



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
July 27, 2022
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Comments from the Public for Items not on the Agenda
- 5) **Consent Agenda (Ask for Public Comment before approving Consent Agenda)**
 - a) Unit No. 2C – Alton
Consider Change Orders to J.W. Cheatham, LLC – Parcel G, Phase III (CO Nos. 3 & 4)
 - b) Unit No. 53 – Arden
Consider Change Order to Centerline Utilities – Pods G-North and H-South (CO No. 6)
 - c) General
Consider Purchase Order to Data Flow Systems, Inc.
 - d) Payment Requests
- 6) **Regular Agenda**
 - a) Unit No. 2C – Alton
Status Report
 - b) Unit No. 5 – Henry Rolf
Consider Award Resolution for Loan (2022-04)
Ask for Public Comment
 - c) Unit No. 53 - Arden
 - i) Status Report
 - ii) Consider Award of Contract to Centerline Utilities, Inc. - Pods D-Southeast, D-Southwest & I-North
Ask for Public Comment

- d) General
 - i) Employee Recognition
 - ii) Consider Extension of Grant Application and Management Services Agreement
Ask for Public Comment
 - iii) Grant Funding Update
 - iv) Discuss Funding Opportunities for Conversion of Septic Sewer Systems to Sewer Line Systems

7) Miscellaneous Reports:

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

8) Receive and File

9) Comments from the Board

10) Adjourn

Please note the following upcoming meetings:

August 24, 2022 – 8:00 a.m.- Regular Meeting

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



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EXECUTIVE SUMMARY

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

DATE: July 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 Change Order Nos. 3 and 4 to J.W. Cheatham, LLC
Artistry-Parcel G Phase III Improvement Project

Background

On November 29, 2021, Northern issued a contract to J.W. Cheatham, LLC to construct the Alton Parcel G, Phase III Improvement Project. On March 23, 2022, the Board authorized Change Order No. 1 to remove certain Public and Private Improvements from the contract due to site plan changes and approvals needed through the City of Palm Beach Gardens. The attached Change Orders include both Public and Private Improvements that have now been completed. The Public Improvements consisting of the installation of water and sewer infrastructure are included in the Plan of Improvements and total \$55,707.50 for Change Order No. 3 and \$13,635.00 for Change Order No. 4. The Private Improvements consist of the installation of private drainage and utility conduit and total \$7,076.00 for Change Order No. 3 and \$20,884.00 for Change Order No. 4.

Fiscal Impact

The Public Improvements will be funded by Bond Funds as initially anticipated and private funds are available to fund the additional Private Improvements associated with Change Order Nos. 3 and 4.

Recommendation

Northern Staff and the District Engineer recommend approval of Change Order Nos. 3 and 4 to J.W. Cheatham, LLC for the Parcel G, Phase III contract in the amounts of \$62,783.50 and \$34,519.00, respectively.



Celebrating
35
years

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

Engineering EB0003591
Surveying LB0003591
Landscape Architecture LC0000318

July 13th, 2022

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

Re: Unit 2C - Alton Parcel G, Phase III Improvements Project
NPBCID Job No. PRJ-628
J.W. Cheatham, LLC. – Change Order #3

To whom it may concern:

We have reviewed the attached Change Order No. 3, for the Alton Parcel G, Phase III Improvements Project and approve the change order as submitted. The purpose of this change order is to correct contract quantities due to discrepancy between public versus private funding. Please don't hesitate to contact me if you have any questions or require any additional information. Thank you.

Sincerely,

A handwritten signature in blue ink, appearing to read 'R. Hayes Templeton', is written over a horizontal line.

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

CC: Tim Helms

CHANGE ORDER

No. 3

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

DATE: 07/13/2022

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

PROJECT ENGINEER: Caulfield & Wheeler, Inc.

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

Description: Adjust quantities to balance contract due to clarification on public versus private funding

Contractor: JW Cheatham , Inc.

Purpose: Adjust quantities to balance contract due to clarification on public versus private funding

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ 2,865,622.20	Original Contract Time Substantial Completion: 210 Days (June 27, 2022) Final Completion: 240 Days (July 27, 2022)
Previous Change Order No. <u>0</u> to No. <u>2</u> \$ (762,371.05)	Net change from previous Change Order <u>90 Days</u>
Contract Price prior to this Change Order \$ 2,103,251.15	Contract Time prior to this Change Order Substantial Completion: 300 Days (Sept. 25, 2022) Final Completion: 330 Days (Oct. 25, 2022)
Net Increase of this Change Order \$ 62,783.50	Net Increase (decrease) of this Change Order <u>0 Days</u>
Contract Price with all approved Change Orders \$ 2,166,034.65	Contract Time with all approved Change Orders Substantial Completion: 300 Days (Sept. 25, 2022) Final Completion: 330 Days (Oct. 25, 2022)

RECOMMENDED:

Caulfield & Wheeler, Inc.

By: 

Project Engineer

Date: 7/13/2022

APPROVED:

N.P.B.C.I.D.

By: _____

Owner

Date: _____

ACCEPTED:

JW Cheatham , Inc.

By: _____

Contractor

Date: _____



**Road Building &
Earthmoving Contractors**

June 7, 2022

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

Attn: Mr. Hayes Templeton, PE

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

Dear Mr. Templeton:

As requested I submit the following change order request for quantity adjustments at the above referenced project:

UTILITIES PUBLIC IMPROVEMENTS

8" DIP Class 51 Water Main (Cement Mortar Lined)	341 LF	@	\$48.50 /LF	\$16,538.50
8" Gate Valve and Box	2 EA	@	\$1,665.00 /EA	\$3,330.00
Fire Hydrant Assembly with 6" Gate Valve	2 EA	@	\$4,450.00 /EA	\$8,900.00
8" Tapping Saddle Assembly/DBL Service (SUA Detail #28)	6 EA	@	\$1,700.00 /EA	\$10,200.00
8" Tapping Saddle Assembly/Single Service (SUA Detail #28)	3 EA	@	\$990.00 /EA	\$2,970.00
8" PVC SDR-26 (6'-8' Deep)	281 LF	@	\$49.00 /LF	\$13,769.00
			SUBTOTAL:	\$55,707.50

DRAINAGE PRIVATE IMPROVEMENTS

Reinforced Concrete Pipe Culvert (18")	122 LF	@	\$58.00 /LF	\$7,076.00
			SUBTOTAL:	\$7,076.00

GRAND TOTAL: \$62,783.50

Please call should you have any questions.

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



Celebrating
35
years

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

Engineering EB0003591
Surveying LB0003591
Landscape Architecture LC0000318

July 13th, 2022

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

Re: Unit 2C - Alton Parcel G, Phase III Improvements Project
NPBCID Job No. PRJ-628
J.W. Cheatham, LLC. – Change Order #4

To whom it may concern:

We have reviewed the attached Change Order No. 4, for the Alton Parcel G, Phase III Improvements Project and approve the change order as submitted. The purpose of this change order is to add payment for hydrant restraints and irrigation sleeves required by Seacoast Utility Authority. Please don't hesitate to contact me if you have any questions or require any additional information. Thank you.

Sincerely,

A handwritten signature in blue ink, appearing to read 'R. Hayes Templeton', is written over a horizontal line.

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

CC: Tim Helms

CHANGE ORDER

No. 4

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

DATE: 07/13/2022

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

PROJECT ENGINEER: Caulfield & Wheeler, Inc.

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

Description: Adjust contract for additional hydrant restraints and irrigation sleeves required by Seacoast Utilities.

Contractor: JW Cheatham , Inc.

Purpose: Adjust contract for additional hydrant restraints and irrigation sleeves required by Seacoast Utilities.

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ <u>2,865,622.20</u>	Original Contract Time Substantial Completion: 210 Days (June 27, 2022) Final Completion: 240 Days (July 27, 2022)
Previous Change Order No. <u>0</u> to No. <u>3</u> \$ <u>(699,587.55)</u>	Net change from previous Change Order <u>90 Days</u>
Contract Price prior to this Change Order \$ <u>2,166,034.65</u>	Contract Time prior to this Change Order Substantial Completion: 300 Days (Sept. 25, 2022) Final Completion: 330 Days (Oct. 25, 2022)
Net Increase of this Change Order \$ <u>34,519.00</u>	Net Increase (decrease) of this Change Order <u>0 Days</u>
Contract Price with all approved Change Orders \$ <u>2,200,553.65</u>	Contract Time with all approved Change Orders Substantial Completion: 300 Days (Sept. 25, 2022) Final Completion: 330 Days (Oct. 25, 2022)

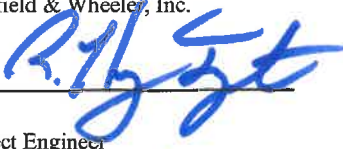
RECOMMENDED:

Caulfield & Wheeler, Inc.

By: _____

Project Engineer

Date: _____



7/13/2022

APPROVED:

N.P.B.C.I.D.

By: _____

Owner

Date: _____

ACCEPTED:

JW Cheatham , Inc.

By: _____

Contractor

Date: _____



Road Building & Earthmoving Contractors

June 29, 2022

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

Attn: Mr. Hayes Templeton, PE

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

Dear Mr. Templeton:

As requested I submit the following change order request for additional work at the above referenced project:

UTILITIES PUBLIC IMPROVEMENTS			
Restraints for Hydrants	9 EA	@	\$1,515.00 /EA
			<u>\$13,635.00</u>
			SUBTOTAL:
			\$13,635.00
 ROADWAY PRIVATE IMPROVEMENTS			
10" Sch 40 PVC Conduit (F&I)	460 LF	@	\$45.40 /LF
			<u>\$20,884.00</u>
			SUBTOTAL:
			\$20,884.00
			 GRAND TOTAL:
			\$34,519.00

Please call should you have any questions.

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



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EXECUTIVE SUMMARY

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

DATE: July 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. 6 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. 6 is a deduction in contract costs and represents excess permit and inspection fee allowance to be removed from the contract. The actual amounts paid to the Contractor for permit and inspection fees was less than the allowance included in the original contract. These values have been reviewed by the Engineer of Record and they correctly represent the excess allowance.

Fiscal Impact

The reduction in costs totaling \$1,947.40 will be credited to the bond fund account.

Recommendation

Northern Staff and the District Engineer recommend approval of Change Order No. 6 for a reduction in contract costs of \$1,947.40 to Centerline Utilities, Inc.

CHANGE ORDER

(Instructions on reverse side)

No. 6

DATE OF ISSUANCE July 5, 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 permit and inspection fee adjustments to reflect actual amounts paid by the Contractor. DEDUCTIVE costs for the excess permit and inspection fee allowance will be removed from this contract at the direction of the Engineer and the District's Project Manager, totaling \$1,947.40. These values have been reviewed, and the Engineer concurs that these correctly represent the excess amount. No additional days are required to complete this work.**


Reason for Change Order: **Actual permit and inspection fees paid were less than the allowance in the contract quantities.**

Attachments: **Cost breakdown for inspection fee adjustments.**

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>5</u> \$ <u>3,781.85</u>	Net changes from previous Change Orders No <u>1</u> to No <u>5</u> <u>152 days</u> Days
Contract Price prior to this Change Order \$ <u>2,949,443.57</u>	Contract Times prior to this Change Order Substantial Completion: <u>362 days (July 29, 2022)</u> Ready for final payment: <u>392 days (August 28, 2022)</u> days or dates
Net Increase (Decrease) of this Change Order \$ <u>(1,947.40)</u>	Net Increase of this Change Order <u>0 days</u> Days
Contract Price with all approved Change Orders \$ <u>2,947,496.17</u>	Contract Times with all approved Change Orders Substantial Completion: <u>362 days (July 29, 2022)</u> Ready for final payment: <u>392 days (August 28, 2022)</u> days or dates

RECOMMENDED:
By: 
Engineer (Authorized Signature)
Date: 7-20-2022

APPROVED:
By: _____
NPBCID
Date: _____

ACCEPTED:
By: 
Contractor (Authorized Signature)
Date: 7/20/22



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EXECUTIVE SUMMARY

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

DATE: July 27, 2022

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

RE: Consider Purchase Order No. 22-730 to Data Flow Systems (DFS)
Telemetry Component Inventory Resupply

Background

In 1998, Northern initiated its SCADA Telemetry System and designated DFS to be the sole source provider for this technology. Attached is a proposal from DFS in the amount of \$29,696.00 to provide component inventory resupply of telemetry cards for various telemetry control panels. Maintaining a component inventory reduces downtime and increases efficiency with respect to uninterrupted service of the telemetry system.

Fiscal Impact

The total amount of Purchase Order No. 22-730 is \$29,696.00. These costs are included in the FY 2021/2022 maintenance budget.

Recommendation

Northern Staff recommends Board approval of the referenced Purchase Order No. 22-730 to Data Flow Systems in the amount of \$29,696.00.



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

22-730

Purchase Order

Vendor :146

DATA FLOW SYSTEMS, INC.

605 N JOHN RODES BLVD
MELBOURNE, FL 32934-9105
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 06/29/2022
Required Date 07/09/2022
Prepared By Mason R. Keith

Workflow ID 07
Status Board 2 Documents
Description Spare cards for telemetry

Change Order 0
Project No
Invoice to Y
follow

Comments : Please use reserves if needed- KRRZero Shipping to be charged

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
10	EA		54610	DMM003	1,035.00	10,350.00
5	EA		54610	DCM003-1	1,244.00	6,220.00
5	EA		54610	DCM003-2	1,058.00	5,290.00
1	EA		54610	BEM001	576.00	576.00
5	EA		54610	AMM002	1,452.00	7,260.00
Total :						\$29,696.00

Approval Information

SUSAN P. SCHEFF Board 07/08/2022 2:19 PM
CLIFFORD D. BEAT Executive Director 07/08/2022 2:15 PM
KATHLEEN E. ROUN Finance Director 07/06/2022 10:54 AM
LAURA L. HAM Budget Manager 07/01/2022 5:36 PM
Kimberly A. Leser District Engineer 07/01/2022 9:57 AM
KENNITH R. ROUN Department Manager 06/29/2022 11:55 AM
Mason R. Keith Requester 06/29/2022 10:52 AM
Kimberly A. Leser District Engineer 06/29/2022 10:35 AM
KENNITH R. ROUN Department Manager 06/29/2022 10:23 AM
Mason R. Keith Requester 06/29/2022 10:06 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.

