main	Material	Diameter	Unit	Price	Unit Quantity (1)	Extended Price
	PVC SDR	8"	LF	\$33.63	2830	\$95,172.90
Manholes						
		4'	EA	\$7,473	16	\$119,568
Force Main (2)						
Lift Station Complete						

- (1) To include all valves, fittings and air release valves.
- (2) Unit prices shall include all material and labor as installed.

UNIT NO. 53 – ARDEN

STATUS REPORT



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

EXECUTIVE SUMMARY

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

DATE: April 27, 2022

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

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

RE: Unit of Development No. 53 – Arden
Consider Bill of Sale and No Lien Affidavit to Palm Beach County Water Utilities
Pod G-North Water & Sewer Improvements

Background

Northern executed a contract with Centerline Utilities on August 2, 2021, to construct the water and sewer improvements within Pod G- North of the Arden project. The work has been completed and is being finalized with Palm Beach County Water Utilities at this time.

The attached Bill of Sale and No Lien Affidavit will convey these water and sewer improvements to Palm Beach County Water Utilities for ownership, operation and maintenance.

Fiscal Impact

The total cost of construction for these improvements is identified in the Bill of Sale as \$549,090.90.

Recommendation

Northern Staff, District Engineer and General Counsel recommend execution of the attached Bill of Sale and No Lien Affidavit to Palm Beach County Water Utilities for submittal upon completion of remaining testing required by Palm Beach County Water Utilities for the G-North Water & Sewer Improvements.

BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS, that Northern Palm Beach County Improvement District, an independent special district of the State of Florida, 359 Hiatt Drive, Palm Beach Gardens, FL 33418, (hereinafter referred to as the "Grantor"), for and in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable considerations to it paid by the Palm Beach County Water Utilities Department, P.O. Box 16097, West Palm Beach, Florida 33416-6097, hereinafter referred to as "County", the receipt whereof is hereby acknowledged, has granted, bargained, sold, transferred and delivered, and by these presents does grant, bargain, sell, transfer and deliver to the County its administrators and assigns, the following goods and chattels:

Potable Water and or Wastewater Facilities consisting of the components set forth on "Attachment to Bill of Sale" attached hereto and made part hereof, all as is, where is, and located with the Project herein described as:

Potable Water and Wastewater Facilities for Arden PUD Pod G-North

To Have and to Hold the same unto the County, its administrators and assigns forever.

And the Grantor hereby covenants to and with the County, its administrators and assigns, the Grantor is the lawful owner of the said goods and chattels; that said goods and chattels are free from all encumbrances; that Grantor has good right to sell the same aforesaid, and that Grantor will warrant and defend the sale of the said property, goods and chattels hereby made, to the County, its administrators and assigns against the lawful claims and demands of all persons whatsoever.

IN WITNESS WHEREOF, the Grantor has caused its name to be hereunto subscribed this _____ day of _____ 2022.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

Susan P. Scheff
Assistant Secretary

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

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 Matthew J. Boykin, as President, 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 _____.

**ATTACHMENT TO BILL OF SALE
COST DOCUMENTATION FOR FACILITIES DEDICATED TO
PALM BEACH COUNTY**

ARDEN PUD POD G-NORTH
PROJECT NAME

S.D.A. NUMBER

ARDEN PUD POD G-NORTH
Parcel/Plat

Bill of Sale Date

N/A
Phase

21-515
WUD # (by PBC Water Utilities Dept.)

Potable Water Distribution System
Including Utility Owned Mains, Valves, Fittings, Air Release Valves & Hydrants, and All Appurtenances, Water Services up to Meter, Fire lines up to Double Detector Check Valve Assembly

\$ 301,867.89

Wastewater Collection System
Including Utility Owned Force and/or Gravity Mains, Valves, Fittings, Air Release Valves, Manholes, and All Appurtenances, Sewer Services including Clean Outs up to Limit of Palm Beach County Water Utilities Department Maintenance Responsibility.

\$ 247,223.01

~~**Wastewater Pumping Station**~~
~~Complete, including All Appurtenances; Installed per Palm Beach County Water Utilities Department Standards (If to be Owned and Operated by Palm Beach County Water Utilities Department i.e., not private).~~

~~**Lift Station Number(s)** N/A~~ \$ 0.00

~~**Emergency Generator** Serial Number(s) N/A~~ \$ 0.00

~~**Reclaimed Water Distribution System** N/A~~
~~Including Mains, Valves, Fittings and All Appurtenances, Reclaimed Water Services up to the meter.~~

\$ 0.00

TOTAL VALUE OF CONTRIBUTED ASSETS \$ 549,090.90

Note: Prices must include all material and labor of facilities as installed, and shown on Accepted "Record Drawings."

Certified By:

Contractor
Centerline, Inc.

Grantor
Northern Palm Beach County Improvement District

Brian Shaw
Print Name

Matthew J. Boykin, President
Print Name

Date: _____

Date: _____

NO LIEN AFFIDAVIT

STATE OF FLORIDA)
) **SS.**
COUNTY OF PALM BEACH)

PERSONALLY APPEARED BEFORE ME, the undersigned authority, Matthew J. Boykin, as President of the Northern Palm Beach County Improvement District an Independent Special District of the State of Florida, who, being by me first duly sworn, on oath deposes and says:

1. That Affiant is the President of the Northern Palm Beach County Improvement District
2. That to the best of Affiant's knowledge and belief all labor and materials furnished and used in connection with the construction of the Project known as the Potable Water and Wastewater Facilities for Arden PUD Pod G-North, which were installed within the "dedicated roadways" and "utility easements" identified in the plat of Arden P.U.D. Pod G-North, as recorded in Plat Book 132, Pages 70 through 76 of the Public Records of Palm Beach County, Florida have been paid in full.
3. That Affiant, to the best of his knowledge and belief, does not know of any person or corporation who has or claims to have any lien for said labor performed or materials furnished.
4. Affiant makes this Affidavit to induce Palm Beach County to accept a Bill of Sale for said potable water and wastewater facilities.
5. Affiant has the lawful authority to execute this No Lien Affidavit.

FURTHER AFFIANT SAITH NAUGHT.

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

[DISTRICT SEAL]

ATTEST:

Assistant Secretary

Susan P. Scheff
Print Name

Signature

Matthew J. Boykin, President
Print Name (and Title if applicable)

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 Matthew J. Boykin, as President, 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 _____.



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

EXECUTIVE SUMMARY

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

DATE: April 27, 2022

FROM: Katie Roundtree, Director of Finance & Administration

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

RE: Consider Rate Adjustment Request from Caldwell Pacetti Edwards, et al.

Background

The agreement for legal services with Caldwell Pacetti Edwards, et al., dated May 27, 2009, allows for rate increases upon the approval of the Board of Supervisors. Previous rate increase requests for some or all levels of billable staff were approved by the Board on March 26, 2014 and March 27, 2019. As three years have now passed, Ken Edwards has submitted the attached request to increase rates at the Partner and Associate levels. The Paralegal rate will remain the same at \$100 per hour. If approved, the rate changes would take effect May 1, 2022. The proposed rate changes are as follows:

1. Partners from \$275/hour to \$290/hour
2. Associates from \$250/hour to \$275/hour

Fiscal Impact

The legal services budget is based on an estimate of required legal services and has no specified fee schedule. Therefore, funds are available in the fiscal year 2021/2022 budget.

Recommendation

Northern Staff recommends approval of the requested rate increases submitted by Caldwell Pacetti Edwards, et al.

CALDWELL PACETTI
EDWARDS SCHOECH & VIATOR LLP

ATTORNEYS AT LAW

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

OF COUNSEL
BETSY S. BURDEN

1555 PALM BEACH LAKES BLVD.
SUITE 1200
WEST PALM BEACH, FL 33401

www.caldwellpacetti.com

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

March 22, 2022

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

Re: Northern Palm Beach County Improvement District
Subject Matter: Request for hourly rate adjustment

Dear Dan:

It has been three (3) years since my firm sought an adjustment to its hourly rates. Therefore, below are my firm's proposed new rates which, if approved, will become effective on May 1, 2022.

My firm's proposed new hourly rates for the provision of general legal services on behalf of Northern at the Partner and Associate levels are as follows:

- (1) Partner at the rate of \$290.00 per hour.
- (2) Associate at the rate of \$275.00 per hour.
- (3) Paralegal at the rate of \$100.00 per hour.

Please include this request as an agenda item for consideration during the Board's meeting of April 27, 2022.

Sincerely,


Kenneth W. Edwards



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

EXECUTIVE SUMMARY

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

DATE: April 27, 2022

FROM: Katie Roundtree, Director of Finance and Administration

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

RE: Consider Records Management Policy

Background

Records that Florida's state and local government agencies keep in the course of carrying out their duties and responsibilities are public records. Public records are different from records of businesses and private organizations, because Florida law requires public records to be readily accessible and available to the public upon request.

All employees of Northern Palm Beach County Improvement District (District) must ensure that public records in their custody are maintained and accessible as required by Florida law. This policy applies to all District employees, members of the Board of Supervisors, Committee members and contractors, and it is applicable to all public records of the District, regardless of the medium in which they exist (i.e., paper, electronic, or other).

The purpose of this policy is to provide District employees with the information and procedures necessary to understand and carry out their responsibilities under the Florida Public Records Law, Chapter 119, Florida Statutes, including:

- a. The requirements for managing District public records, and
- b. The manner in which public records requests are to be processed to ensure that responses to the requests are organized, inclusive, and in compliance with applicable statutes and rules.

Recommendation

Northern Staff and District Counsel recommend the Board adopt the Records Management Policy.

Records Management and Public Records Request Policy

1. Introduction

The records that Florida's state and local government agencies keep in the course of carrying out their duties and responsibilities are public records. Public records are different from records of businesses and private organizations because Florida law requires public records to be readily accessible and available to the public upon request. All employees of Northern Palm Beach County Improvement District (the District) must ensure that public records in their custody are maintained and accessible as required by Florida law. Employees and agencies do not have the authority to withhold records deemed "sensitive." The only records that can be withheld from public disclosure are those specifically designated by the Florida Statutes as confidential or exempt. This policy will provide employees with the information necessary to understand and carry out their public records responsibilities.

2. Purpose

The purpose of this policy is to provide District employees with the information and procedures necessary to understand and carry out their responsibilities under the Florida Public Records Law, Chapter 119, Florida Statutes, including:

- a. The requirements for managing District public records, and
- b. The manner in which public records requests are to be processed to ensure that responses to the requests are organized, inclusive, and in compliance with applicable statutes and rules.

3. Scope

This policy applies to all District employees, members of the Board of Supervisors, Committee members and contractors. This policy applies to all public records of the District, regardless of the medium in which they exist (i.e., paper, electronic, or other).

4. Policy

It is the District's policy to ensure that its public records are maintained and managed as required by the Florida Public Records Law. This law provides that all records made or received by Florida's state and local government agencies in connection with their official business are public records.

It is also the policy of the District to ensure that all public records that are not exempt or confidential are open for inspection and copying by any person, for any reason, at any reasonable time, under reasonable conditions, as required by the Florida Public Records Law. Requested public records may not be withheld from inspection and copying for any reason, except if the record or a portion of the record is specifically designated under law as confidential or exempt from public disclosure.

The District places a high priority on efficient, effective, and economical management of public records to ensure that information is available when and where it is needed, in an organized and efficient manner, and in an appropriate environment.

5. Authority

- a. Sections 257.36(5)(b) and (6), 119.01, 119.07, 119.011(2), 119.011(12), and 119.021, Florida Statutes.
- b. Rules 1B-24.001(3) and 1B-26.003, Florida Administrative Code.

6. Definitions

- a. "Confidential" means public records that have been identified in Florida Statutes as confidential. The information in these records is not subject to inspection or copying by the public and may be released only to the persons and entities designated in the statute.
- b. "Contractor" means an individual, partnership, corporation, or business entity that enters into a contract for services with a public agency and is acting on behalf of the public agency as provided under Section 119.011(2), Florida Statutes.
- c. "Exempt" means public records that have been identified in Chapter 119, Florida Statutes or other applicable Florida Statutes as exempt from public disclosure.
- d. "GS1-SL" means the General Records Schedule GS1-SL for State and Local Government Agencies, which is available at info.florida.gov/records-management/general-records-schedules/.
- e. "Inactive Records" means records which have lost some of their value or have been superseded by new records, but have not reached their specified retention. Records that are referenced less than once per year are usually considered inactive.
- f. "Public agency" means a state, county, district, authority, or municipal officer, or department, division, board, bureau, commission, or other separate unit of government created or established by law.
- g. "Public record" as defined by Section 119.011(12), Florida Statutes, means all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received pursuant to law or ordinance or in connection with the transaction of official business by any agency.
- h. "Record (Master) Copy" as defined in Rule 1B-24.001(3)(j), Florida Administrative Code, means the public records specifically designated by the custodian as the official record.
- i. "Record Series" as defined in Rule 1B-24.001(3)(k), Florida Administrative Code, means a group of related documents arranged under a single filing arrangement or kept together as a unit because they consist of the same form, relate to the same subject, result from the same activity, or have certain common characteristics.

7. Scope of the Public Records Law

a. Statutory Definition

Section 119.011(12), Florida Statutes, defines "public records" to include: all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received pursuant to law or ordinance or in connection with the transaction of official business by any agency.

The Florida Supreme Court has interpreted this definition to encompass all materials made or received by an agency in connection with official business which are used to perpetuate, communicate or formalize knowledge. All such materials, regardless of whether they are in final form, are open for public inspection and copying unless the Legislature has exempted them from disclosure. The records must also be retained in accordance with the applicable retention schedule adopted by the Department of State.

The term "public record" is not limited to traditional written documents. As the statutory definition states, "tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission" can all constitute public records.

b. **Electronic and Computer Records**

- i. **Electronic databases and files:** Information stored in a public agency's computer is as much a public record as a written page in a book or a tabulation in a file stored in a filing cabinet. For example, information such as electronic calendars, databases, and word processing files stored in District computers, can all constitute public records. Accordingly, electronic public records are governed by the same rule as written documents and other public records—the records are subject to public inspection unless a statutory exemption exists which removes the records from disclosure.
- ii. **E-Mail:** E-mail messages made or received by District officers and employees in connection with official business are public records and subject to disclosure in the absence of an exemption. Like other public records, e-mail messages are subject to the statutory restrictions on destruction of public records.
- iii. **Text messages:** The same rules that apply to e-mail should be considered for electronic communications including SMS communications (text messaging), MMS communications (multimedia content), and instant messaging conducted by government agencies. The retention periods for text messages and other electronic messages or communications are determined by the content, nature and purpose of the records regardless of the technology used to create and send them. A public official or employee's use of a private cell phone to conduct public business via text messaging can create a public record.
- iv. **Records made or received in connection with official business:** In evaluating whether a record is made or received in connection with the official business of an agency, the determining factor is the nature of the record, not its physical location. The mere fact that an e-mail is sent from a private e-mail account using a personal computer is not the determining factor as to whether it is a public record; it is whether the e-mail was prepared in connection with official agency business and intended to perpetuate, communicate or formalize knowledge of some kind.

8. **Records Management Liaison Officer and Records Coordinator**

The Records Management Liaison Officer (RMLO) is designated by the Executive Director and serves as the District's contact for records management. In addition, the RMLO may appoint a Records Coordinator who will be the RMLO's records contact for the District.

9. Procedures

a. Records Management

Records management entails retention, storage, disposition, and all other record-keeping requirements and practices that support District programs, activities, operations, and accomplishments in order to best serve the public.

i. Organization and maintenance:

1. Public records shall be organized, arranged, and maintained using a filing or record-keeping system that:
 - Is appropriate to the nature, purpose, and use of the records.
 - Can be easily understood by all users.
 - Facilitates the location of and access to those records by District Staff, when and where it is needed.
2. All records shall be stored on an appropriate media format to ensure their preservation for the entire length of their required retention.
3. Inactive records can be boxed until the applicable retention period has been met. Records shall be boxed according to the applicable records series to facilitate disposal of the records in a timely manner.

- ii. Records retention schedules: Many of the District's public records are covered by the General Records Schedule GS1-SL for State and Local Government Agencies. Certain records are best categorized using the General Records Schedule GS3 for Election Records. General Records Schedule 3.1 is also utilized for technology related items.

Any records not covered by general records schedules must have an individual records retention schedule. To establish an individual records retention schedule, contact the RMLO for assistance.

- iii. Disposition: Each department in the District must systematically dispose of public records that have met their retention requirements and are no longer needed. The department director should coordinate with the RMLO or Record Coordinator about the records that will potentially be disposed of prior to destruction to ensure proper documentation and disposition.

1. The record holder or custodian must properly document disposition of these records. A records disposition document form is available from the Division of Library and Information Services website at info.florida.gov/records-management/forms-and-publications/, or found on the District's computer network.
2. The RMLO or Records Coordinator must permanently retain the completed disposition forms.
3. Records with retention of "retain until obsolete, superseded, or administrative value is lost" (OSA) do not have to be documented when

disposed, except for records that have been scanned where the electronic version will serve as the record copy.

4. Records determined by the State Archives of Florida to have archival value shall be transferred to the Archives in accordance with Archives procedures.
- iv. Employment separation: When an employee separates from employment with the District, that employee's electronic public records, including but not limited to his/her computer user drive and email, shall be transferred to his/her immediate supervisor or the supervisor's designee for appropriate management, retention, and disposition. Hard copy public records shall remain in the District for appropriate use, retention, and disposition by staff and/or manager.

b. Public Records Requests

i. Request:

1. A public records request is a request to either inspect or copy, or both, public records pursuant to Chapter 119, Florida Statutes.
2. There is no requirement that the request be made in person or in writing, or be in any particular form.
3. The person making the request is not required to identify himself/herself, or to provide information about the reason for the request or how the records will be used.
4. The request must be clear enough to enable the agency to conduct a meaningful search. The agency may ask questions about the request in order to respond to the request fully and in a timely manner.

ii. Responding to the request:

1. Upon receipt of a request for public records by email, the District shall send an acknowledgment of receipt of the request to the requestor via email within two business days. (See sample at Attachment A.) For requests received by any other means, an acknowledgment letter is necessary only if the request cannot be fulfilled within two days.
2. The District shall respond to all public records requests in a reasonable time, considering the extent and nature of the request. Within five business days of receipt of the request, the District shall take one of the following actions:
 - Send an invoice with a cover letter to the requestor outlining the fees as calculated by Section 9.b.iii, "Fees," and the total amount due. (See sample invoice and letter at Attachment B.)
 - Notify the requestor of estimated costs and request payment in advance if the nature or volume of the requested records will require extensive use of information technology resources, extensive clerical or supervisory assistance, or both, in addition to the actual cost of duplication or production.

- Inform the requestor that the District is working on their request; give them an estimated time of completion and advise them about any specific circumstances affecting completion of the request.
 - Inform the requestor that the requested materials do not exist.
3. Upon receipt of payment, the District shall provide the requested materials. If for any reason the materials cannot be provided within five business days, the District shall contact the requestor with an estimated time of completion.

4. Certified copies of public records:

- Certification Statement: When more than five pages of certified copies are requested, a certification statement may be used, instead of certifying each page. In this statement, which is a cover page for the group of documents, the RMLO or District Clerk certifies that the copies provided are true and correct copies of the originals. (See sample certification at Attachment C.)
- Page Certification: When each page of the record is requested to be certified, the following statement shall be typed on each page, either on the bottom or on the back of the page, depending on where space is available, and signed by the custodian of the records:

I, (insert name, and title), of Northern Palm Beach County Improvement District, hereby certify that this is a true and correct copy of the record of the District. Certified this (date) day of (month), (year).

_____ Signature

5. The District may not delay production of records. Records must be produced within the time reasonably required to identify, collect, and copy them for the requesting party. The District must make a good faith effort to satisfy the request promptly, consistent with available resources and other priorities.
6. The Public Records Law does not require the District to generate or create records not already in the District's custody in response to a public records request. Records that are responsive to the public records request that are available as of the date the request is fulfilled must be provided, even if such records did not exist as of the date the request was received.

7. Confidential or exempt records:

- If the requested records are confidential or exempt from public disclosure by statute, the records may not be disclosed. The District must inform the requestor that the records are exempt from disclosure and cite the applicable statute establishing the exemption. (See sample letter at Attachment D.)
- If only part of the record is confidential or exempt, the District must redact that information and provide the remaining record to the

requestor. The most efficient method should be used to redact information. One method of redacting is to black out the exempt information on a copy of the original, photocopying the marked copy, and providing the final photocopy to the requestor. The marked copy may be destroyed. Other methods are acceptable and may be used as long as the confidential or exempt information is not released to the requestor.

For questions or guidance regarding records that are confidential or exempt from disclosure, contact the District's General Counsel.

8. The person responding to the request shall send the request, acknowledgment, response, invoice, materials produced, or a record of what was produced; any related correspondence; and receipt of payment to the RMLO for retention purposes.
9. The District shall not dispose of requested records for a period of 30 days after the date on which a request for the records was made. This requirement is in addition to, and does not lessen, the obligation of the District to retain records pursuant to the otherwise required records retention schedules.

iii. Fees

1. Fees may be paid by cash, check, or money order made payable to Northern Palm Beach County Improvement District.
2. Copies or certified copies of records shall be furnished upon payment of the fee prescribed by Section 119.07(4), Florida Statutes:
 - Up to 15 cents may be charged per one-sided copy of not more than 14 inches by 8¹/₂ inches.
 - No more than an additional five cents may be charged for each two-sided copy.
 - For all other copies, the actual cost of duplication may be charged.
3. Other costs:
 - \$0.85 for each CD-ROM.
 - \$1.15 for each DVD.
 - \$2.10 for each USB flash drive.
4. Certified copies of public records shall be furnished upon payment of the fees listed below:
 - Per page certification. A charge of \$1 per page shall be assessed for each individually certified page. (Section 119.07(4), Florida Statutes)

- Certification statement. A charge of \$5 shall be assessed for the certification statement, plus any fees for copies calculated under Section 119.07 (4)(c).
5. The cost of mailing or shipping the requested material may also be added if the requestor asks that the material be delivered (instead of the requestor picking up the material in person).
 6. If the nature or volume of the public records requested to be inspected or copied is such that it requires extensive use of information technology resources or extensive clerical or supervisory assistance by personnel, or both, in addition to the actual cost of duplication, a special service charge may be assessed. This charge shall be reasonable and shall be based on the actual cost incurred for information technology resources and/or the labor cost of the clerical and supervisory personnel providing the service. (Section 119.07(4)(d), Florida Statutes)

The requestor shall not be charged for the first 30 minutes expended to fulfill the request; the extensive use charge shall be calculated after the first 30 minutes.

7. When records can be sent by email, the District will do so in the interest of efficiency and to minimize costs. In these cases, the District will charge only for extensive time, if applicable. If the records must be placed on CD, DVD, or other media because they are too voluminous to email or because the requester does not want them sent by email, the costs of the media provided to the requester will be recovered.
8. The wage expense portion of public records special service charges shall be calculated based on the following formula:

$$\text{Public Records Special Service Charge} = (\text{Hourly Base Rate of Pay} + \text{Hourly Value of Benefits}) \times \text{Number of Hours Worked}$$
9. Notwithstanding what is stated herein, no charges will be assessed against the requestor if the cost of production is less than \$5.00.