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

	BOND/COI**	EIPC*	LANDOWNER FUNDS	COST OF ISSUANCE	TOTALS
Unit No. 2C - Alton	23,524.78		184,570.65		208,095.43
Unit No. 4 - West of Villages		77,000.00			77,000.00
Unit No. 5A - Vista Center		144,089.80			144,089.80
Unit No. 31 - BallenIsles		394,066.00			394,066.00
Unit No. 53 - Arden	31,425.78			-	31,425.78
	54,950.56	615,155.80	184,570.65	-	854,677.01

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 163

JULY 27, 2022

	BOND	LANDOWNER FUNDS	TOTALS
CONSTRUCTION:			
J. W. Cheatham, LLC (PA#6 & 7) (Alton Parcel Parcel G Ph III)	<u>19,980.00</u>	<u>184,570.65</u>	204,550.65
ENGINEERING:			
Arcadis U.S., Inc. (Alton Construction Phase Support)	<u>58.50</u>		58.50
MISCELLANEOUS:			
Davidson Fixed Income Mgmt. NPBCID Reimbursement (NPBCID Personnel time)	77.82 <u>3,408.46</u>		3,486.28
	<u>23,524.78</u>	-	<u>184,570.65</u>
			208,095.43

**UNIT OF DEVELOPMENT NO. 4
DISBURSEMENT NO. 39
JULY 27, 2022**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
Shenandoah Construction		
(Slip-line Lake interconnect pipe)	<u>77,000.00</u>	
PO#22-325 FINAL		77,000.00
	<u><u>77,000.00</u></u>	<u><u>77,000.00</u></u>

**UNIT OF DEVELOPMENT NO. 5A
DISBURSEMENT NO. 46
JULY 27, 2022**

EIPC

TOTAL

CONSTRUCTION:

Ferriera Construction

(Emerald Dunes Dr. Culvert C-11 Rehab)

144,089.80

144,089.80

144,089.80

144,089.80

**UNIT OF DEVELOPMENT NO. 31
DISBURSEMENT NO. 204
JULY 27, 2022**

	EIPC <u>(Equity in Pooled Cash)</u>	TOTAL <u></u>
OTHER PROFESSIONALS:		
BallenIsles Community Association	394,066.00	
(Sale & Purchase of PGA Guardhouse)		394,066.00
(PO#22-9 Installment PA#7 and #8)		
	<u>394,066.00</u>	<u>394,066.00</u>

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 111
JULY 27, 2022**

	BOND	COST OF ISSUANCE	TOTAL
CONSTRUCTION:			
Centerline Utilities, Inc.	19,044.77		
(Arden - Parcel G North & H South PRJ 627)			19,044.77
ENGINEERING:			
Michael Schorah & Assoc.	6,218.00		
(PE Construction Phase)			6,218.00
OTHER PROFESSIONALS:			
Caldwell & Pacetti	2,146.00		
(Legal Services)			2,146.00
MISCELLANEOUS:			
LOCALiQ - Palm Beach Post Legal Ad	1,161.16		
NPBCID Reimbursements:			
(NPBCID Personnel Time)	2,855.85		4,017.01
	31,425.78	-	31,425.78

UNIT NO. 2C – ALTON

STATUS REPORT



Northern Palm Beach County Improvement District
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EXECUTIVE SUMMARY

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

DATE: July 27, 2022

FROM: Katie Roundtree, Director of Finance & Administration

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

RE: Unit of Development No. 5 – Henry Rolf
Consider Award Resolution for Loan (2022-04)

Background

In March, the Board authorized the issuance of a Request for Proposals (RFP) for a multi-unit maintenance loan for several large maintenance projects. One project in Unit of Development No. 15 is able to be funded from budgeted maintenance funds and will not require a loan. The renovation of the salinity weir project in Unit of Development No. 20 is not yet prepared to bid or borrow funds at this time. The culvert repair project in Unit of Development No. 5 is fully designed and ready to be put out to bid. An RFP for Unit of Development No. 5 was sent to ten banks on May 31, 2022, and proposals were due on June 28, 2022. The amount of the loan requested was approximately \$2,400,000.

Northern received four responses to the RFP with interest rates ranging from 3.53% to 5.75%. Each response had similar terms with only slight variations. Based on the review of the proposals, Staff and Bond Counsel are recommending award of the Unit of Development No. 5 Loan to Synovus Bank with a rate of 3.53%. In addition, as a part of the proposal, Synovus has requested that Northern open a bank account with them. Funds can be deposited and invested in money market funds at competitive rates.

Bond Counsel has prepared a Resolution awarding the loan to Synovus Bank and establishing the details of the loan agreement. If approved, closing will occur on July 28, 2022.

Fiscal Impact

Funding for the debt service is included in the proposed Fiscal Year 2022/2023 Budget. The budgeted interest rate was 5%, while the bid from Synovus bank was 3.53%.

Recommendation

Northern Staff recommends award of the Unit of Development No. 5 loan to Synovus Bank in the amount of \$2,400,000 and approval of Resolution No. 2022-04.



Government Banking Solutions

June 28, 2022

Katie Roundtree, Finance Director
Northern Palm Beach County Improvement District
katie@npbcid.org

Mark E. Raymond, Esq.
Mark Raymond Law
mark.raymond@mraymondlaw.com

RE: \$2,400,000 Northern Palm Beach County Improvement District Promissory Note, Unit of Development No. 5, Tax Exempt Series 2022

Synovus Bank ("Bank") is pleased to consider the Direct Purchase of the Series 2022 Note as described below and issued by Northern Palm Beach County Improvement District (the "District"), the basic terms and conditions of which are set forth below. This proposal is subject to the satisfactory completion of the Bank's customary due diligence, underwriting and receipt of credit approval. This letter is not a commitment to lend. Upon notification of award, the Bank will have final credit approval within 10 business days.

- Borrower:* Northern Palm Beach County Improvement District (the "District")
- Facility:* Non-Bank Qualified Tax-Exempt Note
- Amount:* \$2,400,000 (*not to exceed*)
- Purpose:* The District will use the proceeds to pay the cost of major rehabilitation and replacement of District assets (the "Assets") serving the District's Unit of Development No. 5. The Assets consist of a 96-inch diameter drainage pipe under Jog Road North of Okeechobee Boulevard and serving Unit of Development No. 5.
- Term:* The total term of the Note will be approximately 120 months from the date of closing with a final stated maturity of August 1, 2032.
- Collateral:* Security for the Bond will be Non-Ad Valorem Assessments levied by the District upon the benefited lands within Unit of Development No. 5 of the District.
- Repayment:* Semi-Annual principal and interest payments due on the 1st of each February and August, commencing on August 1, 2023. Interest will be calculated on the basis of a 360-day year comprised of twelve 30-day months.
- Interest Rate:* The tax-exempt interest rate will be fixed at **3.53** percent at closing. The rate will be held until July 29, 2022. In the event the closing is delayed past that date, the rate will be reset three days prior to the scheduled closing and will equal the prevailing Ten (10) Year Treasury Constant Maturity plus 106 basis points with a floor of **3.53** percent. This rate will be fixed until Final Maturity of August 1, 2032.

The Treasury Constant Maturity will be as published by the Federal Reserve located via the internet at <https://www.federalreserve.gov/releases/h15/>.
- Pre-payment:* The Note can be prepaid in whole, or in part, at par. Each prepayment and redemption of such Note shall be made on such date and in such principal amount as shall be specified by the

District in a written notice delivered to the Bank not less than ten days prior thereto specifying the principal amount to be prepaid and the date of such prepayment.

Fees: The District's Bond counsel will provide documentation associated with this transaction. Documentation will be subject to the review and approval of the Bank and the Bank's counsel. The District agrees to pay all legal fees and expenses of the Bank associated with the review and closing of this transaction, which costs may be paid with proceeds of the Bond. Legal costs shall be capped at no more than \$10,000. The Bank's legal counsel for proposed transaction will be Greenspoon Marder Law.

Affirmative

Covenants: For so long as any of the principal amount of or interest on the proposed Note is outstanding or any duty or obligation of the District contemplated under the proposed Note remains unpaid or unperformed, the District covenants to the Bank as follows:

- 1) *Payment* - The District shall pay the principal of and the interest on the proposed Note at the time and place and in the manner provided in the Note.
- 2) *Use of Proceeds* - Proceeds from the Note will only be used as previously defined
- 3) *Notice of Defaults* - The District shall within ten days after it acquires knowledge thereof, notify the Bank in writing at its Notice Address upon the happening, occurrence, or existence of any Event of Default, and any event or condition which with the passage of time or giving of notice, or both, would constitute an Event of Default, and shall provide the Bank with such written notice, a detailed statement by a responsible officer of the District of all the relevant facts and the action being taken or proposed to be taken by the District with respect thereto.
- 4) *Records* - The District agrees that any and all records of the District shall be open to inspection by the Bank or its representative's during normal business hours at the offices of the District.
- 5) *Maintain Existence* - The District will take all reasonable legal action within its control in order to maintain its existence as an independent special District of the State and shall not voluntarily dissolve.
- 6) *Notice of Liabilities* - The District shall promptly inform the Bank in writing of any actual or potential contingent liabilities or pending or threatened litigation of any amount that could reasonably be expected to have a material and adverse effect upon the financial condition of the District or upon the ability of the District to perform its obligation under the proposed Note.
- 7) *Insurance* - The District shall maintain such liability, casualty and other insurance as is reasonable and prudent for similarly situated political subdivisions of the State and shall upon request of the Bank, provide evidence of such coverage to the Bank.
- 8) *Comply with Laws* - The District is in compliance and shall comply with all applicable federal, state and local laws and regulatory requirements.
- 9) *Taxes* - In the event the proposed Note should be subject to the excise tax or any other Bond Document should be subject to the excise tax on documents, or any similar tax, the District shall pay such taxes or reimburse the Bank for any such taxes paid by it.
- 10) *Audited Financial Statements* - The District will cause a financial audit to be completed of its books and accounts for each fiscal year, beginning with the fiscal year ending September 30, 2022, and shall furnish such financial audit to the Bank within 270 days of the end of each such fiscal year. The financial audit shall be prepared in accordance with Chapter 10.550 of the Rules of the Florida Auditor General or the provisions of any successor state or rule governing Florida local governmental entity audits.
- 11) *Annual Budget*. The District shall provide the Bank with a copy of its annual budget for each fiscal year not later than 45 days after the commencement thereof. The budget shall specifically detail the Assessments and any other special assessments to be levied by the District with respect to such fiscal year.

- 12) *Assessment Records.* The District shall maintain records with respect to the Assessments which shall be updated as Assessments are collected. The records shall detail Assessments (i) levied to date on a parcel-by-parcel basis, and (ii) collected to date. An annual report setting forth the foregoing information will be provided to the Bank at such times, and in such format as the Bank may reasonably request. Upon the occurrence of any Event of Default, the District will, upon request of the Bank, and payable from the debt service reserve fund, engage the services of a consultant reasonable acceptable to the Bank to assist the District in levying the Assessments until such time as the default is cured.
- 13) *Assessment Roll.* Commencing with the tax roll adopted during the year 2022, the District shall provide to the Bank the certified assessment roll detailing the Assessments, if any, to be imposed for each tax year within 30 days of the date such roll becomes available.
- 14) *Maintenance of Improvements.* All Improvements are and will be owned by the District or another political subdivision of the State of Florida and all Improvements shall be available for use by the general public on the same basis, subject only to conditions imposed by the District or another political subdivision of the State of Florida as may be necessary to protect the health safety and general welfare of the District and its inhabitants, visitors, property owners and workers or to protect such Improvements from damage, misuse, or destruction. The District shall observe and perform all of the terms and conditions contained in the Act, and shall comply with all valid acts, rules, regulations, orders and directions of any legislative, executive, administrative or judicial body applicable to the Improvements. The District shall levy assessments as shall be necessary to provide for the maintenance of the Improvements.

Negative

Covenants:

For so long as any of the principal amount of or interest on the proposed Note is outstanding or any duty or obligation of the District under the proposed Note remains unpaid or any obligation of the District under any of the Note Documents remain unpaid or unperformed, that:

- 1) *No Amendments.* The District shall not alter, amend or repeal the Assessment Resolutions, or take any action impairing the authority thereby or hereby given with respect to the imposition of the Assessments, or the payment of the Bond, without prior written approval of the Bank which shall not be unreasonably withheld. However, the District may amend the Assessment Resolution to expand the Project Area so long as the Assessments are not reduced.
- 2) *No Liens.* The District shall not create or permit any pledge, assignment, mortgage or lien on the Assessments or the Improvements other than pursuant to the Note Documents.
- 3) *Disposition of Assets.* The District shall not dispose of any of the Improvements other than in the ordinary course of business.
- 4) *Loans.* The District shall not loan money or make advances or other extensions of credit to other persons or entities except in the normal course of the District's Operations.

Assessments

- 1) *Limited Obligation.* The District promises that it will promptly pay the principal of and interest on the Note(s) at the place, on the dates and in the manner provided therein according to the true intent and meaning hereof and thereof; provided that the principal of and interest on the Note(s) is payable solely from the Assessments, and nothing in the Note(s) or in the Note Resolution shall be construed as pledging any other funds or assets of the District to such payment or authorizing such payment to be made from any other source. The District is not and shall not be liable for the payment of the principal of and interest on the Note or for the performance of any pledge, obligation or agreement

for payment undertaken by the District hereunder from any property other than the Assessments. The Bank shall not have any right to resort to legal or equitable action to require or compel the District to levy and collect any tax or special assessment or to keep any tax or special assessment in force, except for the Assessments, to pay principal or interest on the Note.