10. Contracts and Request for Contractor Records

a. Contract Requirements

In addition to other contract requirements provided by law, each public agency contract for services entered into or amended on or after July 1, 2016, must include:

- i. The following statement, in substantially the following form, identifying the contact information of the public agency's custodian of public records in at least 14-point boldfaced type:

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (561) 624-7830, office@npbcid.org, 359 Hiatt Drive, Palm Beach Gardens, FL 33418.

- ii. A provision that requires the contractor to comply with Public Records Law, specifically to:
 - 1. Keep and maintain public records required by the public agency to perform the service.
 - 2. Upon request from the public agency's custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
 - 3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed, except as authorized by law, for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the public agency.
 - 4. Upon completion of the contract, transfer at no cost to the public agency, all public records in possession of the contractor or keep and maintain those public records required by the public agency. If the contractor transfers all public records to the public agency upon completion of the contract, the contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the contractor keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the public agency, upon request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

b. Request for Records; Noncompliance

- i. A request to inspect or copy public records relating to a public agency's contract for services must be made directly to the public agency. If the public agency does not possess the requested records, the public agency shall immediately notify the contractor of the request, and the contractor must provide the records to the public agency or allow the records to be inspected or copied within a reasonable time.
- ii. If a contractor does not comply with the public agency's request for records, the public agency shall enforce the contract provisions in accordance with the contract.
- iii. A contractor who fails to provide the public records to the public agency within a reasonable time may be subject to penalties under Section 119.10, Florida Statutes.

c. Civil Action

- i. If a civil action is filed against a contractor to compel production of public records relating to a public agency's contract for services, the court shall assess and award against the contractor the reasonable costs of enforcement, including reasonable attorney fees, if:
 - 1. The court determines that the contractor unlawfully refused to comply with the public records request within a reasonable time; and

2. At least 8 business days before filing the action, the plaintiff provided written notice of the public records request, including a statement that the contractor has not complied with the request, to the public agency and to the contractor.
 - ii. A notice complies with subparagraph (a)(ii)(2) if it is sent to the public agency's custodian of public records and to the contractor at the contractor's address listed on its contract with the public agency or to the contractor's registered agent. Such notices must be sent by common carrier delivery service or by registered, Global Express Guaranteed, or certified mail, with postage or shipping paid by the sender and with evidence of delivery, which may be in an electronic format.
 - iii. A contractor who complies with a public records request within eight business days after the notice is sent is not liable for the reasonable costs of enforcement.

11. Violation

Intentional violation of this policy may result in disciplinary action, up to and including termination of employment.

Records Management and Public Records Request Policy
Attachment A

(Acknowledgement Letter – Use District Letterhead or send by email)

(Date)

(Requestor's Name)
(Requestor's Address)

RE: Acknowledgement of Public Records Request

Dear (Insert name of requestor):

We have received your public records request. Your request will be processed in accordance with the Florida Public Records Law. You will be advised of the estimated costs as soon as possible. Payment will be due in advance by cash, check, or money order made payable to Northern Palm Beach County Improvement District.

If you have any questions, you may contact me at (insert telephone number) or by email at (insert email address).

Sincerely,

(Name)
(Title)

Records Management and Public Records Request Policy
Attachment B

(Invoice Cover Letter – Use District Letterhead)

(Date)

(Requestor's Name)
(Requestor)

RE: Public Records Request

Dear (Insert name of requestor):

Please find enclosed an invoice for your public records request. Upon payment of the amount due, we will provide you with copies of the records. Please make your check or money order payable to the Northern Palm Beach County Improvement District and send it to Attn: Records Coordinator.

Please let me know if I may be of further assistance.

Sincerely,

(Name)
(Title)

Enclosure

Records Management and Public Records Request Policy
Attachment C

(Certification Statement – Use District Letterhead)

I, (insert name, title, and Section), Northern Palm Beach County Improvement District, hereby certify that the attached are true and correct copies of (insert description of public records, including the number of pages), and that I am the official custodian of the records.

CERTIFIED this (date) day of (month), (year).

BY: _____

(Insert name)

(Insert title)

(Insert Section/office and division)

Northern Palm Beach County Improvement District

Records Management and Public Records Request Policy
Attachment D

(Response Letter for Confidential/Exempt Records – Use District Letterhead)

(Date)

(Requestor's Name)
(Requestor's Address)

RE: Public Records Request

Dear (Insert name of requestor):

Please find enclosed the materials related to your request for public records.

Some of the material contains information that is confidential or exempt from public disclosure in accordance with Florida Statutes. (Provide the reason and statutory authority for all redactions, e.g., all social security numbers have been redacted per Section 119.071(5)(a)3, Florida Statutes.)

If you have any questions, you may contact me at (insert phone number) or by email at (insert email address).

Sincerely,

(Name)
(Title)



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

MEMORANDUM

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

DATE: April 27, 2022

FROM: Susan P. Scheff, District Clerk

THROUGH: C. Danvers Beatty, Executive Director

RE: Public and Community Relations Board Report

Community Relations

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

Florida Association of Special Districts
Leadership Palm Beach County
Palm Beach County Local Mitigation Strategy
Palm Beach North Chamber of Commerce
Safety Council of Palm Beach County

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

Unit No. 1	Gramercy Park (Cypress Run)
Unit No. 2C	Alton
Unit No. 3	Horseshoe Acres/Square Lake
Unit No. 3A	Woodbine
Unit No. 5A	Vista Center of Palm Beach
Unit No. 9A	Abacoa I
Unit No. 11	PGA National
Unit No. 14	Eastpointe
Unit No. 15	Villages of Palm Beach Lakes
Unit No. 18	Ibis Golf & Country Club
Unit No. 20	Juno Isles
Unit No. 21	Old Marsh
Unit No. 23	The Shores
Unit No. 31	BallenIsles Country Club
Unit No. 43	Mirasol
Unit No. 53	Arden

3. Dan Beatty attended the Disaster Resiliency Stakeholders Workshop sponsored by the Palm Beach North Chamber of Commerce. This workshop was held at the Riviera Beach Marina Event Center on March 31.
4. Katie Roundtree attended a Leadership Palm Beach County GROW Committee Meeting held virtually on March 31 and the Scholarship Review Meeting held virtually on April 25.
5. Ken Roundtree attended the Quarterly Board Meeting of the Safety Council of Palm Beach County held at their office in West Palm Beach on April 20.
6. Dan Beatty and Jared Kneiss attended the FASD April Quarterly Meeting held at the Hyatt House Tampa Downtown on April 21 and 22.

Training

1. Randy Cross participated in a webinar entitled “Defensive Driving – Your Ticket to Safe Driving”, sponsored by Preferred Governmental Insurance Trust on April 5.

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



Living with Sandhill Cranes

Sandhill cranes are long-legged, long-necked gray, heron like birds with a patch of red skin on their head. They are distinctive looking birds standing almost 4 feet tall and can be seen near preserves and wetlands, in parking lots and walking across roads oblivious to danger. They travel in small groups or pairs sometimes with young in tow.

Two subspecies of sandhill crane occur in Florida. The Florida sandhill crane (*G. c. pratensis*), numbering 4,000 to 5,000, is a non-migratory year-round breeding resident. They are joined every winter by 25,000 migratory greater sandhill cranes (*G. c. tabida*), the larger of the two subspecies. The greater sandhill crane winters in Florida but nests in the Great Lakes region.

Sandhill cranes mate for life and attract mates using an elaborate dance. These cranes nest during late winter and early spring on mats of vegetation found in shallow water such as preserves or marshes. Sandhill chicks can leave the nest as early as 8 hours after hatching and can swim if necessary. Juveniles stay with their parent from 9 to 10 months after hatching.

They have been around for a very long time. The first know sandhill Crane fossil was found in the Macaspalt Shell Pit in Florida. It was estimated to be about 2.5 million years old. They are not endangered but due to loss of habitat, their populations can be of concern in certain areas. They are attracted to open areas in urban settings such as golf courses, parks in subdivisions and undeveloped land in commercial areas.



Sandhill cranes are omnivores, which means that they eat plants as well as small animals like snails, frogs, worms and grubs. They provide natural biological control for their grazing areas as they eat these common pests of turf. Sandhill cranes have an abundance of natural foods and do not need handouts from humans.

People inadvertently put them in harm's way when feeding them, thinking that they are being kind. It is never a good idea to feed wildlife. In fact, in 2002, the Florida Fish and Wildlife Conservation Commission made it illegal to feed sandhill cranes (Florida Fish and Wildlife Code 68A-4.00(3)). Why was this done? Cranes can become aggressive when fed by people. When they are used to a free meal, they will continue to return and demand it when it is not offered. Cranes returning to a yard where they have been fed are prone to injury by cars as they cross the street to get to the yard. They are also more vulnerable to predation by dogs or cats, especially the young cranes. Occasionally, birds have been known to cause damage to property as a territorial defense behavior upon seeing their reflection in cars or window screens. Pesticides in yards and urban areas can also be of concern as they forage for food in the ground.

Look around and enjoy these beautiful birds as they interact within our Florida environment. Many of them can be found in the preserves and marshes in our area. Give them their space if you come across them and be mindful of them crossing or walking in our roadways. Finally, please do not feed them for the good of the cranes and Florida's delicate ecosystem. For more information, please visit the Florida Fish and Wildlife Conservation Commission website at www.myfwc.com.

NPDES Tip: Safely use and dispose of pesticide. If all of the pesticide cannot be properly used, check with your solid waste management authority to find out when and where to properly dispose of this type of hazardous waste.

150 beds and a helipad? Inside newest plans for a Palm Beach Gardens hospital near Alton



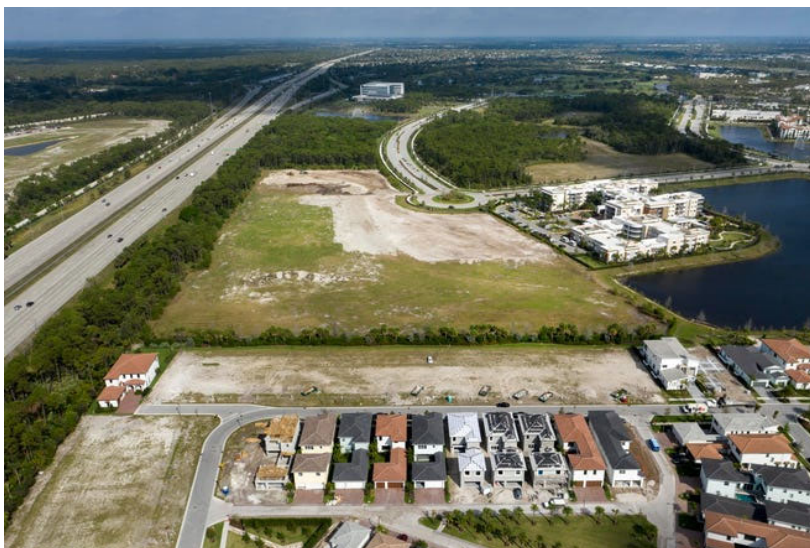
Katherine Kokal

Palm Beach Post

PALM BEACH GARDENS — A plan for a 270-bed hospital that riled neighbors in the Alton area has been scaled back to 150 beds, according to documents submitted to the city of Palm Beach Gardens in February.

Health care conglomerate Universal Health Services, which also owns Wellington Regional Medical Center, would build a 150-bed hospital and "shell" space for 150 more beds on the 32-acre lot abutting Interstate 95 – totaling 300 beds.

Previous plans for the site included building a seven-story hospital with expansion plans to bring the total number of beds to 450. Universal's website still lists the hospital as a 270-bed facility set to open in 2024.



Now, the plan makes the first phase of the proposed hospital smaller than nearby facilities in terms of size. Six miles southeast of the site, Palm Beach Gardens Medical Center has 199 beds, and 5 miles northeast, Jupiter Medical Center has 242.

Universal Health Services' plan for the medical complex comes as hospital construction in Florida is easier than ever.

Changes in how the state reviews hospital development have "opened the floodgates," said Kelly Smallridge, president and chief executive of the Business Development Board of Palm Beach County.

"We've started to see hospitals interested in locating right down the street from another hospital. While one has not come out of the ground yet, we certainly see many in the pipeline," she said. "It has created a flurry of activity."

2019 end of 'certificate of need' makes hospital development easier

The changes to the hospital, detailed in a letter from the project planners to the city, show the hospital has been rearranged to be farther away from homes in neighboring Alton and closer to Interstate 95.

A helipad is still planned for the hospital's roof, although the hospital is not designed to be a trauma center.

While neighbors and at least one highly produced campaign have criticized the project and questioned northern Palm Beach County's need for another hospital, medical development in Florida has grown significantly easier with the retiring of the state "certificate of need" requirement for the development of new hospitals.



In 2019, Gov. Ron DeSantis ended the requirement for the Florida Agency for Health Care Administration to review and issue certificates of need for general hospitals. The governor's moves mean approval for most hospitals now lands with local governments.

Since the repeal, the agency has received over 30 notices of intent to construct new hospitals across the state, according to a December announcement.

"It's open season," Salvatore Barbera, associate director for health administration programs at Florida Atlantic University, told The Palm Beach Post in July. "Hospitals are going to continue to grow and expand, and the for-profit (companies) are going to be a lot more aggressive."

The project documents refer to the project in Palm Beach Gardens as "Alton Medical Center," and plans have largely gone unnoticed since July when city staff issued a report detailing 294 concerns with the project.

On Feb. 1, West Palm Beach-based Urban Design Studio issued responses to all of the concerns and gave a clearer picture of what will one day rise on the site.

The plans have yet to be reviewed by the city's planning, zoning and appeals board and the city council, which ultimately will have to approve the project. The city has not yet set a date for either board's review.

Alton Medical Center's latest plans show new location

The latest plans for Alton Medical Center show a shifted footprint in hopes of appeasing neighbors.

The hospital is still seven stories tall and planned to be 435,600 square feet, but the new plans show the building will be about 900 feet from the southern property line, which borders Machiavelli Way about 1 mile north of Hood Road.

A four-story, 80,000-square-foot medical office building would sit about 430 feet from the southern property line closest to Alton neighborhoods.

"We shifted the hospital 800 feet to the north, working very closely with the homeowners there," UHS Florida Region Vice President Kevin DiLallo told The Post. "Medical office buildings have more of a 9-to-5, no weekends schedule, whereas the hospital is 24/7."



Planners made this shift to insulate neighbors from the 24-hour emergency operations of the hospital, which would now be closest to the nearby Carrier Global Headquarters building on Donald Ross Road.

But part of those operations still include a helipad on the hospital's roof.

While Alton Medical Center isn't designed as a trauma center that would admit critical-care patients who need trauma medical services, the hospital staff would use helicopters to transport patients who need more care to other hospitals.

Planners said in their submittals to the city that the "helistop" would not have refueling or maintenance services available for pilots. There is no estimate on the number of helicopter trips residents could expect each week, except that they only would occur on emergency bases.

Will a hospital in Alton 'ruin' the neighborhood, serve slow-growing cities?

The resurfacing of the Alton Medical Center plan, first proposed during the winter of 2021, comes as medical development is booming in Palm Beach Gardens and Jupiter, and the Alton area itself is changing.

Developers envision 2,700 homes and townhomes in Alton where young families and retired couples enjoy a quiet neighborhood with playgrounds, a Publix and William T. Dwyer High School within walking distance.



They're among some of the people who have raised concerns with the development of a hospital, sure to bring emergency vehicles and helicopters with its opening. Last March, the Palm Beach Gardens City Council received hundreds of comments opposed to the plan for the hospital.

That chorus has been joined by a more coordinated effort to "Save Alton," according to a website published last May that claims that the hospital will "ruin our neighborhood," with 24/7 emergency sirens and more than 26,000 daily car trips.

The website's creator has not come forward, and the former attorney for neighboring residents in Alton has publicly stated it was not the work of Alton neighbors.

Alton is changing elsewhere, too.

Just northwest of the proposed hospital is 70 acres that Scripps Research sold to the University of Florida in a deal that closes in early April. The property, once envisioned by state and local leaders as a biotech hub, sits vacant.

A group of 15 residents responded to that sale and the proposed Alton hospital in an open letter to the city council in late January, where they said Palm Beach Gardens residents "face two daunting and enormous development proposals that will forever change our community."

"We have but one chance to get this right," the letter told city leaders.

Universal Health Services, like many biomedical companies in north county, is counting on growth and increasing needs that will make business profitable and helpful to communities in the coming years.

"We have internal review of growth, and we see that as a tremendous growth market," DiLallo told The Post.

But census data show that population growth in north county is the slowest it has been in the last 40 years.

Encompassing the Alton area, Palm Beach Gardens showed growth more favorable to healthcare development. The city grew to 59,182 people last year, up 22% from the 48,452 residents who called Palm Beach Gardens home in 2010.

Palm Beach Gardens' growth rate, although high-ranking within the county, was its lowest since the 1970s:

- Between 1980 and 1990, the city grew by 59% to a population of just 22,990.
- Between 1990 and 2000, the growth rate was 52%. There were 35,058 residents.
- And between 2000 and 2010, the city grew at a rate of 38% to a total of 48,452 people.

The future shows promise for Palm Beach Gardens. Avenir, a residential development 20 miles southwest of Alton in previously vacant land, will bring 3,900 new luxury homes to the city over the next several years.

But just a few blocks north, Jupiter also recorded its slowest recent growth rate.

Between the 2010 and 2020 national head counts, neighboring Jupiter grew by just 11%, or by 5,891 people. That rate is a significantly slower growth than in the previous three decades, during which the town's population grew by more than 45,000 residents:

- By 15,045 between 1980 and 1990, an increase of 152%.

- By 14,405 between 1990 and 2000, up 58%.
- By 15,994 between 2000 and 2010, a rise of 40%.

DiLallo said despite slowing growth rates, his company sees emerging health care needs in residents who are aging.

The U.S. Census Bureau's American Community Survey shows that the average age of Palm Beach Gardens residents rose by 4.2 years between 2010 and 2020 to 51 years old.

The average age of Jupiter residents rose by 4.6 years in that same time period to about 46 years old.

"We've started seeing a wide array of hospitals interested in taking advantage of the growing population in Palm Beach County, along with the fact that we have an insured population and a very philanthropic community," Smallridge told The Post.

"When you have those three things, you have the things hospitals would look for."

kkokal@pbpost.com

@katikokal

End of an era: Palm Beach International Raceway set to close in April



Alexandra Clough

Palm Beach Post

[View Comments](#)



One last time around the track.

Racing aficionados are counting down to the final days of Palm Beach International Raceway, set to close within weeks as part of the property's pending sale to a warehouse developer.

For nearly six decades, the former Moroso speedway complex has served as a gathering spot for race car drivers, auto enthusiasts and their families and friends. The raceway features a 2.2-mile road course and a quarter-mile drag strip sanctioned by the International Hot Rod Association.

Subscriber Exclusive: Palm Beach International Raceway's future in limbo as owner weighs sale

Last year, the track's New York-based owner put the iconic racetrack up for sale. Within months, Portman Industrial LLC, a division of Portman Holdings in Atlanta, inked a deal to buy the 149-acre property for an undisclosed price.

Portman wants to build more than 2 million square feet of warehouses on the property. The company's plan will be heard at the April 28 meeting of the Palm Beach County Commission. The commission is expected to approve Portman's site plan, a final step to completing the raceway's sale.

The track will close to the public on April 23. Private events will be permitted until early May, when the property's sale is expected to take place, according to a source familiar with the project.



Closure of Palm Beach International Raceway to mark end of era

Racing fans said the track's closure marks the end of a racing era and a loss of a beloved piece of Old Florida.

Jeff Burck, a Jupiter resident who began amateur racing at the raceway 50 years ago, said the raceway "is significant to the motor sports community and to the broader county, state and even the world. It's been used and coveted by racers from all over."

The track's closure "is going to be a huge gap for the sport," Burck said. "It's an iconic landmark."



But population growth, and economics, are in the driver's seat on this sale.

The track will be demolished to make way for a warehouse complex to meet demand from e-commerce companies that need to store and deliver products. The complex will feature warehouse, distribution, and logistics space. Construction is expected to take place in 2023, with the buildings set for completion in 2024, according to a source familiar with the project.

But before the vote is taken and the sale finalized, race car drivers will get a final chance to rev their engines.

On April 23, the raceway is holding a Last Lap Race, with bids now being taken to become the last person to take a lap around the 2.2-mile road course, or to be the last final pair to race down the quarter-mile drag strip, which has hosted such events as the Citrus Nationals and the Pro Winter Warm-up.

Other racecar lovers, meanwhile, have reserved private track time.

Rodger Hawley said he rented the track for customers of his business, Orbit Racing, a Riviera Beach company that specializes in maintaining Porsche racing and street cars.

Hawley said many of his clients have used the raceway for years. "A lot of our guys would like to say goodbye one more time," Hawley said.

What makes Palm Beach International Raceway unique, Burck said, is that it is open to amateur drivers who can rent track time and experience racing in a safe and controlled way. "It's not just spectator use. It's all participants," Burck said.

The population growth in South Florida has created even greater demand for the track, Burck said, not only by racing lovers moving here from states such as California, but also by auto manufacturers who allow customers to test-drive vehicles during set times.

Track's history goes back decades

Palm Beach International Raceway, at 17047 Beeline Highway west of Jupiter, was built in 1964. For a long time it was owned by the Moroso family, which dubbed it the Moroso Motorsports Park until it was sold to an investment group in 2008 for \$6 million.

The property's current owner is Moroso Investment Partners, an entity linked to IRG Sports & Entertainment, which in turn is owned by Sixth Street Partners, a New York-based private equity firm.

In August, the raceway's owner inked a deal to sell the property to Portman, according to a contract memorandum filed in September with the Palm Beach County Clerk's Office. The Sept. 3 filing was made one week after the Palm Beach Post disclosed the track's pending sale.

Through the decades, Palm Beach International Raceway has become a popular motorsports complex for the professional and amateur racing communities. It also served as a destination for many Palm Beach County residents who consider the track a part of the fabric of the community.

Last year, racing fans circulated petitions, or publicly voiced support, for keeping the property a racetrack. The complex's pending sale created angst among fans who stream there year after year for races, test drives, driving lessons and special events.

Musical performer Pitbull, Palm Beach County Sheriff Ric Bradshaw, 1985 Indianapolis 500 champion Danny Sullivan and musician John Oates from Hall & Oates also were among the big names urging preservation of the track, sometimes at the behest of a racetrack operator who had wanted a crack at buying the property.

Also voicing support for the track's preservation was Palm Beach County Commissioner Dave Kerner.

In an August interview, Kerner said the the racetrack "was the center of activity for me" while growing up in Palm Beach County. Kerner said his personal affection for the race track "wouldn't weigh on any decision I would make as individual commissioner."