- 2) *Pledge of Assessments.* The principal of and interest on the Note shall be payable from and secured by a lien upon the Assessments. The District will grant a security interest in favor of the Bank in the Assessments. Promptly upon collection by the District, all Assessments shall be deposited by the District into an account (the "Revenue Account") maintained by the District at the Bank, in which account, and the proceeds therein, the District hereby grants the Bank a security interest in order to secure the repayment of the Note.
- 3) *Levy of Assessments.* The District will levy and assess Assessments upon the benefitted lands within the District in accordance with the Act and the Assessment Resolutions, in amounts and at the times, when combined with the amounts in the Revenue Account and subject to the limitations set forth in the Assessment Resolutions and in the Act, that are sufficient to pay the principal of and interest on the Note as herein provided. The District shall utilize the uniform method for the collection of the Assessments as authorized by Section 197.3632, Florida Statutes. The District will take all necessary steps to levy and collect Assessments Revenues sufficient to pay the principal and interest of the Note when due.
- 4) *Use of Assessments.* The District will use the proceeds of Assessments levied for debt service solely to pay principal of and interest on the Note and Collection Costs.

*Debt Service
Reserve:*

Waived – not required

*Events of
Default:*

An "Event of Default" shall be deemed to have occurred under this Agreement if:

1. The District shall fail to make any payment of the principal of or interest on the Note after the same shall become due and payable ("Monetary Default"), whether by maturity, or otherwise; or
2. The District shall default in the performance of or compliance with any term or covenant contained in the Loan Documents, which default or noncompliance shall continue and not be cured within thirty (30) days after (i) notice thereof to the District by the Bank; or (ii) the Bank is notified of such noncompliance or should have been so notified, whichever is earlier. However, if the District is diligently pursuing a remedy, then the cure period is extended to 90 days; or
3. Any representation or warranty made in writing by or on behalf of the District in any Note Document shall prove to have been false or incorrect in any material respect on the date made or reaffirmed; or
4. The District admits in writing its inability to pay its debts generally as they become due or files a petition in bankruptcy or makes an assignment for the benefit of its creditors or consents to the appointment of a receiver or trustee for itself; or
5. The District is adjudged insolvent by a court of competent jurisdiction, or it is adjudged a bankrupt on a petition in bankruptcy filed by or against the District, or an order, judgment or decree is entered by any court of competent jurisdiction appointing, without the consent of the District, a receiver or trustee of the District or of the whole or any part of its property, and if the aforesaid adjudications, orders, judgments or decrees shall not be vacated or set aside or stayed within 90 days from the date of entry thereof; or
6. The District shall file a petition or answer seeking reorganization or any arrangement under the federal bankruptcy laws or any other applicable law or statute of the United States of America or the State of Florida; or

7. The District shall default in the due and punctual payment or performance of covenants under any obligation for the payment of money to the Bank or any other subsidiary or affiliate of the Bank; or
8. A judgment or order shall be rendered against the District for the payment of money in excess of \$250,000 and such judgment or order shall continue unsatisfied or unstayed for a period of more than 30 days. However, if the District is diligently pursuing a remedy, then the cure period is extended to 90 days.

Monetary Default

Rate: The “default rate of interest” shall be the lesser of five percentage points over the Bank’s Prime Rate of interest or the maximum legal rate at the time of the Monetary Default. The default rate of interest shall only apply for interest during the period between when the Monetary Default (after noticed cure period) occurs and when it is cured by the District.

Interest Rate

Adjustments: In the event the interest on the Note becomes subject to federal income tax in any period, the interest rate will convert to the taxable rate during that period. The taxable rate will be calculated by dividing the current tax-exempt rate by 1 minus the effective federal tax rate. In addition, the District shall make the Bank whole for any interest, penalties, and additions to tax suffered by the Bank.

Conditions of Lending:

The obligations of the Bank to lend hereunder are subject to the following conditions precedent:

- 1) Documents are and shall be true and correct to the best of the District’s knowledge at the time of closing.
- 2) On the closing date the District shall be in compliance with all the terms and provisions set forth in the Note Documents on its part to be observed or performed, and no Event of Default nor any event that, upon notice or lapse of time or both, would constitute such an Event of Default, shall have occurred and be continuing at such time.
- 3) On or prior to the closing date, the Bank shall have received the following supporting documents, all of which shall be satisfactory in form and substance to the Bank (such satisfaction to be evidenced by the purchase of the Note by the Bank): (i) the opinion of Bond Counsel to the District, regarding the due authorization, execution, delivery, validity and enforceability of the Agreement and the Note, the District’s power to incur the debt evidenced by the Note, the due adoption and enforceability of the Note Resolution and Assessment Resolutions and the due creation and existence of the District and to the effect that the Note is excluded from gross income for federal income tax purposes and is exempt from State excise tax on documents, and (ii) such additional supporting documents as the Bank may reasonably request.
- 4) No material and adverse changes shall have occurred in the financial condition of the District.
- 5) The Bank shall not be required to enter into the proposed Credit Accommodation until the completion of all due diligence inquiries, receipt of approvals from all requisite parties and the execution and receipt of all necessary documentation reasonably acceptable to the Bank and its counsel. The Bank complies with the US Patriot Act of 2001 (the “Act”), including, but not limited to; those sections relating to customer identification, monitoring and reporting of suspicious activities, and the prevention of money laundering. This Act mandates that we verify certain information about the borrower and any guarantor while processing the Credit Accommodation request. Furthermore, certain assumptions are made for this proposal which, if altered, could affect the overall credit approval and or the terms of the proposed Credit Accommodation.

Waiver of Jury Trial

District and Bank knowingly, intentionally, and voluntarily waive any right which any of them may have to a trial by jury in connection with any matter directly or indirectly relating to any Bond document executed in connection herewith or any other matter arising from the relationship between Bank and District.

Synovus Bank, (“Bank”) appreciates the opportunity to submit this Proposal and looks forward to your favorable response. Please understand that this letter is not a formal commitment to extend a Note by the Lender, or any of its affiliates, but is merely intended for discussion purposes only in order to provide you with the basic terms and conditions of our proposal, which are outlined above. The terms and conditions outlined in this Proposal are in effect for 30 days from the date of this letter. If you have any questions or need additional information, please do not hesitate to contact either of us at the numbers below.

Respectfully,



Andy LaFear, VP
Government Banking Solutions
Synovus Bank
7768 Ozark Drive, Suite 100
Jacksonville, FL 32256
(904) 347-7068
andylafear@synovus.com



Jim Mitchell, SVP
Sr. Director of Government Banking Solutions
Synovus Bank
2325 Vanderbilt Beach Road
Naples, FL 34109
(239) 552-1819
jimmitchell@synovus.com

Agreed to and accepted this ____ day of _____, 2022.

BORROWER: Northern Palm Beach Improvement District, Florida

Signature: _____

Name: _____

Title: _____

RESOLUTION NO. 2022-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT; AUTHORIZING THE BORROWING BY THE DISTRICT OF NOT TO EXCEED \$2,400,000 TO FINANCE THE COST OF MAJOR REHABILITATION AND REPLACEMENT OF DISTRICT ASSETS SERVING THE DISTRICT'S UNIT OF DEVELOPMENT NO. 5; APPROVING A LOAN AGREEMENT BETWEEN THE DISTRICT AND SYNOVUS BANK; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT, THAT:

Section 1. Authority for this Resolution. This Resolution is adopted pursuant to the provisions of Chapter 2000-467, Laws of Florida, , as amended, applicable provisions of Chapter 298, Florida Statutes, and other applicable provisions of law.

Section 2. Definitions. The following words and phrases shall have the following meanings when used herein:

"Act" means Chapter 2000-467, Laws of Florida, as amended and supplemented, applicable provisions of Chapter 298, Florida Statutes, and other applicable provisions of law.

"Bank" means Synovus Bank, a Georgia banking corporation.

"Cost" means, with respect to the Project, any obligation or expense incurred by the District to the extent permitted by the Act.

"District" means Northern Palm Beach County Improvement District, a independent special district of the State of Florida created and existing pursuant to the Act.

"Loan" means the loan by the Bank to the District pursuant to the Loan Agreement.

"Loan Agreement" is defined in Section 4.

"Note" means the Promissory Note of the District authorized by Section 4 hereof.

"President" means the President or Vice President of the District.

"Project" means the major rehabilitation and replacement of a 96-inch diameter drainage pipe under Jog Road north of Okeechobee Boulevard and serving Unit of Development No. 5.

"Secretary" means the Secretary or Assistant Secretary of the Board of Supervisors of the District.

"Supervisor" means a member of the Board of Supervisors of the District pursuant to the Act.

Section 3. Authorization of Loan and Note. Subject and pursuant to the provisions of this Resolution, the District is hereby authorized to borrow not to exceed \$2,400,000.00 from the Bank for the purpose of paying closing costs of the Loan and financing the Cost of the Project. Because of the characteristics of the Note, prevailing market conditions, and additional savings to be realized from an expeditious sale of the Note, it is in the best interest of the District to negotiate with the Bank to purchase the Note at a private negotiated sale. Prior to the issuance of the Note the District shall receive from the Bank a disclosure statement containing the information required by Section 218.385, Florida Statutes. The Note shall be dated the date of its execution and delivery, which shall be a date agreed upon by the District and the Bank, and shall have such other terms and provisions, including the interest rate and maturity date, as stated in the form of Note attached to the Loan Agreement as Attachment A. The Note is to be in substantially the form set forth as Attachment A to the Loan Agreement. The Note shall be executed on behalf of the District with the manual signature of the President, and the President is hereby authorized to execute the Note on behalf of the District.

Section 4. Loan Agreement. Notwithstanding any other provision hereof, the Note shall not be issued nor shall the District be obligated to issue the same nor shall the Bank be obligated to purchase the same, unless and until the District and the Bank shall execute a Loan Agreement in substantially the form attached hereto as Exhibit A (the "Loan Agreement"). The form of the Loan Agreement is hereby approved by the District and the President is authorized to execute the same, with such changes as may be approved by the President, such approval to be conclusively evidenced by the execution thereof by the President.

Section 5. Applicable Provisions of Law. This Resolution shall be governed by and construed in accordance with the laws of the State of Florida.

Section 6. Authorizations. The President, the Secretary, and any other Supervisor, and such other officials and employees of the District as may be designated by the President are each designated as agents of the District in connection with the issuance and delivery of the Note and are authorized and empowered, collectively or individually, to take all action and steps and to execute all instruments, documents, and contracts on behalf of the District that are necessary or desirable in connection with the execution and delivery of the Note, and which are specifically authorized or are not inconsistent with the terms and provisions of this Resolution.

Section 7. Effective Date. This Resolution shall take effect immediately upon its adoption.

Passed and approved this 27th day of July, 2022.

(SEAL)

Attest:

Vice President, Board of Supervisors

Assistant Secretary, Board of Supervisors

LOAN AGREEMENT

This LOAN AGREEMENT (as amended from time to time, this "Agreement") is entered into as of July 28, 2022, by Northern Palm Beach County Improvement District (together with its successors, the "District"), an independent special district of the State of Florida, and Synovus Bank (together with its successors and assigns as holder(s) of the hereinafter defined Note, the "Bank"), a Georgia banking corporation.

WHEREAS, the Board of Supervisors of the District did, on July 27, 2022, adopt Resolution No. 2022-04 (the "Note Resolution") authorizing, among other things the issuance of a Promissory Note of the District in the principal amount of \$2,400,000.00 (the "Note") for the principal purpose of financing the Cost of the Project (as defined in the Note Resolution); and

WHEREAS, the District hereby determines that it is desirable and in the best interest of the District to enter into this Agreement whereby the District will borrow funds (the "Loan") from the Bank to be used along with other funds of the District for the purpose of financing the Cost of the Project; and

WHEREAS, the obligation of the District to repay such Loan shall be evidenced by the delivery of the Note to the Bank in the principal amount of the Loan; and

WHEREAS, the Note shall be issued pursuant to the terms and provisions of the Note Resolution and this Agreement; and

WHEREAS, the execution and delivery of this Agreement have been duly authorized by the Note Resolution.

NOW, THEREFORE, the parties hereto, intending to be legally bound hereby and in consideration of the mutual covenants hereinafter contained, DO HEREBY AGREE as follows:

ARTICLE I

DEFINITION OF TERMS

Section 1.01 Definitions. The words and terms used in this Agreement shall have the meanings as set forth in the Note Resolution and in the recitals above, unless otherwise defined herein. Unless the context shall otherwise require, the following words and terms as used in this Agreement shall have the following meanings:

"Act" means Chapter 2000-467, Laws of Florida, as amended and supplemented, applicable provisions of Chapter 298, Florida Statutes, and other applicable provisions of law.

"Business Day" means any day except any Saturday or Sunday or day on which the Principal Office of the Bank is lawfully closed.

"Code" means the Internal Revenue Code of 1986, as amended, and any Treasury Regulations, whether temporary, proposed or final, promulgated thereunder or applicable thereto.

"Event of Default" shall mean an event of default specified in Article VI of this Agreement.

"Loan Documents" shall mean this Agreement, the Note, the Note Resolution and all other documents, agreements, certificates, schedules, notes, statements, and opinions, however described, referenced herein or executed or delivered pursuant hereto or in connection with or arising with the Loan or the transaction contemplated by this Agreement.

"Maintenance Assessments" is defined in Section 3.04 hereof.

"Person" means natural persons, firms, trusts, estates, associations, corporations, partnerships and public bodies.

"Principal Office" means, with respect to the Bank, the office located at 1148 Broadway, Columbus, GA 31901, or such other office as the Bank may designate to the District in writing.

"Unit" means Unit of Development No. 5 of the District, created by resolutions adopted by the Board of Supervisors on June 29, 1972 and August 7, 1972.

Section 1.02 Interpretation. Unless the context clearly requires otherwise, words of masculine gender shall be construed to include correlative words of the feminine and neuter genders and vice versa, and words of the singular number shall be construed to include correlative words of the plural number and vice versa. This Agreement and all the terms and provisions hereof shall be construed to effectuate the purposes set forth herein and to sustain the validity hereof.

Section 1.03 Titles and Headings. The titles and headings of the articles and sections of this Agreement have been inserted for convenience of reference only and are not to be considered a part hereof, shall not in any way modify or restrict any of the terms and provisions hereof, and shall not be considered or given any effect in construing this Agreement or any provision hereof or in ascertaining intent, if any question of intent should arise.

ARTICLE II

REPRESENTATIONS OF DISTRICT

The District represents and warrants to the Bank that:

Section 2.01 Powers of District. The District is a political subdivision duly organized and validly existing as an independent special district under the laws of the State of Florida. The District has the power to borrow the amount provided for in this Agreement, to execute and deliver the Loan Documents, to secure the Note in the manner contemplated hereby, and to perform and observe all the terms and conditions of the Note and this Agreement on its part to be performed and observed. The District may lawfully issue the Note in order to obtain funds to finance the Project.

Section 2.02 Authorization of Loan. The District has, had or will have, as the case may be, full legal right, power, and authority to adopt the Note Resolution and to execute and deliver this Agreement, to issue, sell, and deliver the Note to the Bank, and to carry out and consummate

all other transactions contemplated hereby and by the Loan Documents, and the District has complied and will comply with all provisions of applicable law in all material matters relating to such transactions. The District, by the Note Resolution, has duly authorized the borrowing of the amount provided for in this Agreement, the execution and delivery of this Agreement, and the making and delivery of the Note to the Bank, and to that end the District warrants that it will take all action and will do all things which it is authorized by law to take and to do in order to fulfill all covenants on its part to be performed and to provide for and to assure payment of the Note. The District has duly adopted the Note Resolution and authorized the execution, delivery, and performance of the Note and this Agreement and the taking of any and all other such action as may be required on the part of the District to carry out, give effect to and consummate the transactions contemplated by the Loan Documents. The Note has been duly authorized, executed, issued and delivered to the Bank and constitutes a legal, valid and binding obligation of the District enforceable in accordance with its terms and the terms of the Note Resolution, and is entitled to the benefits and security of the Note Resolution and this Agreement. All approvals, consents, and orders of and filings with any governmental authority or agency which would constitute a condition precedent to the issuance of the Note or the execution and delivery of or the performance by the District of its obligations under the Loan Documents have been obtained or made and any consents, approvals, and orders to be received or filings so made are in full force and effect.

Section 2.03 Agreements. The making and performing by the District of this Agreement will not violate any provision of the Act, or any resolution of the District, or any regulation, order or decree of any court, and will not result in a breach of any of the terms of any agreement or instrument to which the District is a party or by which the District is bound. The Loan Documents constitute legal, valid and binding obligations of the District enforceable in accordance with their respective terms.

Section 2.04 Litigation, Etc. There are no actions or proceedings pending against the District or affecting the District or, to the knowledge of the District, threatened, which, either in any case or in the aggregate, might result in any material adverse change in the financial condition of the District, or which questions the validity of this Agreement, the Note or any of the other Loan Documents, the authority of the District to impose the Maintenance Assessments or the validity of any action taken or to be taken in connection with the transactions contemplated hereby or thereby. The District is not in default in any material respect under any agreement or other instrument to which it is a party or by which it may be bound.

Section 2.05 Financial Information. The financial information regarding the District furnished to the Bank by the District in connection with the Loan is complete and accurate in all material respects, and there has been no material and adverse change in the financial condition of the District from that presented in such information when furnished.

Section 2.06 Project. The Project is for the major rehabilitation and replacement of capital assets necessary for the Unit.

ARTICLE III

COVENANTS OF THE DISTRICT

Section 3.01 Covenants. The District covenants, for so long as any of the principal amount of or interest on the Note is outstanding and unpaid or any duty or obligation of the District hereunder or under any of the other Loan Documents remains unpaid or unperformed, as follows:

(a) **Payment.** The District shall duly and punctually pay the principal of the Note and the interest thereon at the dates and place and in the manner (and subject to the limitations) provided in the Note and Note Resolution.

(b) **Use of Proceeds.** The District covenants that the proceeds from the Note will be used only as provided herein.

(c) **Notice of Defaults.** The District within ten Business Days after it acquires knowledge thereof, shall notify the Bank in writing at its address set forth in or pursuant to Section 7.06 hereof upon the happening, occurrence, or existence of any Event of Default or event or condition which with the passage of time or giving of notice, or both, would constitute an Event of Default, and shall provide the Bank with such written notice with a detailed statement by a responsible officer of the District or the relevant facts as then known to the District and action then being taken or then proposed to be taken with respect thereto.

(d) **Records.** The District will maintain financial records in which complete and correct entries shall be made in accordance with generally accepted accounting principles and the District agrees that any and all of such financial records of the District shall be open to inspection by the Bank or its representatives at all reasonable times at the offices of the District.

(e) **Maintain Existence.** The District shall do all things lawfully within its power to maintain its existence as an independent special district of the State of Florida, and shall not voluntarily dissolve.

(f) **Notice of Liabilities.** The District shall promptly inform the Bank of any actual or potential contingent liabilities or pending or threatened litigation that could reasonably be expected to have a material and adverse effect upon the District's ability to timely pay and perform its obligations under the Note Resolution, the Note and hereunder.

(g) **Insurance.** The District shall maintain such liability, casualty and other insurance as is reasonable and prudent for similarly situated independent special districts of the State of Florida and upon the request of the Bank, shall provide evidence of such coverage to the Bank.

(h) **Compliance with Laws.** The District shall comply with all applicable federal, state and local laws and regulatory requirements, the violation of which could reasonably be expected to have a material and adverse effect upon the District's ability to timely pay and perform its obligations under the Note Resolution, the Note and hereunder.

(i) **Taxes.** In the event the Note should be subject to the excise tax on documents or

the intangible personal property tax of the State of Florida, the District shall pay such taxes or reimburse the Bank for any such taxes lawfully due on the Note and paid by the Bank.

(j) Audited Financial Statements. The District shall cause an audit of its financial records to be performed each fiscal year in compliance with State of Florida law. The District shall provide the Bank with a copy of its audited financial statements for each fiscal year ending on and after September 30, 2022 within 270 days after the end thereof.

(k) Budget. The District shall adopt an annual budget as required by law. The District shall provide the Bank with a copy of its annual operating budget for each fiscal year ending after September 30, 2022 promptly (but no later than forty-five days) after it is adopted and in any event prior to the commencement of such fiscal year.

(l) Assessment Roll. Commencing with the tax roll adopted by the District during the year 2022, the District shall provide to the Bank the portion of the certified assessment roll detailing the Maintenance Assessments, if any, to be imposed for each tax year within thirty days after the date such certified assessment roll becomes available.

(m) Assessment Records. The District shall maintain records with respect to the Maintenance Assessments which shall be updated as the Maintenance Assessments are collected and which updated records shall be provided to the Bank promptly upon request therefor.

(n) Uniform Method of Collection. The District shall utilize the uniform method for the collection of the Maintenance Assessments authorized by Section 197.3632, Florida Statutes.

(o) No Amendments. The District shall not alter, amend or repeal any Loan Document or take any action impairing the authority given with respect to the imposition of the Maintenance Assessments or the payment of the Note, without prior written approval of the Bank.

(p) No Impairment. The District shall not take any action impairing the authority of the District with respect to the imposition of the Maintenance Assessments or the payment of the Note.

(q) No Liens. The District shall not create or permit any pledge, assignment, mortgage or lien on the Maintenance Assessments other than pursuant to or as permitted by this Agreement.

(r) Loans. The District shall not loan money or make advances or other extensions of credit derived from the Maintenance Assessments to other persons or entities.

(s) Other. All tangible property constituting components of the Project (the "Improvements") are and will be owned by the District or another political subdivision of the State of Florida and all Improvements (which consist of a drainage pipe that is underground and associated re-construction of affected roadways) shall be available for use by the general public on the same basis, subject only to conditions imposed by the District or another political subdivision of the State of Florida as may be necessary to protect the health safety and general welfare of the District and its inhabitants, visitors, property owners and workers or to protect such Improvements from damage, misuse, or destruction. The District shall observe and perform all of the terms and conditions contained in the Act, and shall comply with all valid acts, rules,

regulations, orders and directions of any legislative, executive, administrative or judicial body applicable to the Improvements. The District shall levy assessments as shall be necessary to provide for the maintenance of the Improvements.

Section 3.02. Registration and Exchange of Note; Persons Treated as Owners. So long as the Note shall remain unpaid, the District will keep books for the registration and transfer of the Note. The Note shall be transferable only upon such registration books. The District will transfer the registration of a Note upon written request of the Bank specifying the name, address and taxpayer identification number of the transferee.

The Person in whose name the Note shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes, and payment of principal and interest on the Note shall be made only to or upon the written order of such Person. All such payments shall be valid and effectual to satisfy and discharge the liability upon the Note to the extent of the sum or sums so paid.

Section 3.03. Payment of Principal and Interest. The Note shall be payable from, and shall be secured solely by a lien upon and pledge of, the Maintenance Assessments. The District promises that it will promptly pay the principal of and interest on the Note at the place, on the dates and in the manner provided therein according to the true intent and meaning hereof and thereof, provided that the principal of and interest on the Note is payable from and secured solely by the Maintenance Assessments, and nothing in the Note, the Note Resolution or this Agreement shall be construed as pledging any other funds or assets of the District to such payment. The District is not and shall not be liable for the payment of the principal of and interest on the Note or for the performance of any pledge, obligation or agreement for payment undertaken by the District hereunder from any property other than the Maintenance Assessments. The Bank shall not have any right to resort to legal or equitable action to require or compel the District to levy and collect any tax or special assessment or to keep any tax or special assessment in force, except for the Maintenance Assessments, to pay principal or interest on the Note.

Until all amounts due pursuant to the Note and this Agreement are paid, the District covenants to levy maintenance taxes pursuant to Section 8 of Chapter 2000-467, Laws of Florida, as amended, upon lands within Unit 5 which are lawfully subject to such assessments (the "Maintenance Assessments") in each fiscal year of the District in which principal of or interest on the Note becomes due and payable, and to appropriate therefrom in its annual budget, by amendment if necessary, revenues therefrom, in amounts sufficient to pay the principal of and interest on the Note, as the same become due. Such covenant shall be cumulative to the extent not paid and shall continue until all required payments have been budgeted, appropriated and used to pay debt service on the Note. The Maintenance Assessments shall be levied only for purposes permitted by Section 8 of Chapter 2000-467, Laws of Florida, as amended, and shall be in an amount sufficient to pay, in addition to all other amounts to be paid therefrom, the principal of and interest on the Note as the same shall become due.

To the extent the District is in compliance with the covenant contained in this Section 3.04 the obligations of the District contained herein shall not be construed as a limitation on the ability of the District to use the Maintenance Assessments for other legally permissible purposes.

The District covenants, for so long as any of the principal amount of or interest on the Note is outstanding and unpaid, that the District shall not pledge or encumber any Maintenance Assessments (i) if an Event of Default or an event which with the passage of time or the giving of notice, or both, would constitute an Event of Default exists, or (ii) to the extent that the availability of any Maintenance Assessments sufficient to timely pay principal of or interest on the Note when due would be adversely affected.

Section 3.04. Note Payment Fund. The District shall create an account with the Bank, so long as the Bank is a qualified public depository under State of Florida law, to be known as the "Note Payment Fund." There shall be deposited into the Note Payment Fund such amounts of the Maintenance Assessments as shall be necessary to pay the principal and interest on the Note as the same shall become due. Moneys in the Note Payment Fund shall be used solely to pay principal and interest on the Note when due.

Section 3.05. Business Days. In any case where the due date of interest on or principal of the Note is not a Business Day, then payment of such principal or interest need not be made on such date but may be made on the next succeeding Business Day, provided that credit for payments made shall not be given until the payment is actually received by the Bank.

Section 3.06. Officers and Employees of the District Exempt from Personal Liability. No recourse under or upon any obligation, covenant or agreement of this Agreement or the Note or for any claim based thereon or otherwise in respect thereof, shall be had against any Supervisor of the District, or any officer, agent or employee, as such, of the District past, present or future, it being expressly understood (a) that the obligation of the District under this Agreement and the Note is solely a corporate one, (b) that no personal liability whatsoever shall attach to, or is or shall be incurred by, the Supervisors of the District, or the officers, agents, or employees, as such, of the District, or any of them, under or by reason of the obligations, covenants or agreements contained in this Agreement or implied therefrom, and (c) that any and all such personal liability of, and any and all such rights and claims against, every such Supervisor of the District, and every officer, agent, or employee, as such, of the District under or by reason of the obligations, covenants or agreements contained in this Loan Agreement, or implied therefrom, are waived and released as a condition of, and as a consideration for, the execution of this Agreement and the issuance of the Note on the part of the District.

Section 3.07. Note Mutilated, Destroyed, Stolen or Lost. In case the Note shall become mutilated, or be destroyed, stolen or lost, the District shall issue and deliver a new Note of like tenor as the Note so mutilated, destroyed, stolen or lost, in exchange and in substitution for such mutilated Note, or in lieu of and in substitution for the Note destroyed, stolen or lost and upon the Bank furnishing the District proof of ownership thereof and indemnity reasonably satisfactory to the District and complying with such other reasonable regulations and conditions as the District may prescribe and paying such expenses as the District may incur. Any mutilated, destroyed, stolen or lost Note so replaced shall be canceled and shall be of no further force and effect.

Section 3.08. Remedies of Bank. Should the District default in any obligation created by this Agreement or the Note, the Bank may, in addition to any other remedies set forth in this Agreement or the Note, either at law or in equity, by suit, action, mandamus or other proceeding in any court of competent jurisdiction, protect and enforce any and all rights under the laws of the

State of Florida, or granted or contained in this Agreement, and may enforce and compel the performance of all duties required by this Agreement or by any applicable statutes to be performed by the District or by any officer thereof.

Section 3.09. Tax Representations, Warranties and Covenants of the District. Notwithstanding anything herein to the contrary, the District hereby covenants and represents that it has taken and caused to be taken and shall make and take and cause to be made and taken all actions that may be required of it for the interest on the Note to be and remain excluded from the gross income of the Bank for federal income tax purposes, and that to the best of its knowledge it has not taken or permitted to be taken on its behalf, and covenants that to the best of its ability and within its control, it shall not make or take, or permit to be made or taken on its behalf, any action which, if made or taken, would adversely affect such exclusion under the provisions of the Code.