International love ... for the racetrack? Pitbull, 'Mr. Worldwide,' voices support for saving Palm Beach International Raceway

Migration spurs development

The coronavirus pandemic created a historic migration of people to Florida, spurring demand for all types of real estate, including housing, office and industrial space.

E-commerce companies are among those clamoring for warehouse space throughout Florida, including in Palm Beach County. That's because consumers have not ceased their online purchase habits despite the easing of the pandemic.

Although the raceway already is zoned for industrial property, Portman still needs the county commission's approval for its plan. The company intends to build four warehouse buildings, according to its filing with the county.

Racing fans knew the privately owned track could be sold. And they knew the land is valuable for uses other than speeding a car down asphalt, the roar of the fans and the hum of the engines drowning out the world.

They just wish it didn't have to happen.

"People are sad about the racetrack," said Donald Hansen said, who uses the track to test-drive dragsters. "They're sad to see it going, but what are you going to do? Those guys make money buying and selling land."

aclough@pbpost.com

Lennar to finish buildout after \$190 million land buy at new Arden community near Wellington



Kimberly Miller
Palm Beach Post



A staggering \$190 million bulk purchase of hundreds of individual lots and as-yet undivided land at the new Arden development near Wellington deepens the investment by mega-homebuilder Lennar in the outdoor lifestyle and farm-themed community.

The deal, which was finalized April 7, means land at the planned development is sold out and Lennar will finish construction on what will be a 2,300-home neighborhood about 20 miles inland from Palm Beach County's coast off Southern Boulevard.

A deed filed last week in official records lists the buyer as a limited liability company but Lennar spokeswoman Danielle Tocco said the company was "involved" in the purchase.

Boston-based Freehold Communities dubbed its Arden development an "agrihood." At 1,200-acres, the former sod farm advertises 20 miles of trails, 175 acres of lakes and a working farm that provides residents with fresh produce. The community is just east of Palm Beach Aggregates and west of Lion Country Safari.

In March, Lennar Homes LLC bought more than 50 individual Arden lots for \$7.4 million.

The builder already has homes under construction at the master-planned community. Five models of homes with prices ranging from about \$481,000 to \$941,000 are listed on Lennar's Arden website. A new "Twin Homes" collection was unveiled in February. The three-bedroom, two-bathroom duplexes have about 2,000 square feet and start at \$480,990.

"Lennar has been part of Arden since inception and understands the vision of this unique community," said Thomas Tischer Jr., a co-founder of Freehold Communities in a statement. "It has been a pleasure to work alongside the Lennar team for years as they built quality homes for hundreds of Arden families."

The \$190 million sale this month was to AG EHC II LEN Multistate 2 with an address in care of Essential Housing Asset Management in Scottsdale, Ariz. An SEC filing from October 2020 reflects a land-banking agreement between Lennar and AG Essential Housing Company to buy and develop properties. AG Essential Housing Company has the same Arizona address as Essential Housing Asset Management.

Jeremy Olsher, a Realtor with Compass' Mizner Residential Group, said he's not surprised by the bulk purchase considering the high demand for new homes.

"It takes two years to build a home, and people who locked in at prices two years ago are seeing a big appreciation already," Olsher said. "If you have a property just built, furnished and ready to move into, you can ask a ridiculous price and people will pay a huge premium on it because they've missed out on everything else."

Olsher said his team was told at a recent sales meeting to expect another 15% appreciation in single-family homes over the next year.

A pandemic-triggered growth spurt in South Florida, a lack of housing inventory and supply-chain stresses means developers are scrambling to meet the demand for new homes.

In January, a Lennar affiliate paid \$19.9 million for the former Villa Del Ray Golf Course west of Delray Beach. The 118.6-acre property is approved for 415 homes for residents age 55-plus.

Lennar Palm Atlantic Division President Michael Meyers said Arden is an important addition to help meet homebuyer demand.

"Arden perfectly fits the Florida lifestyle that appeals to so many people, and we are delighted to complete a community we've been a part of since the beginning," Meyers said in a statement.

Olsher said homebuyers looking for new construction are often competing with investors who want quick returns.

"They buy it and hold it for a year, then reap the benefits," Olsher said.

New homes are so sought after that GL Homes held a lottery in March for properties at its Valencia Grand development on Lyons Road. Homebuyers paid a refundable \$10,000 in the hope they'd be chosen at random to buy in

the 55-plus community. There were 75 lots available for 190 participants. Prices in Valencia Grand start at around \$930,000.

GL Homes and Kenco Communities also have homes in Arden, but Kenco's website says its Arden inventory is sold out. Kenco is directing buyers to its homes at Avenir in Palm Beach Gardens.

Kimberly Miller is a veteran journalist for The Palm Beach Post, part of the USA Today Network of Florida. She covers real estate and how growth affects South Florida's environment. If you have any news tips, please send them to kmiller@pbpost.com.



CFN 20220126354

OR BK 33409 PG 0775
RECORDED 03/24/2022 09:59:12
Palm Beach County, Florida
Joseph Abruzzo, Clerk
Pgs 0775 - 779 (5pgs)

Prepared by:

Clifford L. Hertz, Esq.
Nelson Mullins et al
360 S. Rosemary Avenue
West Palm Beach, Florida 33401

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

RELEASE OF EASEMENT
(Unit of Development No. 16)

This Release of Easement is given this 23rd day of March, 2022 by **NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT**, an independent special district of the State of Florida, 359 Hiatt Drive, City of Palm Beach Gardens, State of Florida 33418.

W I T N E S S E T H:

WHEREAS, the drainage easement described in attached Exhibit "A" was granted to Northern Palm Beach County Improvement District by YTG Palm Beach IG NR, LP on January 27, 2021, and recorded on February 12, 2021, in Official Records Book 32193, Page 750 (said drainage easement being hereinafter referred to as the "Easement"); and

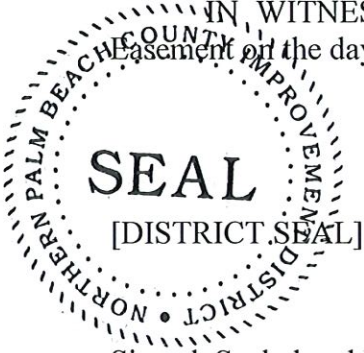
WHEREAS, the District's Engineer has confirmed that YTG Palm Beach IG NR, LP and the current fee simple owner of the Easement, YTG PB26, LP, have complied with the terms and conditions of that certain Exchange Agreement entered into with Northern on the 27th day of January, 2021, and Northern no longer needs or requires the rights and authorities granted by said Easement; and

WHEREAS, in accordance with the terms and conditions of the aforesaid Exchange Agreement, Northern is willing to fully release the Easement.

NOW, THEREFORE, the Board of Supervisors of the Northern Palm Beach County Improvement District by this instrument in accordance with the terms and conditions of the aforesaid Exchange Agreement, does hereby release the Easement in its entirety.

[BALANCE OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the undersigned have signed and sealed this Release of Easement on the day and year first above written.



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

Victoria Bruno Loeb
Signature
Victoria Bruno Loeb
Print Name

Michelle Haugen Hahn
Signature
Michelle Haugen Hahn
Print Name

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

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

ATTEST:
By: *Susan P. Scheff*
Print: SUSAN P. SCHEFF
Title: Assistant Secretary

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 23rd day of March, 2022, by Matthew J. Boykin, as President, for Northern Palm Beach County Improvement District.

(Notary Seal)



Kathleen E. Roundtree
Notary Public State of Florida
Kathleen E. Roundtree
Print/Type/Stamp Name

Personally Known OR ~~Produced Identification~~
Type of Identification Produced _____.

EXHIBIT "A"

(SEE ATTACHED LEGAL DESCRIPTION AND SKETCH
OF THE EASEMENT BEING RELEASED)

EXHIBIT "A"

DESCRIPTION:

THE NORTH 45.00 FEET OF THE SOUTH 406.40 FEET OF PALM BEACH PARK OF COMMERCE, P.I.P.D. - PLAT 19, AS RECORDED IN PLAT BOOK 131, PAGE 156 OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA

CONTAINING 30,600 SQUARE FEET OR 0.7025 ACRES, MORE OR LESS.
SAID LANDS SITUATE IN SECTION 18, TOWNSHIP 41 SOUTH, RANGE 41 EAST, PALM BEACH COUNTY, FLORIDA.
SUBJECT TO EASEMENTS, RESTRICTIONS, RESERVATIONS, COVENANTS, AND RIGHTS-OF-WAY OF RECORD.


NOTES:

1. REPRODUCTIONS OF THIS SKETCH ARE NOT VALID WITHOUT SURVEYOR'S SIGNATURE AND SEAL.
2. LANDS SHOWN HEREON WERE NOT ABSTRACTED FOR RIGHTS-OF-WAY, EASEMENTS, OWNERSHIP, OR OTHER INSTRUMENTS OF RECORD.
3. BEARINGS SHOWN HEREON ARE BASED ON A PLAT BEARING ALONG THE SOUTH LINE OF PARCEL A, PALM BEACH PARK OF COMMERCE, P.I.P.D.-PLAT 19, WHICH LINE BEARS NORTH 88°51'46" WEST AND ALL OTHER BEARINGS ARE RELATIVE THERETO.
4. THE "LAND DESCRIPTION" HEREON WAS PREPARED BY THE SURVEYOR.
5. DATA SHOWN HEREON WAS COMPILED FROM INSTRUMENTS OF RECORD AND DOES NOT CONSTITUTE A BOUNDARY SURVEY AS SUCH.
6. RECORDING INFORMATION SHOWN HEREON IS OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA.

CERTIFICATE:

I HEREBY CERTIFY THAT THE ATTACHED SKETCH OF DESCRIPTION OF THE HEREON DESCRIBED PROPERTY IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF AS PREPARED UNDER MY DIRECTION ON DECEMBER 2, 2020. I FURTHER CERTIFY THAT THIS SKETCH OF DESCRIPTION MEETS THE STANDARDS OF PRACTICE SET FORTH IN CHAPTER 5J-17 ADOPTED BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS PURSUANT TO FLORIDA STATUTES 472.027.

SHEET 1 OF 2

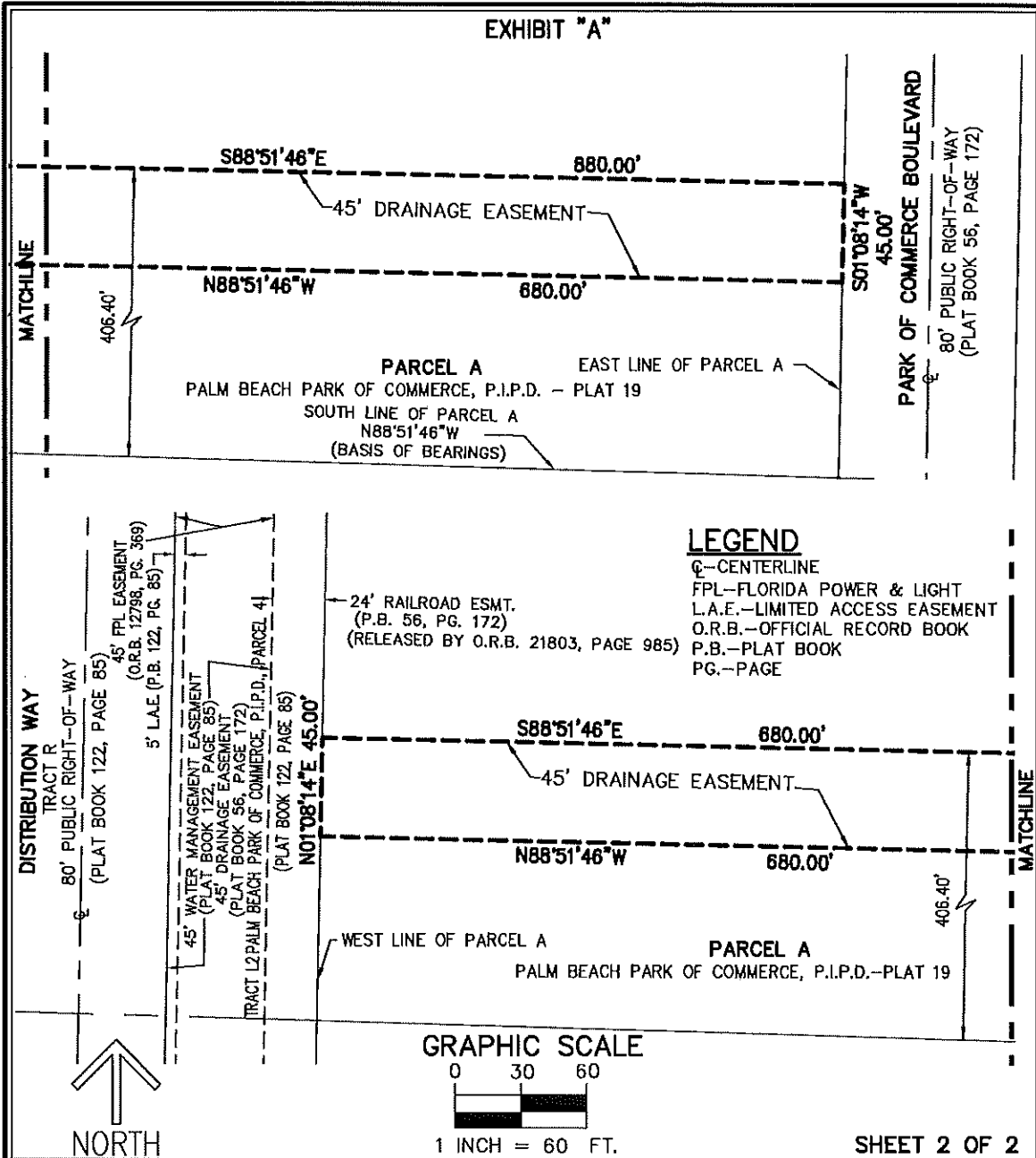
	CAULFIELD & WHEELER, INC.
	CIVIL ENGINEERING - LAND SURVEYING 7900 GLADES ROAD - SUITE 100 BOCA RATON, FLORIDA 33434 PHONE (561)-392-1991 / FAX (561)-750-1452

PALM BEACH PARK OF COMMERCE P.I.P.D.-PLAT 19 45 FOOT DRAINAGE EASEMENT SKETCH OF DESCRIPTION

David Lindley	<small>DAVID P. LINDLEY REGISTERED LAND SURVEYOR NO. 5005 STATE OF FLORIDA LB# 3591</small>
--------------------------	---

DATE	12/2/20
DRAWN BY	DLS
F.B./ PG.	NONE
SCALE	NONE
JOB NO.	8855escro

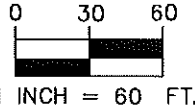
EXHIBIT "A"



LEGEND

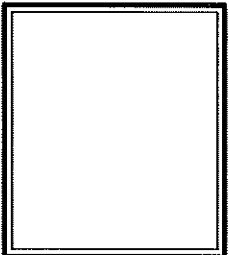
- ⊕—CENTERLINE
- FPL—FLORIDA POWER & LIGHT
- L.A.E.—LIMITED ACCESS EASEMENT
- O.R.B.—OFFICIAL RECORD BOOK
- P.B.—PLAT BOOK
- PG.—PAGE

GRAPHIC SCALE



SHEET 2 OF 2

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



DATE	12/2/20
DRAWN BY	DLS
F.B./ PG.	NONE
SCALE	1"=60'
JOB NO.	8655escro

PALM BEACH PARK OF COMMERCE P.I.P.D.—PLAT 19
45 FOOT DRAINAGE EASEMENT
SKETCH OF DESCRIPTION

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

PARTIAL RELEASE OF EASEMENT

(Unit of Development No. 53)

This Partial Release of Easement is given this 23rd day of March, 2022 by Northern Palm Beach County Improvement District, an independent special district of the State of Florida, 359 Hiatt Drive, City of Palm Beach Gardens, County of Palm Beach, State of Florida, 33418.

WITNESSETH:

WHEREAS, an easement was previously granted to Northern Palm Beach County Improvement District and recorded on August 18, 2015 in Official Record Book 27746 Page 0699 of the Public Records of Palm Beach County, Florida, (hereinafter referred to as the "Easement"); and

WHEREAS, the Easement encumbers the hereinafter described parcel of real property over which the Easement is no longer required.

NOW, THEREFORE, Northern Palm Beach County Improvement District does hereby terminate, cancel and release the Easement only as to that real property described as follows:

Arden P.U.D. POD H NORTH, according to the plat thereof, as recorded in Plat Book 133, Page 47, Public Records of Palm Beach County, Florida.

Provided, however, nothing herein contained is intended nor shall it be construed to impair, alter or diminish the effect or validity of the Easement as to the remaining real property encumbered by said Easement.

IN WITNESS WHEREOF, the undersigned have signed and sealed this Partial Release on the day and year first above written.

WITNESSES:
Victoria Bruno Loeb
Print Name: VICTORIA BRUNO LOEB

Michelle Haugen Hahn
Print Name: Michelle Haugen Hahn

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

By: *Matthew J. Boykin*
Print Name: Matthew J. Boykin
Title: PRESIDENT

ATTEST:
By: *Susan P. Schreff*
Assistant Secretary



[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 23rd day of March, 2022, by Matthew J. Boykin, as President, for Northern Palm Beach County Improvement District.

(Notary Seal)

Kathleen E. Roundtree
Notary Public State of Florida
Kathleen E. Roundtree
Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

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

PARTIAL RELEASE OF EASEMENT

(Unit of Development No. 53)

This Partial Release of Easement is given this 23rd day of March, 2022 by Northern Palm Beach County Improvement District, an independent special district of the State of Florida, 359 Hiatt Drive, City of Palm Beach Gardens, County of Palm Beach, State of Florida, 33418.

WITNESSETH:

WHEREAS, an easement was previously granted to Northern Palm Beach County Improvement District and recorded on August 18, 2015 in Official Record Book 27746 Page 0699 of the Public Records of Palm Beach County, Florida, (hereinafter referred to as the "Easement"); and

WHEREAS, the Easement encumbers the hereinafter described parcel of real property over which the Easement is no longer required.

NOW, THEREFORE, Northern Palm Beach County Improvement District does hereby terminate, cancel and release the Easement only as to that real property described as follows:

Arden P.U.D. POD I NORTH, according to the plat thereof, as recorded in Plat Book 133, Page 54, Public Records of Palm Beach County, Florida.

Provided, however, nothing herein contained is intended nor shall it be construed to impair, alter or diminish the effect or validity of the Easement as to the remaining real property encumbered by said Easement.

IN WITNESS WHEREOF, the undersigned have signed and sealed this Partial Release on the day and year first above written.

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

WITNESSES:

Victoria Bruno Loeb
Print Name: VICTORIA BRUNO LOEB

Michelle Haugen Hahn
Print Name: Michelle Haugen Hahn

By: *[Signature]*
Print Name: MATTHEW J. BOYKIN
Title: PRESIDENT

ATTEST:

By: *Susan P. Scheff*
Assistant Secretary



[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 23rd day of March, 2022, by Matthew J. Boykin, as President, for Northern Palm Beach County Improvement District.

(Notary Seal)



Kathleen E. Roundtree
Notary Public State of Florida
Kathleen E. Roundtree
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
Adrian M. Salee
Ellen T. Baker

DATE: April 27, 2022

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

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

RE: Assessments Received to Date Status Report

Attached is the “Tax Collection Status” report with receipts to date for the 2021-2022 fiscal year. The Assessments Received to Date Report shows year-to-date collections of \$33,363,481, representing a 97.66% collected rate.

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

Through April			
Fiscal Year Ending	Total Budget \$	YTD Collected \$	Total YTD Collected % of Budget
2022	\$ 34,164,263	\$ 33,363,481	97.66%
2021	\$ 31,694,504	\$ 31,215,078	98.49%
2020	\$ 32,069,289	\$ 29,267,909	91.26%
2019	\$ 30,878,079	\$ 30,266,580	98.02%
2018	\$ 30,395,272	\$ 29,870,636	98.27%
2017	\$ 29,851,907	\$ 29,026,808	97.24%
2016	\$ 24,785,265	\$ 24,241,260	97.81%
2015	\$ 24,863,731	\$ 24,279,881	97.65%
2014	\$ 25,594,227	\$ 24,884,470	97.23%
2013	\$ 29,609,110	\$ 28,479,027	96.18%

The next expected distribution is scheduled for May 11, 2022.