The District acknowledges that the continued exclusion of interest on the Note from gross income for federal income tax purposes depends, in part, upon compliance with the arbitrage limitations imposed by Sections 103(b)(2) and 148 of the Code. The District hereby acknowledges responsibility to take all reasonable actions necessary to comply with these requirements. The District hereby agrees and covenants that it shall not permit at any time or times any of the proceeds of the Note or other funds of the District to be intentionally used, directly or indirectly, to acquire or to replace funds which were used directly or indirectly to acquire any higher yielding investments (as defined in Section 148 of the Code), the acquisition of which would cause the Note to be an arbitrage bond for purposes of Sections 103(b)(2) and 148 of the Code. The District further agrees and covenants that it shall do and perform all acts and things necessary in order to assure that the requirements of Sections 103(b)(2) and 148 of the Code are met.

Specifically, without intending to limit in any way the generality of the foregoing, the District covenants and agrees:

(1) to pay to the United States of America at the times required pursuant to Section 148(f) of the Code, the excess of the amount earned on all non-purpose investments (as defined in Section 148(f)(6) of the Code) (other than investments attributed to an excess described in this sentence) over the amount which would have been earned if such non-purpose investments were invested at a rate equal to the yield on the Note, plus any income attributable to such excess (the "Rebate Amount");

(2) to maintain and retain all records pertaining to and to be responsible for making or causing to be made all determinations and calculations of the Rebate Amount and required payments of the Rebate Amount as shall be necessary to comply with the Code; and

(3) to comply with all representations and restrictions contained in any Certificate as to Arbitrage and Other Tax Matters executed by the District in connection with the Note.

The District understands that the foregoing covenants impose continuing obligations on it to comply with the requirements of Section 103 and Part IV of Subchapter B of Chapter 1 of the Code so long as such requirements are applicable.

Section 3.10. Additional Tax Covenants of the District. For so long as the Note remains outstanding, the District hereby covenants as follows:

(a) It will comply with, and timely make or cause to be made all filings required by, all effective rules, rulings or regulations promulgated by the Department of the Treasury or the Internal Revenue Service;

(b) It will not use, invest, direct or permit the investment of the proceeds of the Note or any investment earnings thereon in a manner that will result in such Note becoming a "private activity bond" within the meaning of Sections 141 and 145 of the Code;

(c) It will not use or permit to be used more than ten percent (10%) of the proceeds of the Note (including any amounts used to pay costs associated with issuing such Note), including all investment income earned on such proceeds directly or indirectly, in any trade or business carried on by any person who is not the District or a state or political subdivision or instrumentality thereof as those terms are used in Section 103 of the Code (an "Exempt Person");

(d) It will not use or permit the use of any portion of the proceeds of the Note, including all investment income earned on such proceeds, directly or indirectly, to make or finance loans to persons who are not Exempt Persons;

(e) It will not cause the Note to be treated as "federally guaranteed" for purposes of Section 149 of the Code, as may be modified in any applicable rules, rulings, policies, procedures, regulations or other official statements promulgated or proposed by the Department of the Treasury or the Internal Revenue Service with respect to "federally guaranteed" obligations described in Section 149 of the Code. For purposes of this paragraph, the Note shall be treated as "federally guaranteed" if (i) all or any portion of the principal or interest is or will be guaranteed directly or indirectly by the United States of America or any agency or instrumentality thereof, or (ii) 5% or more of the proceeds of the Note will be (A) used in making loans the payment of principal or interest with respect to which is to be guaranteed in whole or in part by the United States of America or any agency or instrumentality thereof, or (B) invested directly or indirectly in federally insured deposits or accounts, and (iii) such guarantee is not described in Section 149(b)(3) of the Code; and

(f) It will comply with the information reporting requirements of Section 149(e)(2) of the Code.

The terms "debt service," "gross proceeds," "net proceeds," "proceeds," and "yield" have the meanings assigned to them for purposes of Section 148 of the Code.

ARTICLE IV

CONDITIONS OF LENDING

Section 4.01. Conditions of Lending. The obligations of the Bank to lend hereunder are subject to the following conditions precedent:

(a) Representations and Warranties. The representations and warranties set forth in the Loan Documents are and shall be true and correct to the best of the District's knowledge on and as of the date hereof.

(b) No Default. On the date hereof the District shall be in compliance with all the terms and provisions set forth in the Loan Documents to be observed or performed by the District, and no Event of Default nor any event that, upon notice or lapse of time or both, would constitute such an Event of Default, shall have occurred and be continuing at such time.

(c) Supporting Documents. On or prior to the date hereof, the Bank shall have received the following supporting documents, all of which shall be satisfactory in form and substance to the Bank (such satisfaction to be evidenced by the purchase of the Note by the Bank):

(i) The opinion of Bond Counsel for the District regarding the due authorization, execution, delivery, validity and enforceability of this Agreement and the Note, the District's power to incur the debt evidenced by the Note, the due adoption of the Resolution and the due creation and existence of the District; and to the effect that (i) the interest on the Note is excluded from gross income for federal income tax purposes (ii) the Note is not an item of tax preference under Section 57 of the Code and (iii) the Note and the income thereon is exempt from the State of Florida excise tax on documents and intangible personal property tax;

(ii) The opinion of general counsel for the District; and

(iii) Such additional supporting documents as the Bank may reasonably request.

ARTICLE V

THE LOAN; DISTRICT'S OBLIGATION; DESCRIPTION AND PAYMENT TERMS

Section 5.01 The Loan. The Bank hereby agrees to loan to the District on the date hereof the amount of \$2,400,000.00 to be evidenced by the Note, to provide funds to finance the Cost of the Project and to pay closing costs related thereto. The District agrees to repay the principal amount borrowed plus interest thereon, upon the terms and conditions set forth in the Loan Documents.

Section 5.02 Note Not to be Indebtedness of the District or State of Florida. The Note, when delivered by the District pursuant to the terms of this Agreement, shall not be or constitute an obligation or indebtedness of the State of Florida, or any political subdivision of the State of Florida other than the District, within the meaning of any Constitutional, statutory or other

limitation of indebtedness. None of the Loan Documents create a lien upon any facilities of the District.

Section 5.03 Description and Payment Terms of the Note. To evidence the Loan, the District shall issue and deliver to the Bank the Note in the form attached hereto as Attachment A.

ARTICLE VI

EVENTS OF DEFAULT

Section 6.01 General. An "Event of Default" shall be deemed to have occurred under this Agreement if:

(a) The District shall fail to timely make any payment of the principal of or interest on the Note;

(b) The District shall fail to perform or comply with any material term or covenant contained in the Note Resolution, the Note or this Agreement, which failure shall continue and not be cured within thirty days after (i) notice thereof to the District by the Bank or (ii) the Bank is notified of such noncompliance or should have been so notified by the District, whichever is earlier. However, if the District is diligently pursuing a remedy, then the cure period is extended to ninety days;

(c) Any representation or warranty made in writing by or on behalf of the District in the Note Resolution, the Note or this Agreement shall prove to have been false or incorrect in any material respect on the date made or reaffirmed;

(d) As it relates to the Unit, the District admits in writing its inability to pay its debts generally as they become due or files a petition in bankruptcy or makes an assignment for the benefit of its creditors or consents to the appointment of a receiver or trustee for itself;

(e) The District is adjudged insolvent by a court of competent jurisdiction, or it is adjudged a bankrupt on a petition in bankruptcy filed by or against the District, or an order, judgment or decree is entered by any court of competent jurisdiction appointing, without the consent of the District, a receiver or trustee of the District or of the whole or any part of its property, and if the aforesaid adjudications, orders, judgments or decrees shall not be vacated or set aside or stayed within ninety days from the date of entry thereof;

(f) The District shall file a petition or answer seeking reorganization or any arrangement under the federal bankruptcy laws or any other applicable law or statute of the United States of America or the State of Florida;

(g) The District shall default in the due and punctual payment or performance of covenants under any obligation for the payment of money to the Bank or any other subsidiary or affiliate of the Bank that is payable from Maintenance Assessments or maintenance taxes levied with respect to the Unit;

(h) A judgment or order shall be rendered against the District for the payment of money that is payable from Maintenance Assessments or maintenance taxes levied with respect to the Unit in an amount in excess of \$250,000 and such judgment or order shall continue unsatisfied or un-stayed for a period of more than thirty days from its effective date. However, if the District is diligently pursuing a remedy, then the cure period is extended to ninety days.

Upon the occurrence and during the continuance of an Event of Default, the Bank may pursue such remedies as are available to it pursuant to the Loan Documents and applicable law; acceleration of the maturity of the Note is not an available remedy. Without limiting the generality of the foregoing, upon the occurrence of an Event of Default described in Section 6.01 (a), (d), (e), (f) or (g) hereof, the District will, upon the request of the Bank, engage the services of a consultant reasonably acceptable to the Bank, if such a consultant can be identified, to assist the District in levying and collecting the Maintenance Assessments until such time as the Event of Default is cured, provided that any fee and expenses of such consultant shall be payable solely from Maintenance Assessments levied with respect to the Unit (which the District agrees to levy to the extent it may lawfully do so).

ARTICLE VII

MISCELLANEOUS

Section 7.01 No Waiver; Cumulative Remedies. No failure or delay on the part of the Bank in exercising any right, power, remedy hereunder, or under the Note or other Loan Documents shall operate as a waiver of the Bank's rights, powers and remedies hereunder, nor shall any single or partial exercise of any such right, power or remedy preclude any other or further exercise thereof, or the exercise of any other right, power or remedy hereunder or thereunder. The remedies herein and therein provided are cumulative and not exclusive of any remedies provided by law or in equity.

Section 7.02 Amendments, Changes or Modifications to the Agreement. This Agreement shall not be amended, changed or modified without the prior written consent of the Bank and the District. The District agrees to pay all of the Bank's costs and reasonable attorneys' fees incurred in modifying and/or amending this Agreement at the District's request or behest.

Section 7.03 Counterparts. This Agreement may be executed in any number of counterparts, each of which, when so executed and delivered, shall be an original; but such counterparts shall together constitute but one and the same Agreement, and, in making proof of this Agreement, it shall not be necessary to produce or account for more than one such counterpart.

Section 7.04 Severability. If any clause, provision or section of this Agreement shall be held illegal or invalid by any court, the invalidity of such clause, provision or section shall not affect any other provisions or sections hereof, and this Agreement shall be construed and enforced to the end that the transactions contemplated hereby be effected and the obligations contemplated hereby be enforced, as if such illegal or invalid clause, provision or section had not been contained herein.

Section 7.05 Term of Agreement. Except as otherwise specified in this Agreement, this Agreement and all representations, warranties, covenants and agreements contained herein or made in writing by the District in connection herewith shall be in full force and effect from the date hereof and shall continue in effect until as long as the Note is outstanding.

Section 7.06 Notices. All notices, requests, demands and other communications which are required or may be given under this Agreement shall be in writing and shall be deemed to have been duly given when received if personally delivered; when transmitted if transmitted by telecopy, electronic telephone line facsimile transmission or other similar electronic or digital transmission method (provided customary evidence of receipt is obtained); the day after it is sent, if sent by overnight common carrier service; and five days after it is sent, if mailed, certified mail, return receipt requested, postage prepaid. In each case notice shall be sent to:

If to the District: Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, FL 33418
Email: katie@npbcid.org

If to the Bank: Synovus Bank
7768 Ozark Drive, Suite 100
Jacksonville, FL 32256
Attn: Andy LaFear
Email: AndyLaFear@synovus.com

with a copy to:

Synovus Bank
1148 Broadway
Columbus GA 31901
Attn: Wholesale Ops.

or to such other address as either party may have specified in writing to the other using the procedures specified above in this Section 7.06.

Section 7.07 Applicable Law. This Agreement, and each of the Loan Documents and transactions contemplated herein, shall be construed pursuant to and governed by the substantive laws of the State of Florida.

Section 7.08 Binding Effect; Assignment. This Agreement shall be binding upon and inure to the benefit of the successors in interest and permitted assigns of the parties. The District shall have no rights to assign any of their rights or obligations hereunder without the prior written consent of the Bank.

Section 7.09 Conflict. In the event any conflict arises between the terms of this Agreement and the terms of any other Loan Document, the terms of this Agreement shall govern in all instances of such conflict.

Section 7.10 No Third Party Beneficiaries. It is the intent and agreement of the parties hereto that this Agreement is solely for the benefit of the parties hereto and no Person not a party hereto shall have any rights or privileges hereunder.

Section 7.11 Attorneys Fees. To the extent legally permissible, the District and the Bank agree that in any suit, action or proceeding brought in connection with this Agreement, the Note, or the Note Resolution (including any appeal(s)), the prevailing party shall be entitled to recover costs and reasonable attorneys' fees from the other party.

Section 7.12 Entire Agreement. Except as otherwise expressly provided, this Agreement, the Note and the Note Resolution embody the entire agreement and understanding between the parties hereto and supersede all prior agreements and understandings relating to the subject matter hereof.

Section 7.13 Further Assurances. The parties to this Agreement will execute and deliver, or cause to be executed and delivered, such additional or further documents, agreements or instruments and shall cooperate with one another in all respects for the purpose of carrying out the transactions contemplated by this Agreement.

Section 7.14 Waiver of Jury Trial. This Section 7.14 concerns the resolution of any controversies or claims between the District and the Bank, whether arising under the Act, in contract, tort or by statute, that arise out of or relate to: (i) this Agreement (including any renewals, extensions or modifications); or (ii) any document related to this Agreement, including the Note and the Note Resolution (collectively a "Claim"). The parties irrevocably and voluntarily waive any right they may have to a trial by jury in respect of any Claim. This provision is a material inducement for the parties entering into this Agreement.

Section 7.15. No Advisory or Fiduciary Relationship. In connection with the Bank's purchase of the Note, and all aspects of each transaction contemplated hereunder (including in connection with any amendment, waiver or other modification hereof), the District acknowledges and agrees, that: (a) (i) the District has consulted its own legal, accounting, regulatory and tax advisors to the extent it has deemed appropriate, (ii) the District is capable of evaluating, and understands and accepts, the terms, risks and conditions of the transactions contemplated hereby, (iii) the Bank is not acting as a municipal advisor or financial advisor to the District, and (iv) the Bank has no fiduciary duty pursuant to Section 15B of the Securities Exchange Act to the District with respect to the transactions contemplated hereby and the discussions, undertakings and procedures leading thereto (irrespective of whether the Bank has provided other services or is currently providing other services to the District on other matters); (b) (i) the Bank is and has been acting solely as a principal and, except as expressly agreed in writing by the relevant parties, has not been, is not, and will not be acting as an advisor, agent or fiduciary, for the District or any other Person and (ii) the Bank has no obligation to the District with respect to the transactions contemplated hereby except those obligations expressly set forth herein; and (c) the Bank may be engaged in a broad range of transactions that involve interests that differ from those of the District, and the Bank has no obligation to disclose any of such interests to the District. The District acknowledges that the Bank is purchasing the Note pursuant to and in reliance upon the bank exemption and/or the institutional buyer exemption provided under the municipal advisor rules of

the Securities and Exchange Commission, Rule 15Ba1-1 et seq, to the extent that such rules apply to the transactions contemplated hereunder.