Northern Palm Beach County Improvement District
 Summary Budget Comparison
 From 10/1/2021 Through 9/30/2022

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
UNIT 1 - MAINTENANCE FUND	56,430.35	58,871.00	(2,440.65)	95.85%	4.14%
UNIT 2 - MAINTENANCE FUND	329,287.59	335,916.00	(6,628.41)	98.02%	1.97%
UNIT 2A - MAINTENANCE FUND	115,824.41	118,227.00	(2,402.59)	97.96%	2.03%
UNIT 2A - DEBT FUND	386,232.81	394,257.00	(8,024.19)	97.96%	2.03%
UNIT 2C - MAINTENANCE FUND	223,374.83	228,443.00	(5,068.17)	97.78%	2.21%
UNIT 2C - DEBT SERVICE FUND	5,482,419.12	5,608,164.00	(125,744.88)	97.75%	2.24%
UNIT 3 - MAINTENANCE FUND	359,217.96	369,111.00	(9,893.04)	97.31%	2.68%
UNIT 3A - MAINTENANCE FUND	167,795.95	170,192.00	(2,396.05)	98.59%	1.40%
UNIT 3A - DEBT FUND	420,815.60	426,824.00	(6,008.40)	98.59%	1.40%
UNIT 4 - MAINTENANCE FUND	533,109.26	555,139.00	(22,029.74)	96.03%	3.96%
UNIT 5 - MAINTENANCE FUND	285,989.74	291,708.00	(5,718.26)	98.03%	1.96%
UNIT 5A - MAINTENANCE FUND	281,258.19	284,339.00	(3,080.81)	98.91%	1.08%
UNIT 5B - MAINTENANCE FUND	97,887.21	99,290.00	(1,402.79)	98.58%	1.41%
UNIT 5B - DEBT FUND	399,246.16	404,971.00	(5,724.84)	98.58%	1.41%
UNIT 5C - MAINTENANCE FUND	44,352.48	45,357.00	(1,004.52)	97.78%	2.21%
UNIT 5D - MAINTENANCE FUND	99,050.65	101,050.00	(1,999.35)	98.02%	1.97%
UNIT 7 - MAINTENANCE FUND	111,043.05	112,871.00	(1,827.95)	98.38%	1.61%
UNIT 9 - MAINTENANCE FUND	115,768.74	117,482.00	(1,713.26)	98.54%	1.45%
UNIT 9A - MAINTENANCE FUND	797,310.60	810,911.00	(13,600.40)	98.32%	1.67%
UNIT 9A - DEBT FUND	2,855,279.57	2,903,989.00	(48,709.43)	98.32%	1.67%
UNIT 9B - MAINTENANCE FUND	593,985.78	604,061.00	(10,075.22)	98.33%	1.66%
UNIT 9B - DEBT FUND	1,348,582.07	1,371,458.00	(22,875.93)	98.33%	1.66%
UNIT 11 - MAINTENANCE FUND	2,593,253.54	2,651,214.00	(57,960.46)	97.81%	2.18%
UNIT 12 - MAINTENANCE FUND	62,932.21	63,988.00	(1,055.79)	98.35%	1.64%
UNIT 12A - MAINTENANCE FUND	26,097.52	26,149.00	(51.48)	99.80%	0.19%
UNIT 14 - MAINTENANCE FUND	784,833.04	806,817.00	(21,983.96)	97.27%	2.72%
UNIT 15 - MAINTENANCE FUND	807,577.17	834,377.00	(26,799.83)	96.78%	3.21%
UNIT 16 - MAINTENANCE FUND	856,480.06	956,170.00	(99,689.94)	89.57%	10.42%
UNIT 16 - DEBT FUND	690,519.77	770,893.00	(80,373.23)	89.57%	10.42%
UNIT 18 - MAINTENANCE FUND	1,540,726.86	1,583,397.00	(42,670.14)	97.30%	2.69%
UNIT 19 - MAINTENANCE FUND	551,577.18	574,312.00	(22,734.82)	96.04%	3.95%
UNIT 19A - MAINTENANCE FUND	42,475.18	42,917.00	(441.82)	98.97%	1.02%
UNIT 20 - MAINTENANCE FUND	226,960.07	229,681.00	(2,720.93)	98.81%	1.18%
UNIT 21 - MAINTENANCE FUND	372,915.79	377,905.00	(4,989.21)	98.67%	1.32%
UNIT 23 - MAINTENANCE FUND	196,909.18	198,621.00	(1,711.82)	99.13%	0.86%
UNIT 24 - MAINTENANCE FUND	223,037.55	224,576.00	(1,538.45)	99.31%	0.68%
UNIT 27B - MAINTENANCE FUND	121,215.23	123,560.00	(2,344.77)	98.10%	1.89%
UNIT 27B - DEBT FUND	288,620.10	293,842.00	(5,221.90)	98.22%	1.77%
UNIT 29 - MAINTENANCE FUND	42,151.96	42,232.00	(80.04)	99.81%	0.18%
UNIT 31 - MAINTENANCE FUND	849,016.44	865,166.00	(16,149.56)	98.13%	1.86%
UNIT 32 - MAINTENANCE FUND	20,133.85	20,500.00	(366.15)	98.21%	1.78%
UNIT 32A - MAINTENANCE FUND	5,426.96	5,621.00	(194.04)	96.54%	3.45%
UNIT 33 - MAINTENANCE FUND	14,645.02	14,645.00	0.02	100.00%	0.00%
UNIT 34 - MAINTENANCE FUND	170,568.94	176,826.00	(6,257.06)	96.46%	3.53%
UNIT 38 - MAINTENANCE FUND	75,297.42	77,046.00	(1,748.58)	97.73%	2.26%
UNIT 41 - MAINTENANCE FUND	4,241.64	4,242.00	(0.36)	99.99%	0.00%
UNIT 43 - MAINTENANCE FUND	870,199.24	877,167.00	(6,967.76)	99.20%	0.79%
UNIT 43 - DEBT FUND	1,255,431.09	1,266,308.00	(10,876.91)	99.14%	0.85%
UNIT 44 - MAINTENANCE FUND	51,712.90	53,341.00	(1,628.10)	96.94%	3.05%
UNIT 44 - DEBT FUND	598,424.69	617,267.00	(18,842.31)	96.94%	3.05%
UNIT 45 - MAINTENANCE FUND	425,399.26	433,401.00	(8,001.74)	98.15%	1.84%
Unit 45- Debt Fund	275,998.80	281,190.00	(5,191.20)	98.15%	1.84%
Unit 46 - Maint Fund	44,398.61	45,302.00	(903.39)	98.00%	1.99%

Northern Palm Beach County Improvement District
 Summary Budget Comparison
 From 10/1/2021 Through 9/30/2022

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
Unit 46 - Debt Service Fund	774,532.33	789,792.00	(15,259.67)	98.06%	1.93%
UNIT 47- MAINTENANCE FUND	43,002.63	44,146.00	(1,143.37)	97.41%	2.58%
UNIT 49- MAINTENANCE FUND	70,282.16	72,233.00	(1,950.84)	97.29%	2.70%
UNIT 51 - MAINTENANCE FUND	32,590.36	34,062.00	(1,471.64)	95.67%	4.32%
Unit 53 - Maintenance Fund	73,454.00	73,976.00	(522.00)	99.29%	0.70%
Unit 53 Debt Service Fund	<u>3,176,180.41</u>	<u>3,198,750.00</u>	<u>(22,569.59)</u>	<u>99.29%</u>	<u>0.70%</u>
Report Difference	<u>33,363,481.28</u>	<u>34,164,263.00</u>	<u>(800,781.72)</u>	<u>97.66%</u>	<u>2.34%</u>



NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

QUARTERLY FINANCIAL REPORT

QUARTER ENDED MARCH 31, 2022



TABLE OF CONTENTS

QUARTERLY OVERVIEW	2
ASSESSMENT COLLECTION GRAPH	4
INVESTMENT INCOME GRAPH	4
ASSESSMENT COLLECTION REPORT	5
INVESTMENT REPORTS	7
GENERAL FUND FINANCIAL STATEMENT	9
SPECIAL REVENUE FUND FINANCIAL STATEMENTS	10
DEBT SERVICE FUND FINANCIAL STATEMENTS	74
CAPITAL PROJECT FUND FINANCIAL STATEMENTS	78

Quarterly Overview of Financial Statement variance information as of 03/31/22

Variances common among all Units of Development:

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

General Fund

- Insurance -General is over budget due to the addition of property within the District during the prior year, including the park in Arden, which increased the premium for that category. In addition, the increase in estimated payroll with the anticipated staffing changes, contributed to the increases in general liability and public official's insurance categories, which use salary as a basis for calculation.

Unit 2A- MacArthur Overlay

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

Unit 14- Eastpointe

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

Unit 16- Palm Beach Park of Commerce

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

Unit 20- Juno Isles

- Other Professional Services is over budget due to payment to a grant manager to apply for grant funding for seawall restoration project.
- Repayment to Landowner is over budget due to a board approved repayment to The Preserve at Juno Beach for a difference in assessment amounts from prior years.

Unit 21- Old Marsh

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

Unit 23- The Shores

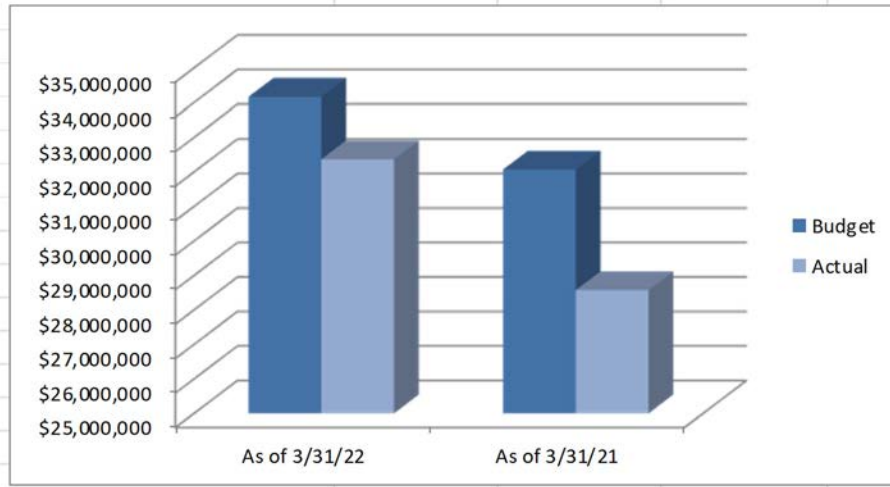
- Repair and Maintenance Culverts is over budget due to video inspections of culverts more expensive than budgeted as well as an emergency pipe cleanout necessary to insure proper drainage.

Unit 31- BallenIsles

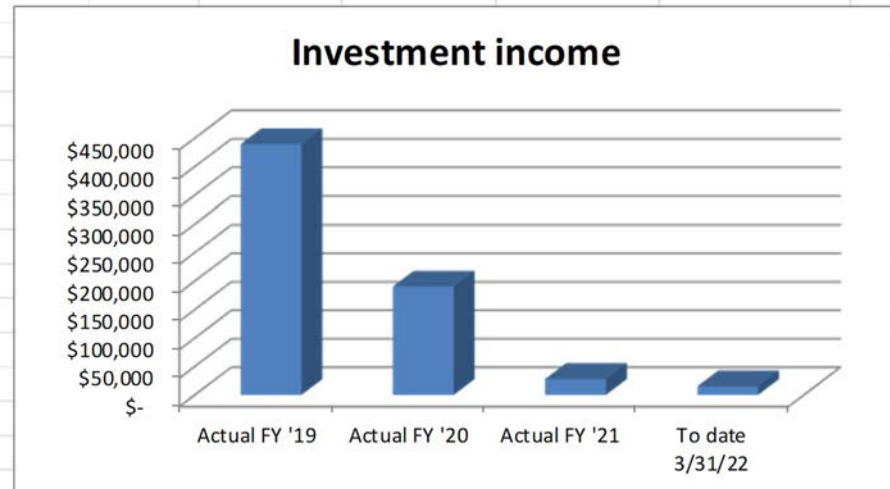
- Buildings is over budget due to installment payments on the Purchase and Sale agreement for the PGA Guardhouse made during this year and budgeted during the prior year.
- Improvements Other than Buildings is over budget due to surge protection installed on the irrigation system controllers that was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

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

Non Ad-Valorem Assessments				
	Budget	Actual	\$	%
As of 3/31/22	\$ 34,164,263	\$ 32,366,469	(1,797,794.00)	-5.3%
As of 3/31/21	\$ 32,069,289	\$ 28,573,638	(3,495,651.00)	-10.9%
In(De)crease from prior year - \$	2,094,974.00	3,792,831.00		
In(De)crease from prior year - %	-6.1%	-11.7%		



Investment income:*				
	Actual FY '19	Actual FY '20	Actual FY '21	To date 3/31/22
Investment income	\$ 439,205	\$ 190,164	\$ 27,766	\$ 15,072



*Maintenance funds only

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

Description	Bank Balance			% of Investments	Interest Rates		
	Current Month	Prior Month	Prior Year		Current Month	Prior Month	This Month Last Year
Pooled Cash Accounts:							
Wells Fargo (2)	\$ 26,568,056	\$ 52,671,661	\$ 13,823,754	35.7%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 4,987,599	\$ 4,987,175	\$ 4,981,570	6.7%	0.10%	0.10%	0.20%
FL FIT CP Pool Investments	\$ -	\$ -	\$ -	0.0%	0.00%	0.00%	0.00%
FL FIT PDP Investments	\$ -	\$ -	\$ -	0.0%	0.00%	0.00%	0.00%
Dreyfus Govt Cash Mgmt (DR289)	\$ 4,000,072	\$ 72	\$ 4,000,182	5.4%	0.00%	0.00%	0.03%
Dreyfus Pfd MM (DR194)	\$ 9,000,181	\$ 181	\$ 9,000,548	12.1%	0.00%	0.00%	0.02%
Dreyfus Trsy Agy (DR521)	\$ 4,000,024	\$ 24	\$ 4,000,157	5.4%	0.00%	0.00%	0.02%
JP Morgan USTrsy (J3918)	\$ 8,000,029	\$ 29	\$ 8,000,261	10.8%	0.00%	0.00%	0.02%
Total Pooled Cash	\$ 56,555,961	\$ 57,659,142	\$ 43,806,472				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 119,083	\$ 119,083	\$ 11,265,088	0.2%	0.00%	0.00%	0.00%
Reserve Funds	\$ 10,367,421	\$ 10,367,352	\$ 11,946,934	13.9%	0.00% - 0.25%	0.00% - 0.25%	0.00% - 1.92%
Project Funds	\$ 7,351,804	\$ 8,366,331	\$ 15,689,738	9.9%	0.00%	0.00%	0.00%
Total Trust Monies	\$ 17,838,308	\$ 18,852,765	\$ 38,901,760				
GRAND TOTAL	\$ 74,394,269	\$ 76,511,907	\$ 82,708,232				

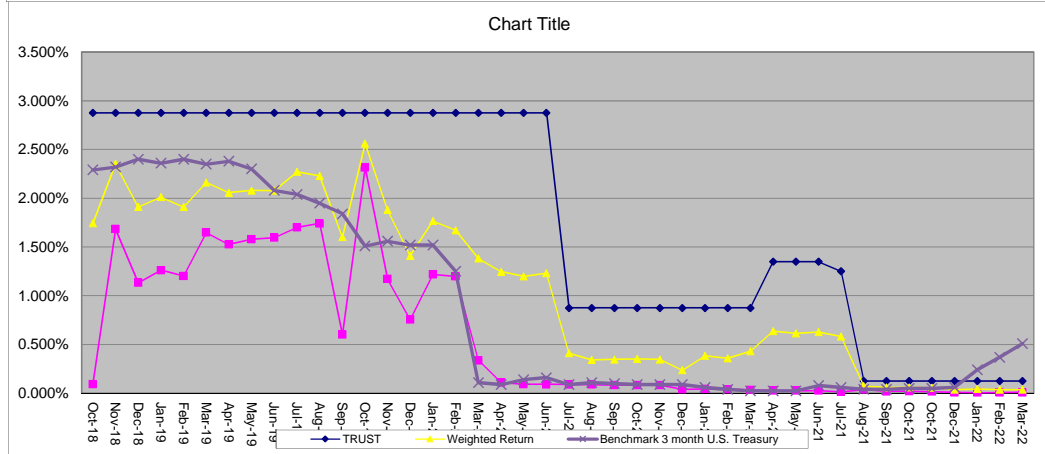
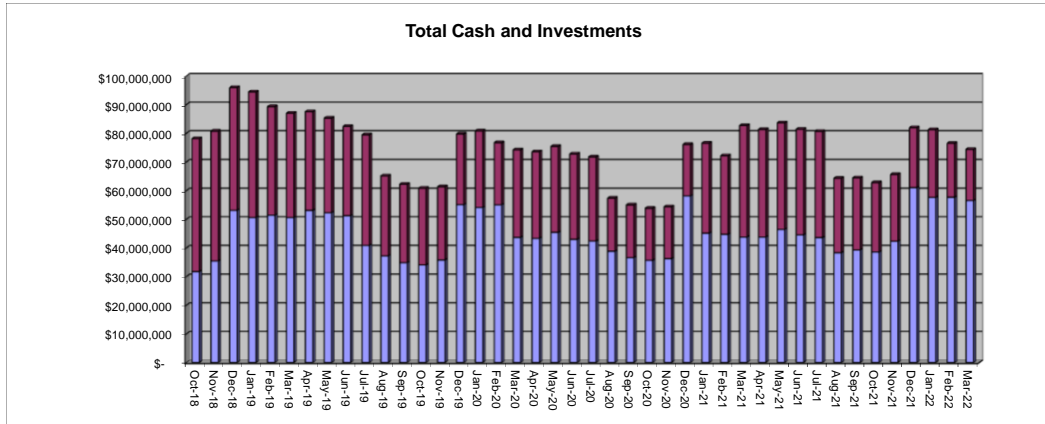
Notes:

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

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

NPBCID
CASH INVESTMENTS
SUMMARY

DOLLARS				RATES			Benchmark 3	Above /
Date	EIPC	TRUST	TOTAL	EIPC	TRUST	Weighted	month U.S.	(Below)
						Return	Treasury	Benchmark
10/31/2018	\$ 31,753,068	\$ 46,359,164	\$ 78,112,232	0.093%	2.875%	1.744%	2.290%	(0.546%)
11/30/2018	\$ 35,431,088	\$ 45,319,495	\$ 80,750,583	1.685%	2.875%	2.353%	2.320%	0.033%
12/31/2018	\$ 53,139,089	\$ 42,807,044	\$ 95,946,133	1.132%	2.875%	1.909%	2.400%	(0.491%)
1/31/2019	\$ 50,588,219	\$ 43,838,283	\$ 94,426,502	1.262%	2.875%	2.011%	2.360%	(0.349%)
2/28/2019	\$ 51,417,527	\$ 37,899,490	\$ 89,317,017	1.200%	2.875%	1.911%	2.400%	(0.489%)
3/31/2019	\$ 50,583,016	\$ 36,414,835	\$ 86,997,851	1.647%	2.875%	2.161%	2.350%	(0.189%)
4/30/2019	\$ 53,084,610	\$ 34,434,670	\$ 87,519,280	1.526%	2.875%	2.057%	2.380%	(0.323%)
5/31/2019	\$ 52,282,497	\$ 33,001,907	\$ 85,284,404	1.578%	2.875%	2.080%	2.300%	(0.220%)
6/30/2019	\$ 51,229,577	\$ 31,176,667	\$ 82,406,244	1.594%	2.875%	2.079%	2.080%	(0.001%)
7/31/2019	\$ 40,900,006	\$ 38,554,936	\$ 79,454,942	1.701%	2.875%	2.271%	2.040%	0.231%
8/31/2019	\$ 37,189,455	\$ 27,913,993	\$ 65,103,448	1.742%	2.875%	2.228%	1.950%	0.278%
9/30/2019	\$ 34,843,124	\$ 27,383,887	\$ 62,227,011	0.601%	2.875%	1.602%	1.840%	(0.238%)
10/31/2019	\$ 34,090,433	\$ 26,759,971	\$ 60,850,404	2.314%	2.875%	2.561%	1.510%	1.051%
11/30/2019	\$ 35,790,144	\$ 25,533,310	\$ 61,323,454	1.172%	2.875%	1.881%	1.560%	0.321%
12/31/2019	\$ 55,093,087	\$ 24,666,489	\$ 79,759,576	0.755%	2.875%	1.410%	1.520%	(0.110%)
1/31/2020	\$ 54,093,909	\$ 26,752,349	\$ 80,846,258	1.219%	2.875%	1.767%	1.520%	0.247%
2/29/2020	\$ 55,044,055	\$ 21,669,852	\$ 76,713,907	1.199%	2.875%	1.673%	1.250%	0.423%
3/31/2020	\$ 43,666,929	\$ 30,543,043	\$ 74,209,972	0.337%	2.875%	1.382%	1.110%	1.272%
4/30/2020	\$ 43,337,898	\$ 30,211,421	\$ 73,549,319	0.110%	2.875%	1.246%	0.090%	1.156%
5/31/2020	\$ 45,428,424	\$ 29,985,965	\$ 75,414,389	0.092%	2.875%	1.199%	0.140%	1.059%
6/30/2020	\$ 42,982,700	\$ 29,801,366	\$ 72,784,066	0.091%	2.875%	1.231%	0.160%	1.071%
7/31/2020	\$ 42,402,024	\$ 29,329,301	\$ 71,731,325	0.088%	0.875%	0.410%	0.090%	0.320%
8/31/2020	\$ 38,854,275	\$ 18,504,919	\$ 57,359,194	0.088%	0.875%	0.342%	0.110%	0.232%
9/30/2020	\$ 36,596,902	\$ 18,402,238	\$ 54,999,140	0.082%	0.875%	0.347%	0.100%	0.247%
10/31/2020	\$ 35,692,354	\$ 18,162,064	\$ 53,854,418	0.084%	0.875%	0.351%	0.090%	0.261%
11/30/2020	\$ 36,245,110	\$ 18,118,076	\$ 54,363,186	0.083%	0.875%	0.347%	0.090%	0.257%
12/31/2020	\$ 58,159,813	\$ 17,945,489	\$ 76,105,302	0.041%	0.875%	0.238%	0.090%	0.148%
1/31/2021	\$ 45,138,805	\$ 31,423,948	\$ 76,562,753	0.043%	0.875%	0.384%	0.060%	0.324%
2/28/2021	\$ 44,736,318	\$ 27,432,104	\$ 72,168,422	0.041%	0.875%	0.358%	0.040%	0.318%
3/31/2021	\$ 43,806,472	\$ 38,901,760	\$ 82,708,232	0.035%	0.875%	0.430%	0.025%	0.405%
4/30/2021	\$ 43,807,086	\$ 37,526,894	\$ 81,333,980	0.027%	1.350%	0.637%	0.025%	0.612%
5/31/2021	\$ 46,479,256	\$ 37,172,228	\$ 83,651,484	0.027%	1.350%	0.615%	0.025%	0.590%
6/30/2021	\$ 44,542,699	\$ 36,873,957	\$ 81,416,656	0.028%	1.350%	0.627%	0.080%	0.547%
7/31/2021	\$ 43,597,236	\$ 37,066,930	\$ 80,664,166	0.014%	1.250%	0.582%	0.060%	0.522%
8/31/2021	\$ 38,331,106	\$ 25,983,503	\$ 64,314,610	0.038%	0.125%	0.073%	0.040%	0.033%
9/30/2021	\$ 39,277,300	\$ 25,179,242	\$ 64,456,542	0.019%	0.125%	0.060%	0.040%	0.020%
10/31/2021	\$ 38,575,121	\$ 24,219,417	\$ 62,794,538	0.019%	0.125%	0.060%	0.050%	0.010%
11/30/2021	\$ 42,331,957	\$ 23,301,835	\$ 65,633,792	0.018%	0.125%	0.056%	0.050%	0.006%
12/31/2021	\$ 61,034,165	\$ 20,932,763	\$ 81,966,928	0.008%	0.125%	0.038%	0.060%	(0.022%)
1/31/2022	\$ 57,639,703	\$ 23,632,627	\$ 81,272,331	0.009%	0.125%	0.042%	0.240%	(0.198%)
2/28/2022	\$ 57,659,142	\$ 18,852,765	\$ 76,511,907	0.009%	0.125%	0.037%	0.370%	(0.333%)
3/31/2022	\$ 56,555,961	\$ 17,838,308	\$ 74,394,269	0.009%	0.125%	0.037%	0.510%	(0.473%)