IN WITNESS WHEREOF, the parties have executed this Agreement to be effective between them as of the date of first set forth above.

SYNOVUS BANK

By: _____

Name: Andy LaFear

Title: Vice President

**NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT**

By: _____

Name: L. Marc Cohn

Title: Vice President

ATTACHMENT A

July 28, 2022

\$2,400,000.00

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
PROMISSORY NOTE

KNOW ALL MEN BY THESE PRESENTS that Northern Palm Beach County Improvement District (the "District"), an independent special district of the State of Florida created and existing pursuant to the Constitution and the laws of the State of Florida, for value received, promises to pay from the sources hereinafter provided, to the order of Synovus Bank, or registered assigns (hereinafter, the "Bank"), the principal sum of \$2,400,000.00 or such lesser amount as shall be outstanding hereunder, together with interest on the principal balance outstanding at the rate of 3.53% per annum (the "Base Rate") (subject to adjustment as hereinafter provided), based upon a year of 360 days consisting of twelve 30-day months.

Principal of and interest on this Note are payable in lawful money of the United States of America at such place as the Bank may designate to the District.

As used in this Note,

(1) "Code" means the Internal Revenue Code of 1986, as amended, and any Treasury Regulations, whether temporary, proposed or final, promulgated thereunder or applicable thereto.

(2) "Determination of Taxability" shall mean interest on this Note is determined or declared by the Internal Revenue Service or a court of competent jurisdiction to be included in the gross income of the Bank for federal income tax purposes under the Code as a result of the action or inaction of the District (that is not as a result of changes to the Code after the date of issuance of this Note).

(3) "Maximum Corporate Tax Rate" means the highest marginal rate of United States income tax imposed on the taxable income of corporations pursuant to Section 11(b) of the Code (or any successor provision of the Code).

(4) "Taxable Rate Factor" means one minus the Maximum Corporate Tax Rate on the date of the Determination of Taxability.

Upon the occurrence of a Determination of Taxability, the interest rate on this Note shall be adjusted to a rate equal to the interest rate otherwise borne hereby divided by the Taxable Rate Factor (the "Adjusted Interest Rate") calculated on the basis of a year of 360 days consisting of twelve 30-day months, as of and from the date such Determination of Taxability would be applicable with respect to this Note (the "Accrual Date"); and (i) the District shall on the next interest payment date (or if this Note shall have matured, within thirty days after demand by the Bank) pay to the Bank an amount equal to the sum of (1) the difference between (A) the total interest that would have accrued on this Note at the Adjusted Interest Rate from the Accrual Date to such interest payment date (or payment date following such demand), and (B) the actual interest

paid by the District on this Note from the Accrual Date to such interest payment date (or payment date following such demand), and (2) any interest and penalties required to be paid as a result of any additional State of Florida and federal income taxes imposed upon the Bank arising as a result of such Determination of Taxability; and (ii) from and after the Date of the Determination of Taxability, this Note shall continue to bear interest at the Adjusted Interest Rate for the period such determination continues to be applicable with respect to this Note. This adjustment shall survive payment of this Note until such time as the federal statute of limitations under which the interest on this Note could be declared taxable under the Code shall have expired.

The principal of and interest on this Note shall be paid by the District to the Bank in equal installments in the amount of \$152,434.05, due on August 1, 2023 and each February 1 and August 1 thereafter. On August 1, 2032 (the "Maturity Date") the entire unpaid principal balance, together with all accrued and unpaid interest hereon, shall be due and payable in full.

All payments by the District pursuant to this Note shall apply first to accrued interest, then to other charges due the Bank under the Loan Agreement and this Note, and the balance thereof shall apply to the principal sum due.

The principal of and interest on this Note may be prepaid at the option of the District in whole or in part at any time, upon the District providing the Bank with at least ten days' prior written notice setting forth the date and amount of the prepayment. There shall be no prepayment fee.

Interest at the lesser of (i) the rate of interest announced from time to time by the Bank as its "prime rate" plus 5% and (ii) the maximum lawful rate per annum shall be payable on the entire principal balance owing hereunder from and after the occurrence of and during the continuation of an Event of Default described in Section 6.01(a) of the Loan Agreement (hereinafter defined), irrespective of a declaration of maturity.

The District to the extent permitted by law hereby waives presentment, demand, protest and notice of dishonor.

This Note is issued pursuant to Resolution No. 2022-04, duly adopted by the District on July 27, 2022, as from time to time amended and supplemented (herein referred to as the "Resolution"), and a Loan Agreement, dated of even date herewith between the District and the Bank (the "Loan Agreement") and is subject to all the terms and conditions of the Loan Agreement. All terms, conditions and provisions of the Loan Agreement are by this reference thereto incorporated herein as a part of this Note. Terms used herein in capitalized form and not otherwise defined herein shall have the meanings ascribed thereto in the Loan Agreement.

This Note is payable from and is secured solely by a lien upon and pledge of the "Maintenance Assessments" as described in the Loan Agreement. Notwithstanding any other provision of this Note, the District is not and shall not be liable for the payment of the principal of and interest on this Note or otherwise monetarily liable in connection herewith from any property other than the Maintenance Assessments.

This Note may be exchanged or transferred by the Bank hereof but only upon the registration books maintained by the District and in the manner provided in the Loan Agreement.

It is hereby certified, recited and declared that all acts, conditions and prerequisites required to exist, happen and be performed precedent to and in the execution, delivery and the issuance of this Note do exist, have happened and have been performed in due time, form and manner as required by law, and that the issuance of this Note is in full compliance with and does not exceed or violate any constitutional or statutory limitation.

IN WITNESS WHEREOF, Northern Palm Beach County Improvement District has caused this Note to be executed in its name by the manual signature of its Vice President, Board of Supervisors this 28th day of July, 2022.

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

By: _____
Vice President, Board of Supervisors

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: July 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 Award of Contract to Centerline Utilities, Inc.
Purchase Order No. 22-788
Pods D-Southeast, D-Southwest and I-North

Background

Northern's Plan of Improvements for Unit of Development No. 53 authorizes construction of the Pods D-Southeast, D-Southwest and I-North Improvements within the Arden Planned Community Development. Plans for these improvements were prepared by the Landowner's engineer and reviewed by Northern's District Engineer.

This project consists of a base bid which includes water, sewer, and drainage improvements (public improvements) for these three pods of the Arden development. In addition to the base bid, the bid proposal includes private improvements consisting of earthwork, roadway and street drainage. The Private Improvements will be awarded and funded by the Landowner. This construction project has been structured in this manner to avoid conflicts resulting from multiple contractors working in close proximity to one another. The Landowner has agreed to award their work to the same contractor that Northern has identified as the lowest responsive bidder.

This project was advertised for public bid on June 12, 2022 and June 19, 2022. Three bids were received on July 13, 2022, and opened publicly at Northern's office. The bids were verified using a spreadsheet with the Public Improvement Bids ranging from \$4,500,877.00 from Centerline Utilities, Inc. to \$5,550,732.00 from MJC Land Development as shown on the attached Bid Summary. Although the Engineer's opinion of probable cost for the Public Improvement Project of \$2,712,367.11 was significantly less than the bids received, the estimate is in line with the bids received for Arden Pods G-North and H-South in June 2021. The higher bid submittals can be attributed to the rising costs of materials and construction services. Therefore, it is the opinion of the Northern's District Engineer that the bids represent the value of the project in the marketplace today.

Based on a review of the qualifications presented in the bid package and subject to the bidder's ability to provide the required payment and performance bonds, we recommend that Centerline Utilities, Inc. be designated the lowest and best bid for this project. Centerline Utilities, Inc. is currently under contract to provide similar work for Northern within Unit 53.

Fiscal Impact

Funds are available in the bond construction fund for Unit 53, Arden.

Recommendation

Northern Staff recommends award of this contract and Purchase Order No. 22-788 to Centerline Utilities Inc. in the amount of \$4,500,877.00.

NPBCID UNIT 53 ARDEN PRJ 635
PODs D-Southeast, D-Southwest and I-North Public Improvement Project
(Base Bid Summary)

		Centerline Utilities	DP Development	MJC Land Development
POD D-Southeast Public Improvements (Base Bid) Subtotal	UNIT PRICE	\$2,247,969.50	\$2,452,769.50	\$2,654,305.50
POD D-Southwest Public Improvements (Base Bid) Subtotal	UNIT PRICE	\$965,418.61	\$974,261.99	\$1,216,976.61
POD I-North Public Improvements (Base Bid) Subtotal	UNIT PRICE	\$1,287,488.89	\$1,242,704.81	\$1,679,449.89
PODs D-Southeast, D-Southwest and I-North Public Improvements (Base Bid) Grand Total		\$4,500,877.00	\$4,669,736.30	\$5,550,732.00



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

22-788

Purchase Order

Vendor :576

Centerline Utilities, Inc.

2180 S.W. Poma Drive
Palm City, FL 34990
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 07/14/2022
Required Date 07/24/2022
Prepared By KATHLEEN J. MALONEY-POLLACK

Workflow ID 07
Status Board 2 Documents
Description PRJ 635 Unit 53 Arden Pods D-Southeast,
D-Southwest and I-North

Change Order 0
Project No 635
Invoice to Y
follow

Comments : This project was advertised for bids on June 12, 2022 and June 19, 2022.

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	5303	56301	PRJ 635 Unit 53 Arden Pods D-Southeast, D-Southwest and I-North	4,500,877.00	4,500,877.00

Total : \$4,500,877.00

Approval Information

SUSAN P. SCHEFF	Board	07/19/2022 10:02 AM
CLIFFORD D. BEAT	Executive Director	07/18/2022 10:32 AM
KATHLEEN E. ROUN	Finance Director	07/18/2022 10:28 AM
KATHLEEN E. ROUN	Budget Manager	07/18/2022 10:10 AM
Kimberly A. Leser	District Engineer	07/14/2022 3:24 PM
KATHLEEN J. MALO	Requester	07/14/2022 2:56 PM

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

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

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

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



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

EXECUTIVE SUMMARY

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

DATE: July 27, 2022

FROM: Katie Roundtree, Director of Finance & Administration

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

RE: Extension of Grant Application and Management Agreement

Background

In April 2021, the Board approved a Grant Application and Management Agreement with RMPK Funding, Inc. The agreement was issued for an initial partial year term, ending on September 30, 2021, and included provisions for four additional one-year term extensions if agreed to by both parties. Staff has been working with the firm and has been pleased with their performance. Northern Staff recommends that the agreement be extended for an additional one-year term beginning October 1, 2022.

Fiscal Impact

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

Recommendation

Northern Staff requests the Board approve an extension of the above-listed Grant Application and Management Agreement with RMPK Funding, Inc.

EXTENSION AMENDMENT TO AGREEMENT

DATE OF ISSUANCE: July 27, 2022

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

CONTRACTOR: RMPK Funding, Inc.

SUBJECT CONTRACT: Grant Preparation and Administration Services

YOU ARE HEREBY NOTIFIED that the above Contract, as previously amended is hereby extended and made subject to the following provisions:

1. Contract term is extended from October 1, 2022 through September 30, 2023.
2. Contract price for extended term is to be paid in accordance with the approved requested increase.

RECOMMENDED:

by _____
Director of Finance
& Administration

APPROVED:

by _____
Northern's Board

APPROVED:

by Ryan Ruskay
Contractor

Dated: 07/27/22

Dated: 07/27/22

Dated: 07/27/22

Septic Sewer System Conversion Discussion Topics

1. Discuss concept with HOA/POA for potential conversion project.

2. Consider steps associated with Northern participation.

POI Amendment/Sub-Unit Formation Requirements and Cost of Engineering Study.

Final Design/Engineering and permitting (State Funding).

Annual Northern non-ad valorem assessments for construction debt and maintenance.

3. Seacoast Utilities Plant System Capacity.

4. Funding availability and procedure to qualify.

Per Chris Lyon at Lewis, Longman & Walker, two avenues for state contribution, DEP Grant or direct funding through sponsorship. Basis for approval includes factors such as matching funds, project completeness, i.e. shovel ready, etc.

5. Cost sharing options and tax-exempt financing.

6. Ongoing monthly sewer charge and potential operation and maintenance cost for pump station.

Per Seacoast Utilities, \$1,200 one-time connection fee and monthly usage bill of approximately \$75/month.

Pros and cons of two types of systems that can be installed: low volume with the individual pump stations and the “typical” installation with lift stations.

Monthly operation and maintenance for individual pump stations are approximately \$100/month.

From: Chris Lyon [<mailto:clyon@llw-law.com>]
Sent: Wednesday, June 29, 2022 3:20 PM
To: Danvers Beatty <Danvers@npbcid.org>
Subject: RE: Local bills

I found some time this afternoon to do the research. Out beside each of the septic-to-sewer projects below I note the local match. It ranges anywhere from 0% local match up to 91% and everything in between.

Let me know if you have any more questions. If you want to read more detail about any of the projects, I can show you on the House website how to find the project appropriations request forms, which provide the details of each request.

Chris

-----Original Message-----

From: Danvers Beatty <Danvers@npbcid.org>
Sent: Monday, June 27, 2022 7:26 AM
To: Chris Lyon <clyon@llw-law.com>
Subject: RE: Local bills

External Email

Good morning Chris

Thanks again for the information. Is there any way I can find out what the % participation was by the local entities for the approved projects? Trying to get a read on what % we need to pony up.