Northern Palm Beach County Improvement District

Summary Budget Comparison
From 10/1/2021 Through 3/31/2022

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
UNIT 1 - MAINTENANCE FUND	53,621.83	58,871.00	(5,249.17)	91.08%	8.91%
UNIT 2 - MAINTENANCE FUND	318,495.60	335,916.00	(17,420.40)	94.81%	5.18%
UNIT 2A - MAINTENANCE FUND	112,427.04	118,227.00	(5,799.96)	95.09%	4.90%
UNIT 2A - DEBT FUND	374,899.88	394,257.00	(19,357.12)	95.09%	4.90%
UNIT 2C - MAINTENANCE FUND	220,390.76	228,443.00	(8,052.24)	96.47%	3.52%
UNIT 2C - DEBT SERVICE FUND	5,408,652.24	5,608,164.00	(199,511.76)	96.44%	3.55%
UNIT 3 - MAINTENANCE FUND	348,897.47	369,111.00	(20,213.53)	94.52%	5.47%
UNIT 3A - MAINTENANCE FUND	165,136.42	170,192.00	(5,055.58)	97.02%	2.97%
UNIT 3A - DEBT FUND	414,145.74	426,824.00	(12,678.26)	97.02%	2.97%
UNIT 4 - MAINTENANCE FUND	511,627.99	555,139.00	(43,511.01)	92.16%	7.83%
UNIT 5 - MAINTENANCE FUND	277,394.72	291,708.00	(14,313.28)	95.09%	4.90%
UNIT 5A - MAINTENANCE FUND	276,897.16	284,339.00	(7,441.84)	97.38%	2.61%
UNIT 5B - MAINTENANCE FUND	93,985.56	99,290.00	(5,304.44)	94.65%	5.34%
UNIT 5B - DEBT FUND	383,332.89	404,971.00	(21,638.11)	94.65%	5.34%
UNIT 5C - MAINTENANCE FUND	42,391.33	45,357.00	(2,965.67)	93.46%	6.53%
UNIT 5D - MAINTENANCE FUND	95,647.71	101,050.00	(5,402.29)	94.65%	5.34%
UNIT 7 - MAINTENANCE FUND	107,551.98	112,871.00	(5,319.02)	95.28%	4.71%
UNIT 9 - MAINTENANCE FUND	111,924.16	117,482.00	(5,557.84)	95.26%	4.73%
UNIT 9A - MAINTENANCE FUND	758,784.09	810,911.00	(52,126.91)	93.57%	6.42%
UNIT 9A - DEBT FUND	2,717,310.49	2,903,989.00	(186,678.51)	93.57%	6.42%
UNIT 9B - MAINTENANCE FUND	563,406.79	604,061.00	(40,654.21)	93.26%	6.73%
UNIT 9B - DEBT FUND	1,279,155.63	1,371,458.00	(92,302.37)	93.26%	6.73%
UNIT 11 - MAINTENANCE FUND	2,471,445.89	2,651,214.00	(179,768.11)	93.21%	6.78%
UNIT 12 - MAINTENANCE FUND	60,139.84	63,988.00	(3,848.16)	93.98%	6.01%
UNIT 12A - MAINTENANCE FUND	24,554.05	26,149.00	(1,594.95)	93.90%	6.09%
UNIT 14 - MAINTENANCE FUND	748,757.70	806,817.00	(58,059.30)	92.80%	7.19%
UNIT 15 - MAINTENANCE FUND	775,806.02	834,377.00	(58,570.98)	92.98%	7.01%
UNIT 16 - MAINTENANCE FUND	847,365.81	956,170.00	(108,804.19)	88.62%	11.37%
UNIT 16 - DEBT FUND	683,171.59	770,893.00	(87,721.41)	88.62%	11.37%
UNIT 18 - MAINTENANCE FUND	1,481,318.34	1,583,397.00	(102,078.66)	93.55%	6.44%
UNIT 19 - MAINTENANCE FUND	546,204.15	574,312.00	(28,107.85)	95.10%	4.89%
UNIT 19A - MAINTENANCE FUND	41,990.40	42,917.00	(926.60)	97.84%	2.15%
UNIT 20 - MAINTENANCE FUND	213,941.85	229,681.00	(15,739.15)	93.14%	6.85%
UNIT 21 - MAINTENANCE FUND	356,623.16	377,905.00	(21,281.84)	94.36%	5.63%
UNIT 23 - MAINTENANCE FUND	189,530.61	198,621.00	(9,090.39)	95.42%	4.57%
UNIT 24 - MAINTENANCE FUND	215,699.77	224,576.00	(8,876.23)	96.04%	3.95%
UNIT 27B - MAINTENANCE FUND	118,066.78	123,560.00	(5,493.22)	95.55%	4.44%
UNIT 27B - DEBT FUND	280,772.69	293,842.00	(13,069.31)	95.55%	4.44%
UNIT 29 - MAINTENANCE FUND	41,030.66	42,232.00	(1,201.34)	97.15%	2.84%
UNIT 31 - MAINTENANCE FUND	813,442.88	865,166.00	(51,723.12)	94.02%	5.97%
UNIT 32 - MAINTENANCE FUND	19,308.89	20,500.00	(1,191.11)	94.18%	5.81%
UNIT 32A - MAINTENANCE FUND	4,990.17	5,621.00	(630.83)	88.77%	11.22%
UNIT 33 - MAINTENANCE FUND	13,764.32	14,645.00	(880.68)	93.98%	6.01%
UNIT 34 - MAINTENANCE FUND	157,075.08	176,826.00	(19,750.92)	88.83%	11.16%
UNIT 38 - MAINTENANCE FUND	72,193.56	77,046.00	(4,852.44)	93.70%	6.29%
UNIT 41 - MAINTENANCE FUND	4,133.41	4,242.00	(108.59)	97.44%	2.55%
UNIT 43 - MAINTENANCE FUND	851,858.32	877,167.00	(25,308.68)	97.11%	2.88%
UNIT 43 - DEBT FUND	1,226,790.51	1,266,308.00	(39,517.49)	96.87%	3.12%
UNIT 44 - MAINTENANCE FUND	49,758.84	53,341.00	(3,582.16)	93.28%	6.71%
UNIT 44 - DEBT FUND	575,812.36	617,267.00	(41,454.64)	93.28%	6.71%
UNIT 45 - MAINTENANCE FUND	413,446.01	433,401.00	(19,954.99)	95.39%	4.60%
Unit 45- Debt Fund	268,243.51	281,190.00	(12,946.49)	95.39%	4.60%
Unit 46 - Maint Fund	42,754.37	45,302.00	(2,547.63)	94.37%	5.62%

Northern Palm Beach County Improvement District

Summary Budget Comparison
From 10/1/2021 Through 3/31/2022

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
Unit 46 - Debt Service Fund	746,947.87	789,792.00	(42,844.13)	94.57%	5.42%
UNIT 47- MAINTENANCE FUND	41,251.16	44,146.00	(2,894.84)	93.44%	6.55%
UNIT 49- MAINTENANCE FUND	70,282.16	72,233.00	(1,950.84)	97.29%	2.70%
UNIT 51 - MAINTENANCE FUND	30,243.24	34,062.00	(3,818.76)	88.78%	11.21%
Unit 53 - Maintenance Fund	73,048.07	73,976.00	(927.93)	98.74%	1.25%
Unit 53 Debt Service Fund	<u>3,158,627.49</u>	<u>3,198,750.00</u>	<u>(40,122.51)</u>	<u>98.74%</u>	<u>1.25%</u>
Report Difference	<u>32,366,469.01</u>	<u>34,164,263.00</u>	<u>(1,797,793.99)</u>	<u>94.74%</u>	<u>5.26%</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual- General Fund (Cash Basis)
GEN - General Fund
From 10/1/2021 Through 3/31/2022

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00
Investment income	356.25	0.00	356.25
Miscellaneous	<u>3,414.36</u>	<u>0.00</u>	<u>3,414.36</u>
Total Revenues:	<u>3,770.61</u>	<u>0.00</u>	<u>3,770.61</u>
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	1,001,101.00	2,242,527.00	1,241,426.00
ENGINEERING FEES	7,086.00	50,000.00	42,914.00
LEGAL SERVICES	36,868.50	130,000.00	93,131.50
IT Services	47,491.14	73,791.00	26,299.86
LANDSCAPE MAINTENANCE	19,045.25	47,565.00	28,519.75
ELECTRICITY	6,954.08	24,804.00	17,849.92
INSURANCE-GENERAL	263,110.20	252,835.00	(10,275.20)
REPAIR & MAINT-BLDG	26,075.11	169,500.00	143,424.89
R & M - HVAC REPAIRS	7,740.80	50,000.00	42,259.20
PUBLIC INFORMATION	15,310.73	30,000.00	14,689.27
FUEL-VEHICLES	19,500.34	35,000.00	15,499.66
Other	<u>693,588.36</u>	<u>1,506,724.00</u>	<u>813,135.64</u>
Total Physical Environment	2,143,871.51	4,612,746.00	2,468,874.49
Capital outlay	48,257.76	108,500.00	60,242.24
Principal	0.00	17,750.00	17,750.00
Interest	<u>1,435.27</u>	<u>2,871.00</u>	<u>1,435.73</u>
Total Expenditures:	<u>2,193,564.54</u>	<u>4,741,867.00</u>	<u>2,548,302.46</u>
Excess (deficiency) of revenues over expenditures	<u>(2,189,793.93)</u>	<u>(4,741,867.00)</u>	<u>2,552,073.07</u>
Other financing sources (uses):			
Transfers in	2,178,246.54	4,646,867.00	(2,468,620.46)
Transfers out	0.00	0.00	0.00
Capital contributions from landowners	0.00	0.00	0.00
Proceeds from sales/disposals of capital assets	39,588.00	0.00	39,588.00
Total Other financing sources (uses):	<u>2,217,834.54</u>	<u>4,646,867.00</u>	<u>(2,429,032.46)</u>
Net change in fund balance	28,040.61	(95,000.00)	123,040.61
Fund balances, beginning of year	899,633.46	0.00	899,633.46
Total Fund balances, beginning of year	<u>899,633.46</u>	<u>0.00</u>	<u>899,633.46</u>
Fund balance, end of year	<u>927,674.07</u>	<u>(95,000.00)</u>	<u>1,022,674.07</u>

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	127,463	131,898	(4,435)
Intergovernmental revenues	0	0	0
Investment income	132	0	132
Miscellaneous	1,340	0	1,340
Total Revenues:	<u>128,934</u>	<u>131,898</u>	<u>(2,964)</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	436	784	348
CHEMICAL WEED CONTROL	6,027	14,464	8,438
MOWING SERVICES	11,388	29,547	18,159
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	229	595	366
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT - GENERAL	690	2,500	1,810
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT- RTU GATES	0	500	500
Other	534	561	27
Total Physical Environment	<u>19,304</u>	<u>66,451</u>	<u>47,147</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	10,000	10,000
Other	777	2,776	1,999
Total Capital outlay	<u>777</u>	<u>12,776</u>	<u>11,999</u>
Total Expenditures:	<u>20,081</u>	<u>79,227</u>	<u>59,146</u>
Excess (deficiency) of revenues over expenditures	<u>108,854</u>	<u>52,671</u>	<u>56,183</u>
Other financing sources (uses):			
Transfers out	(25,113)	(62,671)	37,558
Total Other financing sources (uses):	<u>(25,113)</u>	<u>(62,671)</u>	<u>37,558</u>
Net change in fund balance	83,740	(10,000)	93,740
Fund balances, beginning of year	195,369	0	195,369
Total Fund balances, beginning of year	<u>195,369</u>	<u>0</u>	<u>195,369</u>
Fund balance, end of period	<u>279,109</u>	<u>(10,000)</u>	<u>289,109</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	310,132	327,053	(16,921)
Intergovernmental revenues	0	0	0
Investment income	227	0	227
Miscellaneous	1,980	0	1,980
Total Revenues:	312,339	327,053	(14,714)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	1,070	0	(1,070)
ENVIRONMENTAL LIASON	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,075	1,934	859
CHEMICAL WEED CONTROL	7,439	17,855	10,416
MOWING SERVICES	4,502	11,680	7,178
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	6,887	31,233	24,346
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,900	2,500	(400)
REPAIR & MAINT - GENERAL	0	4,500	4,500
REPAIR & MAINT-TELEMETRY	4	17,000	16,996
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE	0	500	500
R&M- Aerator refurbishments	5,236	6,250	1,014
REPAIR & MAINT- RTU GATES	0	500	500
Other	11,975	19,223	7,248
Total Physical Environment	41,089	134,425	93,336
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	6,000	6,000
Other	3,277	11,713	8,436
Total Capital outlay	3,277	17,713	14,436
Total Expenditures:	44,366	152,138	107,772
Excess (deficiency) of revenues over expenditures	267,973	174,915	93,058
Other financing sources (uses):			
Transfers out	(77,132)	(191,915)	114,783
Total Other financing sources (uses):	(77,132)	(191,915)	114,783
Net change in fund balance	190,841	(17,000)	207,841
Fund balances, beginning of year	327,033	0	327,033
Total Fund balances, beginning of year	327,033	0	327,033
Fund balance, end of period	517,874	(17,000)	534,874

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2A
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	108,031	113,680	(5,649)
Intergovernmental revenues	0	0	0
Investment income	158	0	158
Miscellaneous	500	0	500
Total Revenues:	<u>108,689</u>	<u>113,680</u>	<u>(4,991)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	543	500	(43)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	6,848	500	(6,348)
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	215	215
AUDITORS SERVICES	602	1,084	482
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	969	2,514	1,545
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	201	10,000	9,799
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
REPAIR & MAINT - GATE	0	1,200	1,200
REPAIR & MAINT- RTU GATES	0	4,500	4,500
Other	1,591	2,684	1,093
Total Physical Environment	<u>10,754</u>	<u>32,947</u>	<u>22,193</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>10,754</u>	<u>32,947</u>	<u>22,193</u>
Excess (deficiency) of revenues over expenditures	<u>97,936</u>	<u>80,733</u>	<u>17,203</u>
Other financing sources (uses):			
Transfers out	(34,954)	(80,733)	45,779
Total Other financing sources (uses):	<u>(34,954)</u>	<u>(80,733)</u>	<u>45,779</u>
Net change in fund balance	62,982	0	62,982
Fund balances, beginning of year	<u>288,375</u>	<u>0</u>	<u>288,375</u>
Total Fund balances, beginning of year	<u>288,375</u>	<u>0</u>	<u>288,375</u>
Fund balance, end of period	<u>351,356</u>	<u>0</u>	<u>351,356</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2C
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	211,664	219,657	(7,993)
Intergovernmental revenues	0	0	0
Investment income	209	0	209
Miscellaneous	7,164	0	7,164
Total Revenues:	<u>219,037</u>	<u>219,657</u>	<u>(620)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	430	430
AUDITORS SERVICES	820	1,475	655
CHEMICAL WEED CONTROL	642	1,540	898
TRASH DISPOSAL	0	1,000	1,000
PRESERVE/EXOTIC MAINT	4,213	89,250	85,037
REPAIR & MAINT-AERATORS	0	12,500	12,500
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMTRY	0	5,000	5,000
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	3,500	3,500
R&M- Aerator refurbishments	0	0	0
Other	2,730	3,931	1,201
Total Physical Environment	<u>8,405</u>	<u>144,126</u>	<u>135,721</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>8,405</u>	<u>144,126</u>	<u>135,721</u>
Excess (deficiency) of revenues over expenditures	<u>210,632</u>	<u>75,531</u>	<u>135,101</u>
Other financing sources (uses):			
Transfers out	(32,383)	(55,531)	23,148
Total Other financing sources (uses):	<u>(32,383)</u>	<u>(55,531)</u>	<u>23,148</u>
Net change in fund balance	178,249	20,000	158,249
Fund balances, beginning of year	316,218	0	316,218
Total Fund balances, beginning of year	<u>316,218</u>	<u>0</u>	<u>316,218</u>
Fund balance, end of period	<u>494,468</u>	<u>20,000</u>	<u>474,468</u>

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	335,193	361,565	(26,372)
Intergovernmental revenues	0	0	0
Investment income	248	0	248
Miscellaneous	6,961	0	6,961
Total Revenues:	342,403	361,565	(19,162)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	1,000	1,000
LEGAL SERVICES	83	1,000	918
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	765	1,376	611
CHEMICAL WEED CONTROL	11,083	28,756	17,673
MOWING SERVICES	15,223	41,298	26,075
TRASH DISPOSAL	0	2,500	2,500
LANDSCAPE MAINTENANCE	306	794	488
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	5,040	5,040
REPAIR & MAINT-AERATORS	0	7,332	7,332
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	10,170	105,560	95,390
REPAIR & MAINT - GENERAL	0	350	350
REPAIR & MAINT-TELEMETRY	16	19,000	18,984
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT- RTU GATES	0	1,000	1,000
Other	3,632	7,707	4,075
Total Physical Environment	41,278	227,713	186,435
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	12,000	12,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	6,780	45,000	38,220
Other	983	6,254	5,271
Total Capital outlay	7,763	63,254	55,491
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	49,041	290,967	241,926
Excess (deficiency) of revenues over expenditures	293,361	70,598	222,763
Other financing sources (uses):			
Transfers out	(50,218)	(120,598)	70,380
Capital contributions from landowners	4,500	0	4,500
Total Other financing sources (uses):	(45,718)	(120,598)	74,880
Net change in fund balance	247,644	(50,000)	297,644
Fund balances, beginning of year	338,248	0	338,248

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	338,248	0	338,248
Fund balance, end of period	585,892	(50,000)	635,892

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	158,636	163,646	(5,010)
Intergovernmental revenues	0	0	0
Investment income	193	0	193
Miscellaneous	2,419	0	2,419
Total Revenues:	<u>161,248</u>	<u>163,646</u>	<u>(2,398)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	5,130	29,000	23,870
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	2,073	500	(1,573)
FINANCIAL CONS./ADVISOR	0	215	215
IT Services	0	0	0
AUDITORS SERVICES	746	1,342	596
CHEMICAL WEED CONTROL	3,188	8,273	5,085
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	7,417	27,174	19,757
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	3,500	3,500
REPAIR & MAINT - GATE	0	0	0
Repairs & Maint - Catch Basins	0	45,000	45,000
R&M- Aerator refurbishments	10,749	12,500	1,751
REPAIR & MAINT- STREET SWEEP	7,779	16,650	8,871
Other	<u>12,419</u>	<u>27,647</u>	<u>15,228</u>
Total Physical Environment	<u>49,502</u>	<u>198,051</u>	<u>148,549</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>49,502</u>	<u>198,051</u>	<u>148,549</u>
Excess (deficiency) of revenues over expenditures	<u>111,746</u>	<u>(34,405)</u>	<u>146,151</u>
Other financing sources (uses):			
Transfers out	(28,612)	(65,595)	36,983
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(28,612)</u>	<u>(65,595)</u>	<u>36,983</u>
Net change in fund balance	83,134	(100,000)	183,134
Fund balances, beginning of year	<u>339,331</u>	<u>0</u>	<u>339,331</u>
Total Fund balances, beginning of year	<u>339,331</u>	<u>0</u>	<u>339,331</u>
Fund balance, end of period	<u>422,465</u>	<u>(100,000)</u>	<u>522,465</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 4
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	506,928	548,647	(41,719)
Intergovernmental revenues	0	0	0
Investment income	390	0	390
Miscellaneous	3,025	0	3,025
Total Revenues:	510,342	548,647	(38,305)
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	1,221	2,197	976
CHEMICAL WEED CONTROL	6,712	17,415	10,703
MOWING SERVICES	7,753	20,116	12,363
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	637	1,654	1,017
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	11,843	68,053	56,210
REPAIR & MAINT-CANAL/LAKE	3,200	4,500	1,300
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	8	7,500	7,492
REPAIR & MAINT-CULVERTS	4,905	300,000	295,095
REPAIR & MAINT - GATE	850	500	(350)
R&M- Aerator refurbishments	10,472	12,500	2,028
REPAIR & MAINT- RTU GATES	0	1,500	1,500
Other	24,580	50,670	26,090
Total Physical Environment	72,180	497,855	425,675
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	6,400	0	(6,400)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	58,500	58,500
Other	3,391	11,228	7,837
Total Capital outlay	9,791	69,728	59,937
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	81,971	567,583	485,612
Excess (deficiency) of revenues over expenditures	428,370	(18,936)	447,306
Other financing sources (uses):			
Transfers out	(79,521)	(181,064)	101,543
Total Other financing sources (uses):	(79,521)	(181,064)	101,543
Net change in fund balance	348,850	(200,000)	548,850
Fund balances, beginning of year	569,235	0	569,235
Total Fund balances, beginning of year	569,235	0	569,235

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 4
 From 10/1/2021 Through 3/31/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	918,084	(200,000)	1,118,084

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	268,176	282,161	(13,985)
Intergovernmental revenues	0	0	0
Investment income	296	0	296
Miscellaneous	7,410	0	7,410
Total Revenues:	275,883	282,161	(6,278)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	1,970	3,648	1,678
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	3,500	0	(3,500)
AUDITORS SERVICES	648	1,166	518
CHEMICAL WEED CONTROL	4,073	9,774	5,701
MOWING SERVICES	4,752	12,329	7,577
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE	0	500	500
Other	2,665	2,790	125
Total Physical Environment	17,607	42,457	24,850
Capital outlay	14,723	10,407	(4,316)
Principal	0	119,257	119,257
Interest	0	75,000	75,000
Total Expenditures:	32,330	247,121	214,791
Excess (deficiency) of revenues over expenditures	243,552	35,040	208,512
Other financing sources (uses):			
Transfers out	(45,159)	(91,040)	45,881
Total Other financing sources (uses):	(45,159)	(91,040)	45,881
Net change in fund balance	198,393	(56,000)	254,393
Fund balances, beginning of year	476,686	0	476,686
Total Fund balances, beginning of year	476,686	0	476,686
Fund balance, end of period	675,079	(56,000)	731,079

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5A
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	265,963	273,403	(7,440)
Intergovernmental revenues	0	0	0
Investment income	646	0	646
Miscellaneous	689	0	689
Total Revenues:	<u>267,298</u>	<u>273,403</u>	<u>(6,105)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	6,662	14,400	7,738
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	413	500	88
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	724	1,303	579
MARSH MAINT-LITTORAL ZONE	276	16,422	16,146
CHEMICAL WEED CONTROL	14,448	34,675	20,227
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	7,412	37,000	29,588
REPAIR & MAINT-CULVERTS	200	5,000	4,800
REPAIR & MAINT - GATE	0	0	0
Repairs & Maint - Catch Basins	0	10,000	10,000
Other	7,856	15,708	7,852
Total Physical Environment	<u>37,990</u>	<u>138,508</u>	<u>100,518</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	0	875	875
Total Capital outlay	<u>0</u>	<u>875</u>	<u>875</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>37,990</u>	<u>139,383</u>	<u>101,393</u>
Excess (deficiency) of revenues over expenditures	<u>229,308</u>	<u>134,020</u>	<u>95,288</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(59,409)	(134,020)	74,611
Total Other financing sources (uses):	<u>(59,409)</u>	<u>(134,020)</u>	<u>74,611</u>
Net change in fund balance	169,899	0	169,899
Fund balances, beginning of year	1,265,019	0	1,265,019
Total Fund balances, beginning of year	<u>1,265,019</u>	<u>0</u>	<u>1,265,019</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 5A
 From 10/1/2021 Through 3/31/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	1,434,917	0	1,434,917

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5B
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	90,313	95,471	(5,158)
Intergovernmental revenues	0	0	0
Investment income	98	0	98
Miscellaneous	0	0	0
Total Revenues:	90,411	95,471	(5,060)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	215	215
AUDITORS SERVICES	412	742	330
LANDSCAPE MAINTENANCE	1,105	2,866	1,761
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	993	10,332	9,339
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	10,000	10,000
REPAIR & MAINT - GENERAL	22	750	728
REPAIR & MAINT-TELEMETRY	2	14,000	13,998
R&M- GENERATORS	558	1,000	442
Other	1,803	7,540	5,737
Total Physical Environment	4,896	51,445	46,550
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:	4,896	51,445	46,550
Excess (deficiency) of revenues over expenditures	85,516	44,026	41,490
Other financing sources (uses):			
Transfers out	(22,996)	(44,026)	21,030
Total Other financing sources (uses):	(22,996)	(44,026)	21,030
Net change in fund balance	62,520	0	62,520
Fund balances, beginning of year	160,923	0	160,923
Total Fund balances, beginning of year	160,923	0	160,923
Fund balance, end of period	223,443	0	223,443

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5C
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	40,726	43,613	(2,887)
Investment income	115	0	115
Total Investment income	115	0	115
Total Revenues:	40,841	43,613	(2,772)
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	323	582	259
TRASH DISPOSAL	0	3,400	3,400
LANDSCAPE MAINTENANCE	293	761	468
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,700	3,000	1,300
REPAIR & MAINT - GENERAL	0	1,500	1,500
REPAIR & MAINT-TELEMTRY	1,004	5,000	3,997
REPAIR & MAINT-CULVERTS	4,852	3,500	(1,352)
Other	493	1,432	939
Total Physical Environment	8,665	20,175	11,510
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	8,665	20,175	11,510
Excess (deficiency) of revenues over expenditures	32,176	23,438	8,738
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(9,928)	(23,438)	13,510
Total Other financing sources (uses):	(9,928)	(23,438)	13,510
Net change in fund balance	22,248	0	22,248
Fund balances, beginning of year	231,254	0	231,254
Total Fund balances, beginning of year	231,254	0	231,254
Fund balance, end of period	253,502	0	253,502

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5D
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	91,882	97,164	(5,282)
Intergovernmental revenues	0	0	0
Investment income	131	0	131
Miscellaneous	0	0	0
Total Revenues:	<u>92,012</u>	<u>97,164</u>	<u>(5,152)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
Special Legislative Activities	0	0	0
AUDITORS SERVICES	516	928	412
LANDSCAPE MAINTENANCE	1,118	2,900	1,783
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	535	5,332	4,797
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	10,000	10,000
REPAIR & MAINT - GENERAL	22	600	578
REPAIR & MAINT-TELEMETRY	2,711	14,000	11,289
R&M- GENERATORS	558	1,000	442
Other	2,338	5,954	3,616
Total Physical Environment	<u>7,797</u>	<u>44,714</u>	<u>36,917</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	8,000	8,000
Total Capital outlay	<u>0</u>	<u>8,000</u>	<u>8,000</u>
Total Expenditures:	<u>7,797</u>	<u>52,714</u>	<u>44,917</u>
Excess (deficiency) of revenues over expenditures	<u>84,215</u>	<u>44,450</u>	<u>39,765</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(23,300)	(44,450)	21,150
Total Other financing sources (uses):	<u>(23,300)</u>	<u>(44,450)</u>	<u>21,150</u>
Net change in fund balance	60,915	0	60,915
Fund balances, beginning of year	<u>235,424</u>	<u>0</u>	<u>235,424</u>
Total Fund balances, beginning of year	<u>235,424</u>	<u>0</u>	<u>235,424</u>
Fund balance, end of period	<u>296,340</u>	<u>0</u>	<u>296,340</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 7
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	103,400	108,530	(5,130)
Intergovernmental revenues	383	0	383
Investment income	206	0	206
Miscellaneous	9,304	0	9,304
Total Revenues:	<u>113,293</u>	<u>108,530</u>	<u>4,763</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	2,035	3,697	1,662
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	410	737	327
CHEMICAL WEED CONTROL	2,252	5,404	3,152
MOWING SERVICES	6,753	17,520	10,767
TRASH DISPOSAL	0	1,200	1,200
LANDSCAPE MAINTENANCE	102	265	163
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	350	350
REPAIR & MAINT-TELEMETRY	8	0	(8)
REPAIR & MAINT - GATE	0	2,000	2,000
Other	1,107	1,573	466
Total Physical Environment	<u>12,666</u>	<u>38,746</u>	<u>26,080</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	985	3,567	2,582
Total Capital outlay	<u>985</u>	<u>3,567</u>	<u>2,582</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>13,651</u>	<u>42,313</u>	<u>28,662</u>
Excess (deficiency) of revenues over expenditures	<u>99,642</u>	<u>66,217</u>	<u>33,425</u>
Other financing sources (uses):			
Transfers out	(27,562)	(66,217)	38,655
Total Other financing sources (uses):	<u>(27,562)</u>	<u>(66,217)</u>	<u>38,655</u>
Net change in fund balance	72,080	0	72,080
Fund balances, beginning of year	<u>358,672</u>	<u>0</u>	<u>358,672</u>
Total Fund balances, beginning of year	<u>358,672</u>	<u>0</u>	<u>358,672</u>
Fund balance, end of period	<u>430,752</u>	<u>0</u>	<u>430,752</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	110,730	116,149	(5,419)
Intergovernmental revenues	0	0	0
Investment income	169	0	169
Miscellaneous	500	0	500
Total Revenues:	111,399	116,149	(4,750)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	2,900	5,510	2,610
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	418	753	335
CHEMICAL WEED CONTROL	1,529	3,668	2,140
MOWING SERVICES	3,501	9,085	5,584
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	153	397	244
SUPERVISORS EXPENSES	0	0	0
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT - GENERAL	0	5,350	5,350
REPAIR & MAINT-TELEMETRY	4	17,000	16,996
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT - IRRIGATION	0	0	0
REPAIR & MAINT- RTU GATES	0	500	500
Other	1,176	1,317	141
Total Physical Environment	9,681	52,080	42,399
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	6,400	0	(6,400)
CULVERTS/STRUCTURES	0	0	0
Other	644	2,300	1,656
Total Capital outlay	7,044	2,300	(4,744)
Interest	0	0	0
Total Expenditures:	16,725	54,380	37,655
Excess (deficiency) of revenues over expenditures	94,674	61,769	32,905
Other financing sources (uses):			
Transfers out	(29,642)	(76,769)	47,127
Total Other financing sources (uses):	(29,642)	(76,769)	47,127
Net change in fund balance	65,032	(15,000)	80,032
Fund balances, beginning of year	310,100	0	310,100
Total Fund balances, beginning of year	310,100	0	310,100

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 9
 From 10/1/2021 Through 3/31/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	<u>375,132</u>	<u>(15,000)</u>	<u>390,132</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	734,059	784,273	(50,214)
Intergovernmental revenues	0	0	0
Investment income	710	0	710
Miscellaneous	(235)	0	(235)
Total Revenues:	734,534	784,273	(49,739)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	297	0	(297)
LEGAL SERVICES	413	500	88
WATER QUALITY	431	1,724	1,293
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	600	0	(600)
AUDITORS SERVICES	2,326	4,186	1,860
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	14,924	25,102	10,178
MOWING SERVICES	5,502	14,276	8,774
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	1,007	2,613	1,606
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	88,720	131,670	42,950
UPLAND MAINTENANCE	7,246	11,895	4,649
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	30,199	79,758	49,559
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT-BLDG	750	5,000	4,250
REPAIR & MAINT - GENERAL	0	16,450	16,450
REPAIR & MAINT-TELEMETRY	8	5,000	4,992
REPAIR & MAINT-ROADS	3,000	40,000	37,000
REPAIR & MAINT-CULVERTS	17,741	30,000	12,259
REPAIR & MAINT - GATE	280	500	220
R&M- Aerator refurbishments	10,472	12,500	2,028
R & M PRESERVE STRUCTURES	85,165	145,000	59,835
REPAIR & MAINT- RTU GATES	0	2,500	2,500
Other	46,604	91,125	44,521
Total Physical Environment	315,685	623,549	307,864
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	10,000	10,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER	0	0	0
DRAINAGE			
MACHINERY & EQUIPMENT	13,276	133,500	120,224
Other	0	0	0
Total Capital outlay	13,276	143,500	130,224
Principal	0	0	0
Total Expenditures:	328,961	767,049	438,088

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>405,573</u>	<u>17,224</u>	<u>388,349</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(102,139)</u>	<u>(192,564)</u>	<u>90,425</u>
Total Other financing sources (uses):	<u>(102,139)</u>	<u>(192,564)</u>	<u>90,425</u>
Net change in fund balance	303,434	(175,340)	478,774
Fund balances, beginning of year	<u>1,252,829</u>	<u>0</u>	<u>1,252,829</u>
Total Fund balances, beginning of year	<u>1,252,829</u>	<u>0</u>	<u>1,252,829</u>
Fund balance, end of period	<u><u>1,556,263</u></u>	<u><u>(175,340)</u></u>	<u><u>1,731,603</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	541,375	580,829	(39,454)
Intergovernmental revenues	0	0	0
Investment income	561	0	561
Miscellaneous	(175)	0	(175)
Total Revenues:	<u>541,761</u>	<u>580,829</u>	<u>(39,068)</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	215	215
OTHER PROFESSIONAL SVCS	600	0	(600)
AUDITORS SERVICES	1,947	3,503	1,556
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	6,376	10,724	4,348
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	765	1,984	1,219
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	88,112	131,670	43,558
UPLAND MAINTENANCE	17,713	29,077	11,364
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	11,086	32,997	21,911
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	0	1,100	1,100
REPAIR & MAINT-TELEMETRY	0	6,800	6,800
REPAIR & MAINT-ROADS	43	40,000	39,957
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE	0	500	500
R&M- Aerator refurbishments	5,236	6,250	1,014
R & M PRESERVE STRUCTURES	10,211	145,000	134,789
REPAIR & MAINT- RTU GATES	0	2,000	2,000
Other	28,614	55,577	26,963
Total Physical Environment	<u>170,703</u>	<u>496,647</u>	<u>325,944</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	6,780	85,500	78,720
Other	0	0	0
Total Capital outlay	<u>6,780</u>	<u>85,500</u>	<u>78,720</u>
Principal	0	0	0
Total Expenditures:	<u>177,483</u>	<u>582,147</u>	<u>404,664</u>
Excess (deficiency) of revenues over expenditures	<u>364,278</u>	<u>(1,318)</u>	<u>365,596</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers out	<u>(71,175)</u>	<u>(158,682)</u>	<u>87,507</u>
Total Other financing sources (uses):	<u>(71,175)</u>	<u>(158,682)</u>	<u>87,507</u>
Net change in fund balance	293,103	(160,000)	453,103
Fund balances, beginning of year			
	<u>958,089</u>	<u>0</u>	<u>958,089</u>
Total Fund balances, beginning of year	<u>958,089</u>	<u>0</u>	<u>958,089</u>
Fund balance, end of period	<u><u>1,251,192</u></u>	<u><u>(160,000)</u></u>	<u><u>1,411,192</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	2,375,827	2,549,248	(173,421)
Intergovernmental revenues	0	0	0
Investment income	1,726	0	1,726
Miscellaneous	12,512	0	12,512
Total Revenues:	<u>2,390,065</u>	<u>2,549,248</u>	<u>(159,183)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	20,803	76,500	55,697
ENGINEERING-PERMITS	1,632	0	(1,632)
LEGAL SERVICES	8,148	5,000	(3,148)
WATER QUALITY	11,355	14,145	2,790
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	6,767	12,178	5,411
MARSH MAINT-LITTORAL ZONE	153,890	384,725	230,835
CHEMICAL WEED CONTROL	101,214	243,177	141,963
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	13,355	34,651	21,296
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	4,026	10,446	6,420
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	5,721	66,150	60,429
REPAIR & MAINT-AERATORS	78,632	228,117	149,485
REPAIR & MAINT-PUMP STATN	6,664	20,995	14,331
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	6,000	12,000	6,000
REPAIR & MAINT-BLDG	0	20,000	20,000
REPAIR & MAINT - GENERAL	533	10,000	9,467
REPAIR & MAINT-TELEMETRY	29	33,000	32,971
REPAIR & MAINT-ROADS	33,019	125,000	91,981
REPAIR & MAINT-CULVERTS	21,700	60,000	38,300
REPAIR & MAINT - GATE	0	5,000	5,000
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	19,200	25,000	5,800
R&M- Aerator refurbishments	15,985	31,250	15,265
R&M- GENERATORS	2,120	1,000	(1,120)
REPAIR & MAINT- RTU GATES	0	500	500
Other	109,132	219,992	110,860
Total Physical Environment	<u>619,925</u>	<u>1,639,076</u>	<u>1,019,151</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	82,000	82,000
ROADS/BRIDGES	77,093	674,000	596,907
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	12,824	76,500	63,676
Other	2,287	10,668	8,381
Total Capital outlay	<u>92,204</u>	<u>843,168</u>	<u>750,964</u>
Principal	0	170,771	170,771
Interest	13,809	27,618	13,809
Total Expenditures:	<u>725,938</u>	<u>2,680,633</u>	<u>1,954,695</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Excess (deficiency) of revenues over expenditures	<u>1,664,127</u>	<u>(131,385)</u>	<u>1,795,512</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(292,651)	(618,615)	325,964
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(292,651)</u>	<u>(618,615)</u>	<u>325,964</u>
Net change in fund balance	1,371,476	(750,000)	2,121,476
Fund balances, beginning of year	<u>2,560,035</u>	<u>0</u>	<u>2,560,035</u>
Total Fund balances, beginning of year	<u>2,560,035</u>	<u>0</u>	<u>2,560,035</u>
Fund balance, end of period	<u>3,931,511</u>	<u>(750,000)</u>	<u>4,681,511</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	57,793	61,527	(3,734)
Intergovernmental revenues	0	0	0
Investment income	92	0	92
Miscellaneous	0	0	0
Total Revenues:	<u>57,885</u>	<u>61,527</u>	<u>(3,642)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	209	376	167
CHEMICAL WEED CONTROL	76	181	105
MOWING SERVICES	875	2,271	1,396
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	229	595	366
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	500	500
REPAIR & MAINT-TELEMETRY	4	5,000	4,996
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT- RTU GATES	0	1,000	1,000
Other	578	617	39
Total Physical Environment	<u>1,971</u>	<u>12,290</u>	<u>10,319</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	713	2,549	1,836
Total Capital outlay	<u>713</u>	<u>2,549</u>	<u>1,836</u>
Total Expenditures:	<u>2,685</u>	<u>14,839</u>	<u>12,154</u>
Excess (deficiency) of revenues over expenditures	<u>55,200</u>	<u>46,688</u>	<u>8,512</u>
Other financing sources (uses):			
Transfers out	(19,882)	(46,688)	26,806
Total Other financing sources (uses):	<u>(19,882)</u>	<u>(46,688)</u>	<u>26,806</u>
Net change in fund balance	35,318	0	35,318
Fund balances, beginning of year	<u>166,098</u>	<u>0</u>	<u>166,098</u>
Total Fund balances, beginning of year	<u>166,098</u>	<u>0</u>	<u>166,098</u>
Fund balance, end of period	<u>201,415</u>	<u>0</u>	<u>201,415</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12A
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	23,594	25,143	(1,549)
Intergovernmental revenues	0	0	0
Investment income	51	0	51
Miscellaneous	0	0	0
Total Revenues:	<u>23,644</u>	<u>25,143</u>	<u>(1,499)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	79	142	63
CHEMICAL WEED CONTROL	423	1,096	673
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	796	7,332	6,536
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-CULVERTS	2,850	15,000	12,150
REPAIR & MAINT - GATE	0	0	0
R&M- Aerator refurbishments	0	0	0
Other	1,137	1,949	812
Total Physical Environment	<u>5,284</u>	<u>27,269</u>	<u>21,985</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>5,284</u>	<u>27,269</u>	<u>21,985</u>
Excess (deficiency) of revenues over expenditures	<u>18,360</u>	<u>(2,126)</u>	<u>20,486</u>
Other financing sources (uses):			
Transfers out	(4,370)	(12,874)	8,504
Total Other financing sources (uses):	<u>(4,370)</u>	<u>(12,874)</u>	<u>8,504</u>
Net change in fund balance	13,990	(15,000)	28,990
Fund balances, beginning of year	97,922	0	97,922
Total Fund balances, beginning of year	<u>97,922</u>	<u>0</u>	<u>97,922</u>
Fund balance, end of period	<u>111,912</u>	<u>(15,000)</u>	<u>126,912</u>

Northern Palm Beach County Improvement District

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

Unit 14

From 10/1/2021 Through 3/31/2022

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	719,702	775,787	(56,085)
Intergovernmental revenues	0	0	0
Investment income	483	0	483
Miscellaneous	26,150	0	26,150
Total Revenues:	<u>746,334</u>	<u>775,787</u>	<u>(29,453)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	883	0	(883)
LEGAL SERVICES	18,556	500	(18,056)
WATER QUALITY	2,012	4,623	2,611
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	2,574	4,632	2,058
CHEMICAL WEED CONTROL	14,375	37,297	22,922
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	2,001	5,191	3,190
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	984	2,552	1,568
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	38,632	145,224	106,592
REPAIR & MAINT-PUMP STATN	178	20,332	20,154
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	10,000	10,000
REPAIR & MAINT - GENERAL	22	920	898
REPAIR & MAINT-TELEMTRY	4	5,000	4,996
REPAIR & MAINT-CULVERTS	12,888	5,000	(7,888)
REPAIR & MAINT - GATE	0	0	0
R&M- Aerator refurbishments	0	25,000	25,000
R&M- GENERATORS	698	1,000	302
Other	75,291	147,729	72,438
Total Physical Environment	<u>169,098</u>	<u>419,500</u>	<u>250,402</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	31,500	31,500
Other	2,307	1,456	(851)
Total Capital outlay	<u>2,307</u>	<u>32,956</u>	<u>30,649</u>
Principal	0	123,510	123,510
Interest	7,416	34,832	27,416
Total Expenditures:	<u>178,821</u>	<u>610,798</u>	<u>431,977</u>
Excess (deficiency) of revenues over expenditures	<u>567,513</u>	<u>164,989</u>	<u>402,524</u>
Other financing sources (uses):			
Transfers out	(79,928)	(164,989)	85,061
Capital contributions from landowners	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(79,928)</u>	<u>(164,989)</u>	<u>85,061</u>
Net change in fund balance	487,585	0	487,585
Fund balances, beginning of year	<u>643,269</u>	<u>0</u>	<u>643,269</u>
Total Fund balances, beginning of year	<u>643,269</u>	<u>0</u>	<u>643,269</u>
Fund balance, end of period	<u>1,130,854</u>	<u>0</u>	<u>1,130,854</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	789,834	844,367	(54,533)
Intergovernmental revenues	0	0	0
Investment income	459	0	459
Miscellaneous	1,010	0	1,010
Total Revenues:	<u>791,303</u>	<u>844,367</u>	<u>(53,064)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	4,472	5,500	1,028
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	935	1,000	65
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	2,037	3,666	1,629
CHEMICAL WEED CONTROL	27,610	71,638	44,028
MOWING SERVICES	4,002	10,382	6,380
TRASH DISPOSAL	10,000	31,000	21,000
LANDSCAPE MAINTENANCE	535	1,389	854
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	33,553	177,724	144,171
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	4,895	5,000	105
REPAIR & MAINT - GENERAL	1,200	12,000	10,800
REPAIR & MAINT-TELEMTRY	21	17,000	16,979
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	10,000	10,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	9,655	25,000	15,345
REPAIR & MAINT- RTU GATES	0	1,500	1,500
Other	81,318	148,136	66,818
Total Physical Environment	<u>180,234</u>	<u>521,435</u>	<u>341,201</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	93,000	93,000
Other	1,730	6,185	4,455
Total Capital outlay	<u>1,730</u>	<u>99,185</u>	<u>97,455</u>
Principal	0	44,682	44,682
Interest	0	28,100	28,100
Total Expenditures:	<u>181,964</u>	<u>693,402</u>	<u>511,438</u>
Excess (deficiency) of revenues over expenditures	<u>609,340</u>	<u>150,965</u>	<u>458,375</u>
Other financing sources (uses):			
Transfers out	(69,716)	(161,465)	91,749
Total Other financing sources (uses):	<u>(69,716)</u>	<u>(161,465)</u>	<u>91,749</u>
Net change in fund balance	539,623	(10,500)	550,123
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	574,734	0	574,734
Total Fund balances, beginning of year	574,734	0	574,734
Fund balance, end of period	1,114,357	(10,500)	1,124,857

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	814,060	919,396	(105,336)
Intergovernmental revenues	0	0	0
Investment income	686	0	686
Miscellaneous	33,495	0	33,495
Total Revenues:	848,241	919,396	(71,155)
Expenditures:			
Physical Environment			
ENGINEERING FEES	7,468	193,500	186,032
ENGINEERING-PERMITS	12,446	0	(12,446)
ENVIRONMENTAL LIASON	0	25,031	25,031
LEGAL SERVICES	31,001	1,000	(30,001)
WATER QUALITY	0	5,416	5,416
FINANCIAL CONS./ADVISOR	0	215	215
AUDITORS SERVICES	2,407	4,332	1,925
MARSH MAINT-LITTORAL ZONE	276	5,404	5,128
CHEMICAL WEED CONTROL	16,060	38,543	22,483
MOWING SERVICES	20,935	54,319	33,384
SECURITY SERVICES	161,288	279,204	117,916
TRASH DISPOSAL	850	5,000	4,150
LANDSCAPE MAINTENANCE	3,066	7,956	4,890
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	246	15,750	15,504
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	5,650	20,000	14,350
REPAIR & MAINT - GENERAL	329	5,000	4,671
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT-ROADS	9,594	225,000	215,406
REPAIR & MAINT-CULVERTS	4,850	10,000	5,150
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	2,200	10,000	7,800
REPAIR & MAINT- STREET SWEEP	2,403	8,650	6,247
Other	18,660	15,707	(2,953)
Total Physical Environment	299,728	931,527	631,799
Capital outlay			
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	579	3,924	3,345
Total Capital outlay	579	3,924	3,345
Principal	0	0	0
Total Expenditures:	300,306	935,451	635,145
Excess (deficiency) of revenues over expenditures	547,934	(16,055)	563,989

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(97,852)	(183,945)	86,093
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(97,852)</u>	<u>(183,945)</u>	<u>86,093</u>
Net change in fund balance	450,083	(200,000)	650,083
Fund balances, beginning of year	<u>1,082,661</u>	<u>0</u>	<u>1,082,661</u>
Total Fund balances, beginning of year	<u>1,082,661</u>	<u>0</u>	<u>1,082,661</u>
Fund balance, end of period	<u><u>1,532,744</u></u>	<u><u>(200,000)</u></u>	<u><u>1,732,744</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,423,630	1,522,500	(98,870)
Intergovernmental revenues	7,664	255,000	(247,336)
Investment income	1,351	0	1,351
Miscellaneous	6,735	0	6,735
Total Revenues:	1,439,379	1,777,500	(338,121)
Expenditures:			
Physical Environment			
ENGINEERING FEES	4,910	38,500	33,590
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	6,110	10,000	3,890
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	9,016	333,304	324,288
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	4,888	8,796	3,908
MARSH MAINT-LITTORAL ZONE	141,536	355,860	214,324
CHEMICAL WEED CONTROL	69,523	167,149	97,626
TRASH DISPOSAL	273	1,300	1,027
LANDSCAPE MAINTENANCE	6,263	16,251	9,988
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	47,720	196,175	148,455
REPAIR & MAINT-PUMP STATN	1,806	20,663	18,857
REPAIR & MAINT-CANAL/LAKE	2,950	10,000	7,050
REPAIR & MAINT-BLDG	1,810	15,000	13,190
REPAIR & MAINT - GENERAL	382	2,100	1,718
REPAIR & MAINT-TELEMETRY	57	23,000	22,943
REPAIR & MAINT-ROADS	21,069	110,000	88,931
REPAIR & MAINT-CULVERTS	0	40,000	40,000
REPAIR & MAINT - GATE	0	1,000	1,000
Repairs & Maint - Catch Basins	0	10,000	10,000
R&M- Aerator refurbishments	0	25,000	25,000
R&M- GENERATORS	1,674	7,000	5,326
REPAIR & MAINT- STREET SWEEP	10,370	31,000	20,630
Other	89,773	197,384	107,611
Total Physical Environment	420,131	1,619,482	1,199,351
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	21,612	18,000	(3,612)
Other	832	5,600	4,768
Total Capital outlay	22,444	23,600	1,156
Principal	0	0	0
Total Expenditures:	442,575	1,643,082	1,200,507