Thanks again

Dan

-----Original Message-----

From: Chris Lyon [<mailto:clyon@llw-law.com>]
Sent: Thursday, June 23, 2022 1:50 PM
To: Ellen Baker <EllenBaker@npbcid.org>
Cc: Danvers Beatty <Danvers@npbcid.org>
Subject: RE: Local bills

Ellen/Dan-

Here's a list of the septic projects that made the budget this year. By my calculations, the Legislature funded nearly \$31 million individual projects plus \$30,000,000 to DEP programs. One of the individual projects was actually by a special district (Okeechobee County Utility Authority). Only 1 (Nassau County) was vetoed which tells me this Governor views septic to sewer favorably. I have no insight as to why he vetoed the Nassau County project. Also note, that one of them was for a conversion assessment (Coral Gables) so if your project is not "shovel-ready" yet, you might be able to get some funding to investigate the potential of such a project. Please let me know if you have any questions or need any additional information about any of the projects below.

Brevard County Indian River Lagoon Septic Upgrades to Advanced Treatment Units Phase 2 (50 units)	\$450,000	50%
Charlotte County Ackerman-Countryman Septic-to-Sewer Conversion	\$2,000,000	86%
Citrus County Old Homosassa North Septic to Sewer	\$2,076,000	16%
Citrus County Septic to Sewer for Academy of Environmental Science	\$250,000	75%
Coral Gables Septic to Sewer Conversion Assessment	\$375,000	50%
Flagler County Septic to Sewer Conversion Project on the Barrier Island	\$8,000,000	0%
Fort Myers Citywide Septic Tank Abandonment Program	\$187,500	25%
Hypoluxo Septic to Sewer Conversion	\$359,375	75%
Inglis Regional Septic to Sewer Project	\$900,000	0%
Mangonia Park Septic to Sewer Conversion	\$1,500,000	6%
Naples Bay Red Tide/Septic Tank Mitigation	\$500,000	67%
Nassau County American Beach Well and Septic Phase Out	\$1,850,000*	82%
North Miami Septic Tank to Sanitary Sewer Conversion	\$500,000	91%
Oak Hill Septic to Sewer	\$3,000,000	0%
Okeechobee County Utility Authority Treasure Island Septic to Sewer Infrastructure	\$3,500,000	79%
Ormond Beach Septic Tank Conversion	\$532,000	34%
Panama City Beach Laguna Beach Septic to Sewer Program	\$3,000,000	33%
St. Augustine West Augustine Septic to Sewer	\$2,000,000	50%

DEP Septic Upgrade Incentive Program \$10,000,000

The program is to incentivize homeowners in Priority Focus Areas to upgrade their septic system to include nitrogen reducing enhancements.

DEP Water Quality Improvements - Biscayne Bay \$20,000,000

Funds projects, including septic to sewer and wastewater projects, that will improve the water quality of Biscayne Bay.

M. Chris Lyon | Shareholder

315 South Calhoun Street, Suite 830 | Tallahassee, Florida 32301 clyon@llw-law.com | 850.222.5702

vCard | Website | Bio | join us online

The information contained in this transmission may be legally privileged and confidential. It is intended only for the use of the recipient(s) named above. If the reader of this message is not the intended recipient, you are hereby notified that you received this communication in error, and that any dissemination, distribution, or copying of this communication is strictly prohibited. If you have received this communication in error, please notify the sender immediately by reply email and delete the message and all copies of it.

From: Danvers Beatty

Sent: Thursday, June 30, 2022 2:20 PM

To: 'Alan Kessman' <alankessman@gmail.com>

Cc: Mark E. Raymond <mark.raymond@mraymondlaw.com>; 'Katie Brunk (Katie@npbcid.org)' <Katie@npbcid.org>; Kim Leser <kim@npbcid.org>

Subject: Potential septic tank and drainfield sewer system conversion to a sewer collection and treatment system

Good afternoon Mr. Kessman

Northern Palm Beach County Improvement District (NPBCID) owns and maintains the primary storm water management system serving your community. NPBCID is also authorized to construct other improvements, including potable water and sanitary sewer systems.

NPBCID was recently advised of potential financial assistance offered by the State of Florida for the conversion from septic tanks and drain field systems to a sewer collection and treatment system. Projects that qualify generally require a percentage of the needed funding to be supplied by the agency submitting the request, for example a split of 75/25 or 50/50. The average joint participation percentage for projects recently approved is 46%. A rough cost estimate of this project is approximately \$10 million including administrative cost, design, permitting and construction. If the split was 50/50, a bank loan would be required in order for NPBCID to provide the matching funds. Landowners within your development would then be subject to a levy by NPBCID for the repayment of that loan. This would be done as an element of the annual non-ad valorem assessments that NPBCID collects through your annual real property tax bill. Depending on the type of sewer system that would be the most cost effective, the annual assessment per lot within your community for the traditional type of sewer system could be between \$2,000 and \$2,500 for a period of 10 years or until the matching loan's maturity. This would be in addition to your current annual NPBCID maintenance assessment. Other direct costs to each homeowner would include: connection to the sewer system and abandonment of the existing septic tank system at a cost of between \$5,000 to \$10,000 per homeowner, a one-time connection fee of approximately \$1,200 and monthly charges thereafter from Seacoast Utilities of approximately \$75.00.

Construction of the more traditional type of sewer system improvements would likely require the construction of two lift stations, piping under the roads within your community that would include approximately 150 manholes and 36,500 feet of gravity sewer main and pressurized force main, as well as the roads reconstruction. These construction activities will affect the community for at least one year.

An alternative to the above traditional sewer system installation is the installation of a low-pressure system. This method would be less expensive for the NPBCID portion since the sewer lines would not need to be as deep and not require traditional lift stations. Rather, each homeowner would be responsible for installing their own small lift station that would service only their property. Cost of individual lift stations is estimated to be between \$20,000 and \$30,000 and monthly operation and maintenance of that lift

station is approximately \$100 and would be the responsibility of the homeowner. These cost do not include the one time connection fee of \$1,200 and monthly charge for sewer from Seacoast Utilities.

There are a number of steps required in order to commence a septic tank conversion project, the first of which is to determine if the homeowners within your community are interested in NPBCID initiating such a project. Therefore, it would be most appreciated if you would please advise us, in writing, if your community would be interested in NPBCID initiating a septic tank and drain field conversion project.

Sincerely

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

Executive Director

Northern Palm Beach County Improvement District

359 Hiatt Drive, Palm Beach Gardens, FL 33418

Telephone: (561) 624-7830

Facsimile: (561) 624-7839

Email: Danvers@npbcid.org

Website: www.npbcid.org

Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

From: Alan Kessman [<mailto:alankessman@gmail.com>]

Sent: Tuesday, July 5, 2022 7:59 AM

To: Danvers Beatty <Danvers@npbcid.org>

Cc: Mark E. Raymond <mark.raymond@mraymondlaw.com>; Katie Roundtree <Katie@npbcid.org>; Kim Leser <kim@npbcid.org>; Amir Kanel <akanel1986@gmail.com>; Casey Knoll <Cgknoll@gmail.com>; Tom Sassos <tsassos@gmail.com>

Subject: Re: Potential septic tank and drainfield sewer system conversion to a sewer collection and treatment system

Good morning Mr. Beatty

I am responding on behalf of the Board of Directors of the Steeplechase HOA.

We have reviewed the information provided relative to the potential financial assistance offered by the State of Florida for the conversion of septic tanks and drain field systems to a sewer collection system.

In our opinion, such a conversion would not be of current interest to the majority of homeowners in the Steeplechase community.

We appreciate the fact that NPBCID presented us with this alternative but at this time we would respectfully decline to move forward.

From: Danvers Beatty

Sent: Tuesday, July 5, 2022 11:55 AM

To: Jack Accardi <jaccardi@accardicompanies.com>; John Little <rentman@msn.com>; Steve Dell <sdellpbg1956@yahoo.com>

Cc: 'edwards@caldwellpacetti.com' <edwards@caldwellpacetti.com>; Katie Roundtree <Katie@npbcid.org>; Kim Leser <kim@npbcid.org>

Subject: Horseshoe Acres potential septic tank and drainfield conversion to sewer collection and treatment

Good morning again Gentlemen

My apologies, please see the corrected financial information below in red:

Northern Palm Beach County Improvement District (NPBCID) owns and maintains the primary storm water management system serving your community. NPBCID is also authorized to construct other improvements, including potable water and sanitary sewer systems.

NPBCID recently learned of potential financial assistance offered by the State of Florida for the conversion from septic tanks and drain field systems to a sewer collection and treatment system. Projects that qualify generally require a percentage of the needed funding to be supplied by the agency submitting the request, for example a split of 75/25 or 50/50. The average joint participation percentage for projects recently approved is 46%. A rough cost estimate of this project is approximately \$7 million including administrative cost, design, permitting and construction. If the split was 50/50, a bank loan would be required in order for NPBCID to provide the matching funds. Landowners within your development would then be subject to a levy by NPBCID for the repayment of that loan. This would be done as an element of the annual non-ad valorem assessments that NPBCID collects through your annual real property tax bill. Depending on the type of sewer system that would be the most cost effective, the annual assessment per lot within your community for the traditional type of sewer system could be between **\$3,000 and \$3,100** for a period of 10 years or until the matching loan's maturity. This would be in addition to your current annual NPBCID maintenance assessment. Other direct costs to each homeowner would likely include: connection to the sewer system and abandonment of the existing septic tank system at a cost of between \$5,000 to \$10,000 per homeowner, a one-time connection fee of approximately \$1,200 and monthly charges thereafter from Seacoast Utilities of approximately \$75.00.

Construction of the more traditional type of sewer system improvements would probably require the construction of two lift stations, piping under the roads within your community that would include approximately 90 manholes and 19,500 feet of gravity sewer main and pressurized force main, as well as roadway reconstruction. In addition NPBCID would need to obtain property interest over the construction area by means of a utility easement/construction easement from the POA.

An alternative to the above traditional sewer system installation is the installation of a low-pressure system. This method would be less expensive for the NPBCID portion

since the sewer lines would not need to be as deep and not require traditional lift stations. Rather, each homeowner would be responsible for installing their own small lift station that would service only their property. Cost of individual lift stations is estimated to be between \$20,000 and \$30,000 and monthly operation and maintenance of that lift station is approximately \$100 and would be the responsibility of the homeowner. These cost do not include the one time connection fee of \$1,200 and monthly charge for sewer from Seacoast Utilities.

There are a number of steps required in order to commence a septic tank conversion project, the first of which is to determine if the homeowners within your community are interested in NPBCID initiating such a project. Therefore, it would be most appreciated if you would please advise us, in writing, if your community would be interested in NPBCID initiating a septic tank and drain field conversion project.

Sincerely

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

Executive Director

Northern Palm Beach County Improvement District

359 Hiatt Drive, Palm Beach Gardens, FL 33418

Telephone: (561) 624-7830

Facsimile: (561) 624-7839

Email: Danvers@npbcid.org

Website: www.npbcid.org

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The Florida House of Representatives
Appropriations Project Request - Fiscal Year 2022-23
 For projects meeting the definition of House Rule 5.14

Title of Project: Oak Hill Septic to Sewer
 Date of Submission: 11/15/2021
 House Member Sponsor: Webster Barnaby

Details of Amount Requested:

- a. Has funding been provided in a previous state budget for this activity? Yes
- b. What is the most recent fiscal year the project was funded? 2020-21
- c. Were the funds provided in the most recent fiscal year subsequently vetoed? Yes Recurring Nonrecurring
- d. Complete the following Project Request Worksheet to develop your request.

FY:	Input Prior Year Appropriation for this project for FY 2021-22 <small>(If appropriated in 2021-22 enter the appropriated amount, even if vetoed.)</small>			Develop New Funds Request for FY 2022-23 <small>(Requests for additional RECURRING funds are prohibited.)</small>		
	Column: Funds Description:	A Prior Year Recurring Funds	B Prior Year Nonrecurring Funds	C Total Funds Appropriated	D Recurring Base Budget	E Additional Nonrecurring Request
Input Amounts:					3,000,000	3,000,000

e. Provide the total cost of the project for FY 2022-23 from all sources of funding (Enter "0" if amount is zero):

Type of Funding	Amount	Percent of Total	Are the other sources of funds guaranteed in writing?
1. Amount Requested from the State in this Appropriations Project Request	3,000,000	84.4%	N/A
2. Federal	555,545	15.6%	Yes
3. State (Excluding the requested Total Amount in #4d, Column F)	0	0.0%	No
4. Local	0	0.0%	No

The Florida House of Representatives
Appropriations Project Request - Fiscal Year 2022-23
 For projects meeting the definition of House Rule 5.14

5. Other	0	0.0%	No
TOTAL	3,555,545	100%	

Is this a multi-year project requiring funding from the state for more than one year?

Yes

a. How much state funding would be requested after 2022-23 over the next 5 years?

- <1M
- 1-3M
- >3-10M
- >10M

b. How many additional years of state support do you expect to need for this project?

- 1 year
- 2 years
- 3 years
- 4 years
- >= 5 years

c. What is the total project cost for all years including all federal, local, state, and any other funds? Select the single answer which best describes the total project cost. If funds requested are for ongoing services or for recurring activities, select "ongoing activity".

- ongoing activity – no total cost
- <1M
- 1-3M
- >3-10M
- >10M

Which is the most appropriate state agency to place an appropriation for the issue requested? Department of Environmental Protection

a. Has the appropriate state agency for administering the funding, if the request were appropriated, been contacted? Yes

b. Describe penalties for failing to meet deliverables or performance measures which the agency should provide in its contract to administer the funding appropriated.

Funding returned for not meeting deliverables

The Florida House of Representatives
Appropriations Project Request - Fiscal Year 2022-23
For projects meeting the definition of House Rule 5.14

Requester:

- a. Name: Kohn Evans
- b. Organization: City of Oak Hill
- c. Email: evansk@oakhillfl.com
- d. Phone #: (386)345-3533

Contact for questions about specific technical or financial details about the project.

- a. Name: Kohn Evans
- b. Organization: City of Oak Hill
- c. Email: evansk@oakhillfl.com
- d. Phone #: (386)345-3533

Registered lobbyist working to secure funding for this project.