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Excess (deficiency) of revenues over expenditures	<u>996,804</u>	<u>134,418</u>	<u>862,386</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(157,022)	(341,917)	184,895
Capital contributions from landowners	8,770	22,047	(13,277)
Total Other financing sources (uses):	<u>(148,252)</u>	<u>(319,870)</u>	<u>171,618</u>
Net change in fund balance	848,552	(185,452)	1,034,004
Fund balances, beginning of year	<u>2,158,945</u>	<u>0</u>	<u>2,158,945</u>
Total Fund balances, beginning of year	<u>2,158,945</u>	<u>0</u>	<u>2,158,945</u>
Fund balance, end of period	<u>3,007,497</u>	<u>(185,452)</u>	<u>3,192,949</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	524,592	552,224	(27,632)
Intergovernmental revenues	0	0	0
Investment income	251	0	251
Miscellaneous	(834)	0	(834)
Total Revenues:	524,009	552,224	(28,215)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	500	500
LEGAL SERVICES	0	500	500
WATER QUALITY	4,343	12,400	8,057
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,375	2,475	1,100
MARSH MAINT-LITTORAL ZONE	5,194	21,144	15,950
CHEMICAL WEED CONTROL	11,551	27,721	16,170
MOWING SERVICES	1,751	4,542	2,791
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	229	595	366
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	3,119	12,600	9,481
REPAIR & MAINT-AERATORS	26,345	57,407	31,062
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	7,000	7,000
REPAIR & MAINT-TELEMTRY	21	5,000	4,979
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	6,250	6,250
REPAIR & MAINT- RTU GATES	0	1,000	1,000
Other	34,476	62,465	27,989
Total Physical Environment	88,404	257,849	169,445
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	77,879	96,000	18,121
Other	508	1,817	1,309
Total Capital outlay	78,387	97,817	19,430
Interest	0	0	0
Total Expenditures:	166,791	355,666	188,875
Excess (deficiency) of revenues over expenditures	357,218	196,558	160,660
Other financing sources (uses):			
Transfers in	7,016	0	7,016
Transfers out	(55,568)	(128,558)	72,990
Total Other financing sources (uses):	(48,552)	(128,558)	80,006
Net change in fund balance	308,666	68,000	240,666

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 19
 From 10/1/2021 Through 3/31/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	265,769	0	265,769
Total Fund balances, beginning of year	265,769	0	265,769
Fund balance, end of period	574,435	68,000	506,435

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19A
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	40,333	41,266	(933)
Investment income	229	0	229
Miscellaneous	0	0	0
Total Revenues:	<u>40,562</u>	<u>41,266</u>	<u>(704)</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	51	92	41
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	0	0
Other	403	407	4
Total Physical Environment	<u>454</u>	<u>11,499</u>	<u>11,045</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	5,266	15,000	9,734
Total Capital outlay	<u>5,266</u>	<u>15,000</u>	<u>9,734</u>
Total Expenditures:	<u>5,720</u>	<u>26,499</u>	<u>20,779</u>
Excess (deficiency) of revenues over expenditures	<u>34,842</u>	<u>14,767</u>	<u>20,075</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(6,585)	(14,767)	8,182
Total Other financing sources (uses):	<u>(6,585)</u>	<u>(14,767)</u>	<u>8,182</u>
Net change in fund balance	28,256	0	28,256
Fund balances, beginning of year	<u>470,456</u>	<u>0</u>	<u>470,456</u>
Total Fund balances, beginning of year	<u>470,456</u>	<u>0</u>	<u>470,456</u>
Fund balance, end of period	<u>498,713</u>	<u>0</u>	<u>498,713</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 20
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	214,295	245,387	(31,092)
Intergovernmental revenues	0	0	0
Investment income	207	0	207
Miscellaneous	110	0	110
Total Revenues:	<u>214,612</u>	<u>245,387</u>	<u>(30,775)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,210	1,000	(210)
SPECIAL SERVICES	0	0	0
WATER QUALITY	375	1,620	1,245
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	3,500	0	(3,500)
AUDITORS SERVICES	346	622	276
CHEMICAL WEED CONTROL	2,542	6,595	4,053
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	5,000	10,000	5,000
REPAIR & MAINT - GENERAL	1,625	7,000	5,375
Repairs & Maint - Catch Basins	0	3,500	3,500
Other	2,056	2,186	130
Total Physical Environment	<u>16,654</u>	<u>32,773</u>	<u>16,119</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	137	491	354
Total Capital outlay	<u>137</u>	<u>491</u>	<u>354</u>
Principal	0	119,257	119,257
Interest	0	75,000	75,000
Total Expenditures:	<u>16,791</u>	<u>227,521</u>	<u>210,730</u>
Excess (deficiency) of revenues over expenditures	<u>197,821</u>	<u>17,866</u>	<u>179,955</u>
Other financing sources (uses):			
Transfers out	(14,057)	(17,866)	3,809
Capital contributions from landowners	0	0	0
Repayment to landowners	(14,710)	0	(14,710)
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(28,767)</u>	<u>(17,866)</u>	<u>(10,901)</u>
Net change in fund balance	169,054	0	169,054
Fund balances, beginning of year	<u>311,593</u>	<u>0</u>	<u>311,593</u>
Total Fund balances, beginning of year	<u>311,593</u>	<u>0</u>	<u>311,593</u>
Fund balance, end of period	<u>480,647</u>	<u>0</u>	<u>480,647</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	342,556	363,371	(20,815)
Intergovernmental revenues	0	0	0
Investment income	297	0	297
Miscellaneous	190	0	190
Total Revenues:	<u>343,042</u>	<u>363,371</u>	<u>(20,329)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	7,837	1,000	(6,837)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	3,498	7,545	4,048
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,658	2,983	1,325
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	0	0	0
LANDSCAPE MAINTENANCE	76	198	122
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	96,232	96,600	368
REPAIR & MAINT-AERATORS	3,221	45,560	42,339
REPAIR & MAINT-PUMP STATN	1,326	5,332	4,006
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	450	9,000	8,550
REPAIR & MAINT-BLDG	355	10,000	9,646
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	336	4,000	3,664
REPAIR & MAINT-TELEMTRY	16,798	18,500	1,702
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	5,000	5,000
REPAIR & MAINT - GATE	0	0	0
R&M- GENERATORS	540	1,000	460
Other	13,035	16,910	3,875
Total Physical Environment	<u>145,361</u>	<u>224,128</u>	<u>78,767</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	124,466	0	(124,466)
Other	108	386	278
Total Capital outlay	<u>124,574</u>	<u>386</u>	<u>(124,188)</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>269,935</u>	<u>224,514</u>	<u>(45,421)</u>
Excess (deficiency) of revenues over expenditures	<u>73,107</u>	<u>138,857</u>	<u>(65,750)</u>
Other financing sources (uses):			
Transfers out	(93,533)	(180,357)	86,824

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(93,533)</u>	<u>(180,357)</u>	<u>86,824</u>
Net change in fund balance	(20,425)	(41,500)	21,075
Fund balances, beginning of year	<u>602,049</u>	<u>0</u>	<u>602,049</u>
Total Fund balances, beginning of year	<u>602,049</u>	<u>0</u>	<u>602,049</u>
Fund balance, end of period	<u>581,624</u>	<u>(41,500)</u>	<u>623,124</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	187,350	196,181	(8,831)
Intergovernmental revenues	0	0	0
Investment income	165	0	165
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues:	<u>187,514</u>	<u>196,181</u>	<u>(8,667)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	347	1,714	1,367
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	706	1,271	565
MARSH MAINT-LITTORAL ZONE	1,259	32,162	30,903
CHEMICAL WEED CONTROL	14,700	35,280	20,580
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	127	331	204
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	14,018	63,000	48,982
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	630	5,000	4,370
REPAIR & MAINT - GENERAL	0	3,500	3,500
REPAIR & MAINT-TELEMETRY	2	5,000	4,998
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	22,662	15,000	(7,662)
REPAIR & MAINT - GATE	0	200	200
REPAIR & MAINT- RTU GATES	0	500	500
Other	<u>1,898</u>	<u>2,166</u>	<u>268</u>
Total Physical Environment	<u>56,349</u>	<u>166,624</u>	<u>110,275</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	<u>253</u>	<u>905</u>	<u>652</u>
Total Capital outlay	<u>253</u>	<u>905</u>	<u>652</u>
Total Expenditures:	<u>56,603</u>	<u>167,529</u>	<u>110,926</u>
Excess (deficiency) of revenues over expenditures	<u>130,912</u>	<u>28,652</u>	<u>102,260</u>
Other financing sources (uses):			
Transfers out	<u>(33,931)</u>	<u>(83,652)</u>	<u>49,721</u>
Total Other financing sources (uses):	<u>(33,931)</u>	<u>(83,652)</u>	<u>49,721</u>
Net change in fund balance	96,981	(55,000)	151,981
Fund balances, beginning of year	<u>265,082</u>	<u>0</u>	<u>265,082</u>
Total Fund balances, beginning of year	<u>265,082</u>	<u>0</u>	<u>265,082</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 23
 From 10/1/2021 Through 3/31/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	362,063	(55,000)	417,063

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	207,256	215,939	(8,683)
Intergovernmental revenues	0	0	0
Investment income	434	0	434
Miscellaneous	3,040	0	3,040
Total Revenues:	<u>210,729</u>	<u>215,939</u>	<u>(5,210)</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	819	1,473	654
MARSH MAINT-LITTORAL ZONE	15,523	40,031	24,508
CHEMICAL WEED CONTROL	14,880	35,712	20,832
MOWING SERVICES	6,002	15,574	9,572
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	2,193	5,689	3,496
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	4,989	14,700	9,711
REPAIR & MAINT-AERATORS	216	7,332	7,116
REPAIR & MAINT-PUMP STATN	10,179	5,332	(4,847)
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	0	10,000	10,000
REPAIR & MAINT-WELLS	0	2,500	2,500
REPAIR & MAINT - GENERAL	0	12,000	12,000
REPAIR & MAINT-TELEMETRY	2	5,000	4,998
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	0	0
R&M- GENERATORS	558	10,000	9,442
Other	9,046	12,876	3,830
Total Physical Environment	<u>64,406</u>	<u>205,219</u>	<u>140,813</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	156	559	403
Total Capital outlay	<u>156</u>	<u>559</u>	<u>403</u>
Principal	0	0	0
Total Expenditures:	<u>64,563</u>	<u>205,778</u>	<u>141,215</u>
Excess (deficiency) of revenues over expenditures	<u>146,167</u>	<u>10,161</u>	<u>136,006</u>

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers in	0	0	0
Transfers out	(51,387)	(110,161)	58,774
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(51,387)</u>	<u>(110,161)</u>	<u>58,774</u>
Net change in fund balance	94,780	(100,000)	194,780
Fund balances, beginning of year	844,634	0	844,634
Total Fund balances, beginning of year	<u>844,634</u>	<u>0</u>	<u>844,634</u>
Fund balance, end of period	<u><u>939,414</u></u>	<u><u>(100,000)</u></u>	<u><u>1,039,414</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 27B
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	113,408	118,808	(5,400)
Investment income	141	0	141
Total Investment income	141	0	141
Total Revenues:	<u>113,550</u>	<u>118,808</u>	<u>(5,258)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	215	215
AUDITORS SERVICES	710	1,278	568
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	276	16,422	16,146
CHEMICAL WEED CONTROL	2,102	5,045	2,943
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	13,816	42,000	28,184
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	850	2,000	1,150
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	5,000	5,000
R & M PRESERVE STRUCTURES	0	0	0
Other	1,134	1,701	567
Total Physical Environment	<u>18,888</u>	<u>75,911</u>	<u>57,023</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	194	692	498
Total Capital outlay	<u>194</u>	<u>692</u>	<u>498</u>
Total Expenditures:	<u>19,082</u>	<u>76,603</u>	<u>57,521</u>
Excess (deficiency) of revenues over expenditures	<u>94,468</u>	<u>42,205</u>	<u>52,263</u>
Other financing sources (uses):			
Transfers out	(23,439)	(52,205)	28,766
Total Other financing sources (uses):	<u>(23,439)</u>	<u>(52,205)</u>	<u>28,766</u>
Net change in fund balance	71,029	(10,000)	81,029
Fund balances, beginning of year	<u>245,759</u>	<u>0</u>	<u>245,759</u>
Total Fund balances, beginning of year	<u>245,759</u>	<u>0</u>	<u>245,759</u>
Fund balance, end of period	<u>316,788</u>	<u>(10,000)</u>	<u>326,788</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 29
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	39,407	40,608	(1,201)
Intergovernmental revenues	0	0	0
Investment income	94	0	94
Miscellaneous	0	0	0
Total Revenues:	<u>39,501</u>	<u>40,608</u>	<u>(1,107)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
LEGAL SERVICES	0	500	500
WATER QUALITY	347	1,714	1,367
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	168	302	134
MARSH MAINT-LITTORAL ZONE	276	5,404	5,128
CHEMICAL WEED CONTROL	4,253	10,206	5,954
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	3,653	15,750	12,097
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	3,500	3,500
Other	394	403	9
Total Physical Environment	<u>9,089</u>	<u>38,779</u>	<u>29,690</u>
Capital outlay	47	168	121
Total Expenditures:	<u>9,136</u>	<u>38,947</u>	<u>29,811</u>
Excess (deficiency) of revenues over expenditures	<u>30,364</u>	<u>1,661</u>	<u>28,703</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(8,500)	(22,161)	13,661
Total Other financing sources (uses):	<u>(8,500)</u>	<u>(22,161)</u>	<u>13,661</u>
Net change in fund balance	21,864	(20,500)	42,364
Fund balances, beginning of year	181,800	0	181,800
Total Fund balances, beginning of year	<u>181,800</u>	<u>0</u>	<u>181,800</u>
Fund balance, end of period	<u>203,664</u>	<u>(20,500)</u>	<u>224,164</u>

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	781,836	831,892	(50,056)
Intergovernmental revenues	0	0	0
Investment income	1,988	0	1,988
Miscellaneous	504	0	504
Total Revenues:	<u>784,328</u>	<u>831,892</u>	<u>(47,564)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	5,039	70,000	64,961
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	8,415	10,000	1,585
WATER QUALITY	0	4,140	4,140
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	2,336	4,203	1,867
LANDSCAPE MAINTENANCE	178	463	285
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	67,096	259,923	192,827
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	15,500	15,500
REPAIR & MAINT-BLDG	95	15,000	14,905
REPAIR & MAINT - GENERAL	2,075	550	(1,525)
REPAIR & MAINT-TELEMETRY	21	5,000	4,979
REPAIR & MAINT-ROADS	14,345	155,000	140,655
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	20,000	20,000
R&M- Aerator refurbishments	0	31,250	31,250
REPAIR & MAINT- RTU GATES	0	1,000	1,000
Other	122,463	220,037	97,574
Total Physical Environment	<u>222,062</u>	<u>832,566</u>	<u>610,504</u>
Capital outlay			
BUILDINGS	985,161	0	(985,161)
IMPRVMNTS OTHER THAN BLDG	12,000	0	(12,000)
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	34,554	138,000	103,446
Other	805	3,589	2,784
Total Capital outlay	<u>1,032,519</u>	<u>141,589</u>	<u>(890,930)</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>1,254,581</u>	<u>974,155</u>	<u>(280,426)</u>
Excess (deficiency) of revenues over expenditures	<u>(470,254)</u>	<u>(142,263)</u>	<u>(327,991)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(107,291)	(222,737)	115,446

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(107,291)</u>	<u>(222,737)</u>	<u>115,446</u>
Net change in fund balance	(577,545)	(365,000)	(212,545)
Fund balances, beginning of year	<u>4,281,544</u>	<u>0</u>	<u>4,281,544</u>
Total Fund balances, beginning of year	<u>4,281,544</u>	<u>0</u>	<u>4,281,544</u>
Fund balance, end of period	<u>3,703,999</u>	<u>(365,000)</u>	<u>4,068,999</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	18,564	19,712	(1,148)
Intergovernmental revenues	0	0	0
Investment income	10	0	10
Miscellaneous	0	0	0
Total Revenues:	<u>18,575</u>	<u>19,712</u>	<u>(1,137)</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	53	95	42
CHEMICAL WEED CONTROL	701	1,683	982
MOWING SERVICES	875	2,271	1,396
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	0	250	250
JANITORIAL	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,800	5,000	2,200
REPAIR & MAINT-OFF EQMT	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
Other	186	196	10
Total Physical Environment	<u>4,615</u>	<u>11,995</u>	<u>7,380</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	20	71	51
Total Capital outlay	<u>20</u>	<u>71</u>	<u>51</u>
Total Expenditures:	<u>4,635</u>	<u>12,066</u>	<u>7,431</u>
Excess (deficiency) of revenues over expenditures	<u>13,940</u>	<u>7,646</u>	<u>6,294</u>
Other financing sources (uses):			
Transfers out	(3,117)	(8,146)	5,029
Total Other financing sources (uses):	<u>(3,117)</u>	<u>(8,146)</u>	<u>5,029</u>
Net change in fund balance	10,822	(500)	11,322
Fund balances, beginning of year	12,551	0	12,551
Total Fund balances, beginning of year	<u>12,551</u>	<u>0</u>	<u>12,551</u>
Fund balance, end of period	<u>23,373</u>	<u>(500)</u>	<u>23,873</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32A
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	4,805	5,405	(600)
Investment income	<u>17</u>	<u>0</u>	<u>17</u>
Total Investment income	<u>17</u>	<u>0</u>	<u>17</u>
Total Revenues:	<u>4,823</u>	<u>5,405</u>	<u>(582)</u>
Expenditures:			
Physical Environment			
WATER QUALITY	347	1,714	1,367
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	29	52	23
MOWING SERVICES	875	2,271	1,396
SECURITY SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	<u>48</u>	<u>54</u>	<u>6</u>
Total Physical Environment	<u>1,299</u>	<u>5,591</u>	<u>4,292</u>
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>1,299</u>	<u>5,591</u>	<u>4,292</u>
Excess (deficiency) of revenues over expenditures	<u>3,524</u>	<u>(186)</u>	<u>3,710</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(308)</u>	<u>(814)</u>	<u>506</u>
Total Other financing sources (uses):	<u>(308)</u>	<u>(814)</u>	<u>506</u>
Net change in fund balance	3,216	(1,000)	4,216
Fund balances, beginning of year	<u>35,071</u>	<u>0</u>	<u>35,071</u>
Total Fund balances, beginning of year	<u>35,071</u>	<u>0</u>	<u>35,071</u>
Fund balance, end of period	<u>38,287</u>	<u>(1,000)</u>	<u>39,287</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 33
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	13,230	14,082	(852)
Intergovernmental revenues	0	0	0
Investment income	32	0	32
Miscellaneous	0	0	0
Total Revenues:	<u>13,262</u>	<u>14,082</u>	<u>(820)</u>
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
WATER QUALITY	347	1,714	1,367
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	61	110	49
CHEMICAL WEED CONTROL	788	1,892	1,104
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	4,200	4,200
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	132	139	7
Total Physical Environment	<u>1,328</u>	<u>10,555</u>	<u>9,227</u>
Capital outlay	28	101	73
Total Expenditures:	<u>1,356</u>	<u>10,656</u>	<u>9,300</u>
Excess (deficiency) of revenues over expenditures	<u>11,905</u>	<u>3,426</u>	<u>8,479</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(3,585)	(9,426)	5,841
Total Other financing sources (uses):	<u>(3,585)</u>	<u>(9,426)</u>	<u>5,841</u>
Net change in fund balance	8,320	(6,000)	14,320
Fund balances, beginning of year	61,103	0	61,103
Total Fund balances, beginning of year	<u>61,103</u>	<u>0</u>	<u>61,103</u>
Fund balance, end of period	<u>69,423</u>	<u>(6,000)</u>	<u>75,423</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	151,188	170,025	(18,837)
Intergovernmental revenues	0	0	0
Investment income	142	0	142
Miscellaneous	0	0	0
Total Revenues:	<u>151,330</u>	<u>170,025</u>	<u>(18,695)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	1,026	29,800	28,774
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	7,747	18,822	11,075
AUDITORS SERVICES	694	1,248	555
LANDSCAPE MAINTENANCE	5,159	13,384	8,225
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	6,037	10,000	3,963
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	6,356	48,000	41,644
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	13,493	24,000	10,507
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	2,500	2,500
Other	2,822	4,544	1,722
Total Physical Environment	<u>43,333</u>	<u>152,798</u>	<u>109,465</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	33	869	836
Total Capital outlay	<u>33</u>	<u>869</u>	<u>836</u>
Principal	0	21,668	21,668
Interest	3,556	6,933	3,377
Total Expenditures:	<u>46,922</u>	<u>182,268</u>	<u>135,346</u>
Excess (deficiency) of revenues over expenditures	<u>104,408</u>	<u>(12,243)</u>	<u>116,651</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(27,422)	(58,257)	30,835
Total Other financing sources (uses):	<u>(27,422)</u>	<u>(58,257)</u>	<u>30,835</u>
Net change in fund balance	76,986	(70,500)	147,486
Fund balances, beginning of year	<u>237,853</u>	<u>0</u>	<u>237,853</u>
Total Fund balances, beginning of year	<u>237,853</u>	<u>0</u>	<u>237,853</u>
Fund balance, end of period	<u>314,839</u>	<u>(70,500)</u>	<u>385,339</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 38
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	69,482	74,083	(4,601)
Investment income	<u>132</u>	<u>0</u>	<u>132</u>
Total Investment income	<u>132</u>	<u>0</u>	<u>132</u>
Total Revenues:	<u>69,614</u>	<u>74,083</u>	<u>(4,469)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	132	238	106
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	20,000	20,000
REPAIR & MAINT-CULVERTS	0	3,500	3,500
Repairs & Maint - Catch Basins	0	10,000	10,000
Other	<u>695</u>	<u>734</u>	<u>39</u>
Total Physical Environment	827	45,972	45,145
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	<u>35</u>	<u>126</u>	<u>91</u>
Total Capital outlay	<u>35</u>	<u>126</u>	<u>91</u>
Total Expenditures:	<u>862</u>	<u>46,098</u>	<u>45,236</u>
Excess (deficiency) of revenues over expenditures	<u>68,751</u>	<u>27,985</u>	<u>40,766</u>
Other financing sources (uses):			
Transfers out	<u>(10,711)</u>	<u>(28,985)</u>	<u>18,274</u>
Total Other financing sources (uses):	<u>(10,711)</u>	<u>(28,985)</u>	<u>18,274</u>
Net change in fund balance	58,040	(1,000)	59,040
Fund balances, beginning of year	<u>240,055</u>	<u>0</u>	<u>240,055</u>
Total Fund balances, beginning of year	<u>240,055</u>	<u>0</u>	<u>240,055</u>
Fund balance, end of period	<u>298,096</u>	<u>(1,000)</u>	<u>299,096</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 41
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	3,976	4,079	(103)
Investment income	19	0	19
Miscellaneous	0	0	0
Total Revenues:	<u>3,995</u>	<u>4,079</u>	<u>(84)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	347	1,714	1,367
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	26	47	21
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	3,500	3,500
Other	40	42	2
Total Physical Environment	<u>413</u>	<u>5,303</u>	<u>4,890</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	14	50	36
Total Capital outlay	<u>14</u>	<u>50</u>	<u>36</u>
Total Expenditures:	<u>426</u>	<u>5,353</u>	<u>4,927</u>
Excess (deficiency) of revenues over expenditures	<u>3,569</u>	<u>(1,274)</u>	<u>4,843</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(1,704)	(4,926)	3,222
Total Other financing sources (uses):	<u>(1,704)</u>	<u>(4,926)</u>	<u>3,222</u>
Net change in fund balance	1,865	(6,200)	8,065
Fund balances, beginning of year	<u>39,901</u>	<u>0</u>	<u>39,901</u>
Total Fund balances, beginning of year	<u>39,901</u>	<u>0</u>	<u>39,901</u>
Fund balance, end of period	<u>41,766</u>	<u>(6,200)</u>	<u>47,966</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	823,955	846,888	(22,933)
Intergovernmental revenues	0	0	0
Investment income	665	0	665
Miscellaneous	1,736	0	1,736
Total Revenues:	<u>826,356</u>	<u>846,888</u>	<u>(20,532)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	2,000	2,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	2,000	2,000
LEGAL - SPECIAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	215	215
OTHER PROFESSIONAL SVCS	4,800	0	(4,800)
AUDITORS SERVICES	3,186	5,733	2,547
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	48,379	125,525	77,146
MOWING SERVICES	4,572	11,863	7,291
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	1,642	4,261	2,619
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	91,635	257,250	165,615
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-PUMP STATN	86,798	20,464	(66,334)
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	280	10,000	9,720
REPAIR & MAINT - GENERAL	22	2,500	2,478
REPAIR & MAINT-TELEMETRY	112	41,100	40,988
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	1,000	1,000
REPAIR & MAINT - IRRIGATION	0	0	0
R&M- GENERATORS	1,025	1,000	(25)
R & M PRESERVE STRUCTURES	0	0	0
REPAIR & MAINT- RTU GATES	0	1,500	1,500
Other	15,476	51,659	36,183
Total Physical Environment	<u>257,928</u>	<u>559,070</u>	<u>301,142</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	6,780	12,000	5,220
Other	274	980	706
Total Capital outlay	<u>7,054</u>	<u>12,980</u>	<u>5,926</u>
Total Expenditures:	<u>264,982</u>	<u>572,050</u>	<u>307,068</u>
Excess (deficiency) of revenues over expenditures	<u>561,374</u>	<u>274,838</u>	<u>286,536</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 43
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(141,095)	(274,838)	133,743
Total Other financing sources (uses):	<u>(141,095)</u>	<u>(274,838)</u>	<u>133,743</u>
Net change in fund balance	420,278	0	420,278
Fund balances, beginning of year	1,039,082	0	1,039,082
Total Fund balances, beginning of year	<u>1,039,082</u>	<u>0</u>	<u>1,039,082</u>
Fund balance, end of period	<u><u>1,459,360</u></u>	<u><u>0</u></u>	<u><u>1,459,360</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 44
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	48,054	51,289	(3,235)
Intergovernmental revenues	0	0	0
Investment income	258	0	258
Miscellaneous	462	0	462
Total Revenues:	<u>48,774</u>	<u>51,289</u>	<u>(2,515)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	4,361	11,900	7,539
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	358	500	143
FINANCIAL CONS./ADVISOR	0	215	215
AUDITORS SERVICES	744	1,339	595
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	20,000	20,000
Other	481	1,556	1,075
Total Physical Environment	<u>5,943</u>	<u>35,510</u>	<u>29,567</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	71	2,628	2,557
Total Capital outlay	<u>71</u>	<u>2,628</u>	<u>2,557</u>
Total Expenditures:	<u>6,013</u>	<u>38,138</u>	<u>32,125</u>
Excess (deficiency) of revenues over expenditures	<u>42,761</u>	<u>13,151</u>	<u>29,610</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(17,296)	(45,651)	28,355
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(17,296)</u>	<u>(45,651)</u>	<u>28,355</u>
Net change in fund balance	25,465	(32,500)	57,965
Fund balances, beginning of year	534,210	0	534,210
Total Fund balances, beginning of year	<u>534,210</u>	<u>0</u>	<u>534,210</u>
Fund balance, end of period	<u>559,675</u>	<u>(32,500)</u>	<u>592,175</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 45
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	397,046	416,732	(19,686)
Intergovernmental revenues	0	0	0
Investment income	229	0	229
Total Investment income	229	0	229
Total Revenues:	397,275	416,732	(19,457)
Expenditures:			
Physical Environment			
ENGINEERING FEES	3,420	17,800	14,380
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
WATER QUALITY	347	1,714	1,367
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	767	1,381	614
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	2,243	5,404	3,161
CHEMICAL WEED CONTROL	3,104	7,450	4,346
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	21,309	49,875	28,566
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	1,194	290,000	288,806
REPAIR & MAINT-CULVERTS	0	10,000	10,000
Repairs & Maint - Catch Basins	0	10,000	10,000
R & M PRESERVE STRUCTURES	0	0	0
REPAIR & MAINT- STREET SWEEP	7,289	16,750	9,461
Other	3,970	4,129	159
Total Physical Environment	43,644	420,503	376,859
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	116	1,914	1,798
Total Capital outlay	116	1,914	1,798
Debt issuance costs	0	0	0
Total Expenditures:	43,760	422,417	378,657
Excess (deficiency) of revenues over expenditures	353,516	(5,685)	359,201
Other financing sources (uses):			
Transfers out	(37,968)	(84,315)	46,347
Total Other financing sources (uses):	(37,968)	(84,315)	46,347
Net change in fund balance	315,547	(90,000)	405,547
Fund balances, beginning of year	248,784	0	248,784

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 45
 From 10/1/2021 Through 3/31/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	248,784	0	248,784
Fund balance, end of period	564,331	(90,000)	654,331

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 46
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	41,094	43,560	(2,466)
Investment income	126	0	126
Miscellaneous	(50)	0	(50)
Total Revenues:	<u>41,170</u>	<u>43,560</u>	<u>(2,390)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	430	430
AUDITORS SERVICES	690	1,242	552
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	10,000	10,000
Other	411	1,455	1,044
Total Physical Environment	<u>1,101</u>	<u>20,627</u>	<u>19,526</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	296	1,058	762
Total Capital outlay	<u>296</u>	<u>1,058</u>	<u>762</u>
Total Expenditures:	<u>1,397</u>	<u>21,685</u>	<u>20,288</u>
Excess (deficiency) of revenues over expenditures	<u>39,773</u>	<u>21,875</u>	<u>17,898</u>
Other financing sources (uses):			
Transfers out	(10,270)	(21,875)	11,605
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(10,270)</u>	<u>(21,875)</u>	<u>11,605</u>
Net change in fund balance	29,503	0	29,503
Fund balances, beginning of year	<u>247,236</u>	<u>0</u>	<u>247,236</u>
Total Fund balances, beginning of year	<u>247,236</u>	<u>0</u>	<u>247,236</u>
Fund balance, end of period	<u>276,739</u>	<u>0</u>	<u>276,739</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 47
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	39,624	42,448	(2,824)
Intergovernmental revenues	0	0	0
Investment income	197	0	197
Miscellaneous	1,266	0	1,266
Total Revenues:	41,087	42,448	(1,361)
Expenditures:			
Physical Environment			
ENGINEERING FEES	843	3,300	2,457
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	347	1,714	1,367
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	163	294	131
MARSH MAINT-LITTORAL ZONE	0	0	0
LANDSCAPE MAINTENANCE	306	794	488
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
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	8	17,000	16,992
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	10,000	10,000
REPAIR & MAINT- STREET SWEEP	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	500	500
Other	709	2,019	1,310
Total Physical Environment	2,376	43,621	41,245
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	173	1,367	1,194
Total Capital outlay	173	1,367	1,194
Total Expenditures:	2,549	44,988	42,439
Excess (deficiency) of revenues over expenditures	38,538	(2,540)	41,078
Other financing sources (uses):			
Transfers out	(11,743)	(24,960)	13,217
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(11,743)	(24,960)	13,217
Net change in fund balance	26,795	(27,500)	54,295
Fund balances, beginning of year	402,944	0	402,944

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 47
 From 10/1/2021 Through 3/31/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	402,944	0	402,944
Fund balance, end of period	429,740	(27,500)	457,240

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 49
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	67,471	69,455	(1,984)
Investment income	108	0	108
Miscellaneous	2,654	0	2,654
Total Revenues:	<u>70,233</u>	<u>69,455</u>	<u>778</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	1,098	0	(1,098)
LEGAL SERVICES	385	500	115
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	257	462	205
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	2,720	6,528	3,808
MOWING SERVICES	1,000	2,596	1,596
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	14,093	26,250	12,157
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
Other	675	688	13
Total Physical Environment	<u>20,228</u>	<u>40,524</u>	<u>20,296</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	198	98	(100)
Total Capital outlay	<u>198</u>	<u>98</u>	<u>(100)</u>
Total Expenditures:	<u>20,425</u>	<u>40,622</u>	<u>20,197</u>
Excess (deficiency) of revenues over expenditures	<u>49,808</u>	<u>28,833</u>	<u>20,975</u>
Other financing sources (uses):			
Transfers out	(12,465)	(31,333)	18,868
Total Other financing sources (uses):	<u>(12,465)</u>	<u>(31,333)</u>	<u>18,868</u>
Net change in fund balance	37,343	(2,500)	39,843
Fund balances, beginning of year	<u>200,152</u>	<u>0</u>	<u>200,152</u>
Total Fund balances, beginning of year	<u>200,152</u>	<u>0</u>	<u>200,152</u>
Fund balance, end of period	<u>237,495</u>	<u>(2,500)</u>	<u>239,995</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 51
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	29,124	32,752	(3,628)
Investment income	35	0	35
Miscellaneous	0	0	0
Total Revenues:	<u>29,159</u>	<u>32,752</u>	<u>(3,593)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	100	100
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	385	500	115
AUDITORS SERVICES	83	149	66
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	291	325	34
Total Physical Environment	<u>759</u>	<u>16,074</u>	<u>15,315</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	28	99	71
Total Capital outlay	<u>28</u>	<u>99</u>	<u>71</u>
Total Expenditures:	<u>787</u>	<u>16,173</u>	<u>15,386</u>
Excess (deficiency) of revenues over expenditures	<u>28,372</u>	<u>16,579</u>	<u>11,793</u>
Other financing sources (uses):			
Transfers out	(4,168)	(11,579)	7,411
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(4,168)</u>	<u>(11,579)</u>	<u>7,411</u>
Net change in fund balance	24,204	5,000	19,204
Fund balances, beginning of year	<u>57,556</u>	<u>0</u>	<u>57,556</u>
Total Fund balances, beginning of year	<u>57,556</u>	<u>0</u>	<u>57,556</u>
Fund balance, end of period	<u>81,759</u>	<u>5,000</u>	<u>76,759</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 53
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	70,909	71,131	(222)
Investment income	101	0	101
Miscellaneous	<u>95,563</u>	<u>0</u>	<u>95,563</u>
Total Revenues:	<u>166,573</u>	<u>71,131</u>	<u>95,442</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	430	430
AUDITORS SERVICES	691	1,243	552
TRASH DISPOSAL	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMTRY	234	1,000	766
REPAIR & MAINT-ROADS	2,990	10,000	7,010
REPAIR & MAINT-CULVERTS	0	10,000	10,000
Other	<u>7,399</u>	<u>3,705</u>	<u>(3,694)</u>
Total Physical Environment	11,314	42,878	31,564
Capital outlay	<u>408</u>	<u>1,726</u>	<u>1,318</u>
Total Expenditures:	<u>11,722</u>	<u>44,604</u>	<u>32,882</u>
Excess (deficiency) of revenues over expenditures	<u>154,851</u>	<u>26,527</u>	<u>128,324</u>
Other financing sources (uses):			
Transfers out	(21,394)	(26,527)	5,133
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(21,394)</u>	<u>(26,527)</u>	<u>5,133</u>
Net change in fund balance	133,457	0	133,457
Fund balances, beginning of year	<u>138,843</u>	<u>0</u>	<u>138,843</u>
Total Fund balances, beginning of year	<u>138,843</u>	<u>0</u>	<u>138,843</u>
Fund balance, end of period	<u>272,300</u>	<u>0</u>	<u>272,300</u>

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	36	0	36
Total Investment income	36	0	36
Total Revenues:	36	0	36
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	257	462	205
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	8,976	15,000	6,024
LANDSCAPE MAINTENANCE	8,643	22,425	13,782
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	850	20,700	19,850
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT - IRRIGATION	0	0	0
REPAIR & MAINT- STREET SWEEP	0	5,000	5,000
Other	12,087	20,378	8,291
Total Physical Environment	30,813	83,965	53,152
Capital outlay	0	0	0
Total Expenditures:	30,813	83,965	53,152
Excess (deficiency) of revenues over expenditures	(30,777)	(83,965)	53,188
Other financing sources (uses):			
Transfers out	(1,310)	(2,964)	1,654
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	19,045	39,364	(20,319)
Other	11,089	47,565	(36,476)
Total Capital contributions from landowners	30,135	86,929	(56,795)
Total Other financing sources (uses):	28,824	83,965	(55,141)
Net change in fund balance	(1,953)	0	(1,953)
Fund balances, beginning of year	84,345	0	84,345
Total Fund balances, beginning of year	84,345	0	84,345
Fund balance, end of period	82,391	0	82,391

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Investment income	269	0	269
Miscellaneous	442,717	0	442,717
Total Revenues:	<u>442,986</u>	<u>0</u>	<u>442,986</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	102,211	0	(102,211)
LEGAL SERVICES	3,823	0	(3,823)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
Other	44,563	0	(44,563)
Total Physical Environment	<u>150,597</u>	<u>0</u>	<u>(150,597)</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>150,597</u>	<u>0</u>	<u>(150,597)</u>
Excess (deficiency) of revenues over expenditures	<u>292,390</u>	<u>0</u>	<u>292,390</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(933)	0	(933)
Total Other financing sources (uses):	<u>(933)</u>	<u>0</u>	<u>(933)</u>
Net change in fund balance	291,456	0	291,456
Fund balances, beginning of year	<u>282,766</u>	<u>0</u>	<u>282,766</u>
Total Fund balances, beginning of year	<u>282,766</u>	<u>0</u>	<u>282,766</u>
Fund balance, end of period	<u>574,222</u>	<u>0</u>	<u>574,222</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2021 Through 3/31/2022

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A	Unit 5B
Revenues:				
Non-ad valorem assessments	360,216	5,194,508	397,849	368,332
Intergovernmental revenues	-	-	-	-
Investment income	108	3,222	145	133
Miscellaneous	-	-	-	-
Total Revenues:	360,324	5,197,730	397,993	368,465
Expenditures:				
Principal	-	-	-	-
Interest	-	1,892,875	56,706	16,598
Debt issuance costs	47,150	-	-	-
Advance Refunding escrow agent	169,489	-	-	-
Other	3,602	51,945	3,979	3,683
Total Expenditures:	220,241	1,944,820	60,685	20,281
Excess (deficiency) of revenues over expenditures	140,083	3,252,910	337,309	348,183
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	3,580,000	-	-	-
(Discount)/Premium on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	(3,522,935)	-	-	-
Total Payment to refunded bonds escrow agent	(3,522,935)	-	-	-
Total Other financing sources (uses):	57,065	-	-	-
Net change in fund balance	197,148	3,252,910	337,309	348,183
Fund balances, beginning of year	89,583	7,921,523	62,955	22,433
Fund balance, end of period	286,731	11,174,433	400,264	370,617

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2021 Through 3/31/2022

(In Whole Numbers)

	Unit 9A	Unit 9B	Unit 16	Unit 19
Revenues:				
Non-ad valorem assessments	2,610,958	1,229,132	656,319	-
Intergovernmental revenues	-	-	-	-
Investment income	981	486	96	1
Miscellaneous	-	-	-	-
Total Revenues:	2,611,939	1,229,619	656,415	1
Expenditures:				
Principal	-	-	-	-
Interest	227,264	176,838	-	-
Debt issuance costs	-	-	58,660	-
Advance Refunding escrow agent	-	-	1,290,338	-
Other	26,160	12,291	6,563	-
Total Expenditures:	253,424	189,129	1,355,561	-
Excess (deficiency) of revenues over expenditures	2,358,516	1,040,490	(699,146)	1
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	(7,016)
Refunding debt Issued	-	-	3,275,000	-
(Discount)/Premuim on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	(3,275,000)	-
Total Payment to refunded bonds escrow agent	-	-	(3,275,000)	-
Total Other financing sources (uses):	-	-	-	(7,016)
Net change in fund balance	2,358,516	1,040,490	(699,146)	(7,015)
Fund balances, beginning of year	840,549	866,109	840,195	7,015
Fund balance, end of period	3,199,064	1,906,599	141,050	-

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2021 Through 3/31/2022

(In Whole Numbers)

	Unit 27B	Unit 43	Unit 44	Unit 45
Revenues:				
Non-ad valorem assessments	269,688	1,191,102	556,084	257,606
Intergovernmental revenues	-	-	-	-
Investment income	94	492	125	104
Miscellaneous	-	-	-	-
Total Revenues:	269,782	1,191,594	556,209	257,710
Expenditures:				
Principal	-	-	-	-
Interest	-	134,984	-	44,404
Debt issuance costs	39,775	-	65,140	-
Advance Refunding escrow agent	346,056	-	895,078	-
Other	2,697	11,836	5,561	2,626
Total Expenditures:	388,528	146,821	965,779	47,030
Excess (deficiency) of revenues over expenditures	(118,746)	1,044,773	(409,570)	210,680
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	2,205,000	-	4,785,000	-
(Discount)/Premuim on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent				
Payment to Refunded Debt	(2,205,000)	-	(4,720,860)	-
Total Payment to refunded bonds escrow agent	(2,205,000)	-	(4,720,860)	-
Total Other financing sources (uses):	-	-	64,140	-
Net change in fund balance	(118,746)	1,044,773	(345,430)	210,680
Fund balances, beginning of year	352,590	503,993	634,574	89,399
Fund balance, end of period	233,844	1,548,766	289,144	300,079

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2021 Through 3/31/2022

(In Whole Numbers)

	Unit 46	Unit 53
Revenues:		
Non-ad valorem assessments	717,930	3,066,469
Intergovernmental revenues	-	-
Investment income	361	1,110
Miscellaneous	-	-
Total Revenues:	<u>718,291</u>	<u>3,067,579</u>
Expenditures:		
Principal	-	-
Interest	187,919	1,110,433
Debt issuance costs	-	-
Advance Refunding escrow agent	-	-
Other	7,179	30,665
Total Expenditures:	<u>195,098</u>	<u>1,141,097</u>
Excess (deficiency) of revenues over expenditures	<u>523,193</u>	<u>1,926,481</u>
Other financing sources (uses):		
Transfers in	-	-
Transfers out	-	-
Refunding debt Issued	-	-
(Discount)/Premium on refunded debt	-	-
Special assessment bond proceeds	-	-
Payment to refunded bonds escrow agent	-	-
Payment to Refunded Debt	-	-
Total Payment to refunded bonds escrow agent	-	-
Total Other financing sources (uses):	<u>-</u>	<u>-</u>
Net change in fund balance	523,193	1,926,481
Fund balances, beginning of year	775,061	4,553,586
Fund balance, end of period	<u>1,298,253</u>	<u>6,480,067</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2021 Through 3/31/2022

(In Whole Numbers)

	Unit 2C	Unit 16	Unit 25	Unit 53
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	2,034	243	10	481
Miscellaneous	-	-	-	-
Total Revenues:	2,034	243	10	481
Expenditures:				
Capital outlay	1,418,192	37,528	-	3,341,411
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Total Expenditures:	1,418,192	37,528	-	3,341,411
Excess (deficiency) of revenues over expenditures	(1,416,158)	(37,285)	10	(3,340,930)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(19,635)	(1,651)	-	(16,515)
Capital contributions from landowners	86,156	28,250	-	-
Repayment to landowners	(352,438)	-	-	-
Promissory notes issued	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Discount on special assessment bonds issued	-	-	-	-
Premium on special assessment bonds issued	-	-	-	-
Total Other financing sources (uses):	(285,917)	26,599	-	(16,515)
Net change in fund balance	(1,702,076)	(10,686)	10	(3,357,446)
Fund balances, beginning of year	5,723,424	810,413	20,644	10,101,523
Fund balance, end of period	4,021,348	799,727	20,654	6,744,078

The Palm Beach Post

Palm Beach Daily News | LOCALIQ

PROOF OF PUBLICATION STATE OF FLORIDA

PUBLIC NOTICE

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

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

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

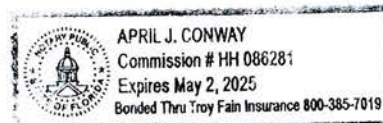
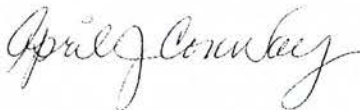
Signed



(Legal Advertising Agent)

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

Signed



Please see Ad on following page(s).

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

**NOTICE OF
ANNUAL MEETING SCHEDULE**

NOTICE IS HEREBY GIVEN that in satisfaction of the requirements of Chapter 189.015 (1), Florida Statutes, the following is a list of regular meetings of the Board of Supervisors of Northern Palm Beach County Improvement District, as well as possible additional Board of Supervisors or Committee meetings that may be held between Oct. 1, 2021 and Sept. 30, 2022. All such meetings will begin at 8:00 a.m. and, unless held by means of a virtual electronic medium, will be held in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418.

Regular Board of Supervisors meetings will be held on 10/27/2021, 11/17/2021, 12/15/2021, 01/26/2022, 02/23/2022, 03/23/2022, 04/27/2022, 05/25/2022, 06/22/2022, 07/27/2022, 08/24/2022 and 09/28/2022.

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

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

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

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

BOARD OF SUPERVISORS
NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT
Matthew J. Boykin, President
9-26/2021

0000658255-01