- a. Name: Georgia McKeown
- b. Firm: Johnson & Blanton
- c. Email: ramgam95@gmail.com
- d. Phone #: (904)303-1611

. Organization or Name of entity receiving funds:

- a. Name: City of Oak Hill
- b. County (County where funds are to be expended): Volusia
- c. Service Area (Counties being served by the service(s) provided with funding): Volusia

. What type of organization is the entity that will receive the funds?

- For Profit
- Non Profit 501(c) (3)
- Non Profit 501(c) (4)
- Local Government
- University or College
- Other (Please describe)

. What is the specific purpose or goal that will be achieved by the funds being requested?

The Florida House of Representatives
Appropriations Project Request - Fiscal Year 2022-23
 For projects meeting the definition of House Rule 5.14

The project is located within the Indian River Lagoon and Mosquito Lagoon watershed. Within this area there are RV parks, 2 City parks, a federal park and a well-known restaurant that serves patrons from throughout Florida. Clean water is imperative for the safety and health of the population, including the 120+ residents. The project will contribute to nutrient reduction and water quality improvement in accordance with RAP by abandoning septic tanks and constructing a centralized sewer.

Provide specific details on how funds will be spent. (Select all that apply)

Spending Category	Description	Amount Requested (Should equal 4d, Col. E) Enter "0" if request is zero for the category
Administrative Costs:		
<input type="checkbox"/> a. Executive Director/Project Head Salary and Benefits		
<input type="checkbox"/> b. Other Salary and Benefits		
<input type="checkbox"/> c. Expense/Equipment/Travel/Supplies/Other		
<input type="checkbox"/> d. Consultants/Contracted Services/Study		
Operational Costs:		
<input type="checkbox"/> e. Salaries and Benefits		
<input type="checkbox"/> f. Expenses/Equipment/Travel/Supplies/Other		
<input type="checkbox"/> g. Consultants/Contracted Services/Study		
Fixed Capital Construction/Major Renovation:		
<input checked="" type="checkbox"/> h. Construction/Renovation/Land/Planning Engineering	Oak Hill is taking a linear approach or an incremental approach in funding their septic to sewer program which during this cycle will expand the engineering and	3,000,000

The Florida House of Representatives
Appropriations Project Request - Fiscal Year 2022-23
For projects meeting the definition of House Rule 5.14

	construction of the project along with funding any additional feasibility studies	
TOTAL		3,000,000

- . For Fixed Capital Costs requested in Question 13, what type of ownership will the facility be under when complete?
 - For Profit
 - Non Profit 501(c) (3)
 - Non Profit 501(c) (4)
 - Local Government (e.g., police, fire or local government buildings, local roads, etc.)
 - State agency owned facility (For example: college or university facility, buildings for public schools, roads in the state transportation system etc.)
 - Other (Please describe)

- . Is the project request an information technology project?

- . Is there any documented show of support for the requested project in the community including public hearings, letters of support, major organizational backing, or other expressions of support?
 - Yes
 - a. Please Describe:
 - Residents and homeowners have verbalized interest. The City is working on getting letters of support. In addition, local and state public elected officials and former elected officials have been extremely supportive of funding this project and have stated their support in more than one public forum. The Indian River Lagoon Council as well has continuously supported the project.

- . Has the need for the funds been documented by a study, completed by an independent 3rd party, for the area to be served?
 - No

- . Will the requested funds be used directly for services to citizens?

- . What benefits or outcomes will be realized by the expenditure of funds requested? (Select each Benefit/Outcome that applies)

The Florida House of Representatives
Appropriations Project Request - Fiscal Year 2022-23
For projects meeting the definition of House Rule 5.14

Benefit or Outcome	Provide a specific measure of the benefit or outcome	Describe the method for measuring level of benefit or outcome
<input checked="" type="checkbox"/> Improve physical health	Water quality.	Reasonable Assurance Plan - Southeast Volusia.
<input type="checkbox"/> Improve mental health		
<input type="checkbox"/> Enrich cultural experience		
<input type="checkbox"/> Improve agricultural production/promotion/education		
<input type="checkbox"/> Improve quality of education		
<input checked="" type="checkbox"/> Enhance/preserve/improve environmental or fish and wildlife quality	Eco-tourism. The Mosquito Lagoon is considered an impaired water body and the RAP lists adjacent septic systems.	Oak Hill with its parks and waters is a perfect environment for eco-tourism. This can be measured by increased visitors, increased activity by fishermen and other attractions that promote eco-tourism. Water quality will be tested to record the impact of the removal of septic and addition of water services.
<input checked="" type="checkbox"/> Protect the general public from harm (environmental, criminal, etc.)	Clean Water/Environment.	The health, safety and welfare of visitors and most importantly residents of the City will be protected. This will be demonstrated by increasing population, increased economic development and at he protection

The Florida House of Representatives
Appropriations Project Request - Fiscal Year 2022-23
For projects meeting the definition of House Rule 5.14

		of precious waters that currently have excess contamination.
<input type="checkbox"/> Improve transportation conditions		
<input checked="" type="checkbox"/> Increase or improve economic activity	Increased income to the City of Oak Hill to provide government services, more construction, increase in local businesses. Lack of centralized sewer prevents economic activity. The City of Oak Hill does not have the infrastructure to support grocery stores and other basic goods and services. Implementing a centralized sewer system will allow for these services.	The ability to provide more services provided by Oak Hill in lieu of dependence on outside sources, population increases. The City will prepare a baseline (year zero) assessment of commercial activity and prepare bi-annual assessments in the target area to track economic outcomes.
<input type="checkbox"/> Increase tourism		
<input type="checkbox"/> Create specific immediate job opportunities		
<input type="checkbox"/> Enhance specific individual's economic self sufficiency		
<input type="checkbox"/> Reduce recidivism		
<input type="checkbox"/> Reduce substance abuse		
<input type="checkbox"/> Divert from Criminal/Juvenile justice system		
<input checked="" type="checkbox"/> Improve wastewater management	Wastewater treatment quality will improve by abandoning septic systems and providing centralized	Effluent from the wastewater reclamation facility is continuously monitoring and

The Florida House of Representatives
Appropriations Project Request - Fiscal Year 2022-23
For projects meeting the definition of House Rule 5.14

	sewer.	reported in accordance with FDEP. The surface water quality will be continuously monitored.
<input type="checkbox"/> Improve stormwater management		
<input type="checkbox"/> Improve groundwater quality		
<input type="checkbox"/> Improve drinking water quality		
<input checked="" type="checkbox"/> Improve surface water quality	The project will reduce nutrient and pollutant loading into the Mosquito Lagoon watershed.	The surface water quality will be continuously monitored.
<input type="checkbox"/> Other (Please describe):		

. Have you applied for alternative state funding?

- a. Wastewater Revolving Loan
- b. Drinking Water Revolving Loan
- c. Small Community Wastewater Treatment Grant
- d. Other (Please describe)
- e. N/A

. What is the population economic status?

- a. Financially Disadvantaged Municipality
- b. Rural Area of Critical Economic Concern
- c. Rural Community Experiencing Economic Distress
- d. N/A

. What is the status of construction?

- a. Ready
- b. Not Ready

The Florida House of Representatives
Appropriations Project Request - Fiscal Year 2022-23
For projects meeting the definition of House Rule 5.14

. What percentage of construction has been completed?

10%

. What is the estimated completion date of construction?

12/30/2024

The Florida House of Representatives
Appropriations Project Request - Fiscal Year 2022-23
 For projects meeting the definition of House Rule 5.14

Title of Project: Hypoluxo Septic-To-Sewer Conversion

Date of Submission: 11/12/2021

House Member Sponsor: Michael Caruso

Details of Amount Requested:

- a. Has funding been provided in a previous state budget for this activity? No
- b. What is the most recent fiscal year the project was funded?
- c. Were the funds provided in the most recent fiscal year subsequently vetoed?
- d. Complete the following Project Request Worksheet to develop your request.

FY:	Input Prior Year Appropriation for this project for FY 2021-22 <small>(If appropriated in 2021-22 enter the appropriated amount, even if vetoed.)</small>			Develop New Funds Request for FY 2022-23 <small>(Requests for additional RECURRING funds are prohibited.)</small>		
Column:	A	B	C	D	E	F
Funds Description:	Prior Year Recurring Funds	Prior Year Nonrecurring Funds	Total Funds Appropriated	Recurring Base Budget	Additional Nonrecurring Request	TOTAL Nonrecurring plus Recurring Base Funds
Input Amounts:					359,375	359,375

e. Provide the total cost of the project for FY 2022-23 from all sources of funding (Enter "0" if amount is zero):

Type of Funding	Amount	Percent of Total	Are the other sources of funds guaranteed in writing?
1. Amount Requested from the State in this Appropriations Project Request	359,375	25.0%	N/A
2. Federal	0	0.0%	No
3. State (Excluding the requested Total Amount in #4d, Column F)	0	0.0%	No
4. Local	1,078,125	75.0%	Yes

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5. Other	0	0.0%	No
TOTAL	1,437,500	100%	

Is this a multi-year project requiring funding from the state for more than one year?

No

Which is the most appropriate state agency to place an appropriation for the issue requested? Department of Environmental Protection

a. Has the appropriate state agency for administering the funding, if the request were appropriated, been contacted? Yes

b. Describe penalties for failing to meet deliverables or performance measures which the agency should provide in its contract to administer the funding appropriated.

Penalties that may be considered should include financial consequences as well as an impact on future funding requests.

Requester:

a. Name: Deborah Drum

b. Organization: Palm Beach County Department of Environmental Resources Management

c. Email: ddrum@pbcgov.org

d. Phone #: (561)233-2400

Contact for questions about specific technical or financial details about the project.

a. Name: Dixie Gualtieri

b. Organization: Town of Hypoluxo

c. Email: dgualtieri@hypoluxo.org

d. Phone #: (561)582-0155

Registered lobbyist working to secure funding for this project.

a. Name: None

b. Firm: None

c. Email:

d. Phone #:

. Organization or Name of entity receiving funds:

a. Name: Town of Hypoluxo

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b. County (County where funds are to be expended): Palm Beach

c. Service Area (Counties being served by the service(s) provided with funding): Palm Beach

. What type of organization is the entity that will receive the funds?

- For Profit
- Non Profit 501(c) (3)
- Non Profit 501(c) (4)
- Local Government
- University or College
- Other (Please describe)

. What is the specific purpose or goal that will be achieved by the funds being requested?

The project will reduce septic loading into the Lagoon. The reduction of pollutants into the Lagoon will improve water quality and enhance the long-term health of the eco-system.

. Provide specific details on how funds will be spent. (Select all that apply)

Spending Category	Description	Amount Requested (Should equal 4d, Col. E) Enter "0" if request is zero for the category
Administrative Costs:		
<input type="checkbox"/> a. Executive Director/Project Head Salary and Benefits		
<input type="checkbox"/> b. Other Salary and Benefits		
<input type="checkbox"/> c. Expense/Equipment/Travel/Supplies/Other		
<input type="checkbox"/> d. Consultants/Contracted Services/Study		
Operational Costs:		
<input type="checkbox"/> e. Salaries and Benefits		

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<input type="checkbox"/> f. Expenses/Equipment/Travel/Supplies/Other		
<input type="checkbox"/> g. Consultants/Contracted Services/Study		
Fixed Capital Construction/Major Renovation:		
<input checked="" type="checkbox"/> h. Construction/Renovation/Land/Planning Engineering	The project will use a contractor to remove the existing septic systems and install connections to the municipal wastewater collection system.	359,375
TOTAL		359,375

- . For Fixed Capital Costs requested in Question 13, what type of ownership will the facility be under when complete?
 - For Profit
 - Non Profit 501(c) (3)
 - Non Profit 501(c) (4)
 - Local Government (e.g., police, fire or local government buildings, local roads, etc.)
 - State agency owned facility (For example: college or university facility, buildings for public schools, roads in the state transportation system etc.)
 - Other (Please describe)

. Is the project request an information technology project?

. Is there any documented show of support for the requested project in the community including public hearings, letters of support, major organizational meeting, or other expressions of support?

Yes

a. Please Describe:

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The project is supported by Palm Beach County, City of Boynton Beach and the Lake Worth Lagoon Initiative (LWLI). The first phase of the project already completed was a partnership between the Town and the LWLI. Since then the proposed project has been included by the Initiative as one it's priority projects. To achieve this, the project was evaluated by a committee as part of the public hearing.

. Has the need for the funds been documented by a study, completed by an independent 3rd party, for the area to be served?

Yes

a. Please Describe:

The project need for funding has been verified by the City of Boynton Beach, which developed the plans and cost estimate for the project. After completion of the project, the new central sewer system will be connected to the City's existing wastewater system and be operated by Boynton Beach

. Will the requested funds be used directly for services to citizens?

. What benefits or outcomes will be realized by the expenditure of funds requested? (Select each Benefit/Outcome that applies)

Benefit or Outcome	Provide a specific measure of the benefit or outcome	Describe the method for measuring level of benefit or outcome
<input checked="" type="checkbox"/> Improve physical health	The project will provide safe and effective sanitary sewer services to those using the impacted septic systems.	The existing septic systems will be replaced with central sewer. Wastewater will be conveyed to the City of Boynton Beach's treatment plants for effective treatment.
<input type="checkbox"/> Improve mental health		
<input type="checkbox"/> Enrich cultural experience		
<input type="checkbox"/> Improve agricultural production/promotion/education		
<input type="checkbox"/> Improve quality of education		

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<input checked="" type="checkbox"/> Enhance/preserve/improve environmental or fish and wildlife quality	The completion of the project will reduce pollutants entering the Lake Worth Lagoon and improve water-quality and long-term health of the natural resource. In addition, the reduction of pollutants into the groundwater will protect the Hypoluxo Scrub natural area.	The existing septic systems will be replaced with central sewer. Wastewater will be conveyed to the City of Boynton Beach's treatment plants for effective treatment. The wastewater will not impact the surrounding natural areas.
<input type="checkbox"/> Protect the general public from harm (environmental, criminal, etc.)		
<input type="checkbox"/> Improve transportation conditions		
<input checked="" type="checkbox"/> Increase or improve economic activity	The project will also enhance economic development as the impacted commercial areas will become more attractive to development with central sewer systems.	The number of new businesses and/or retained businesses in the impacted areas.
<input type="checkbox"/> Increase tourism		
<input type="checkbox"/> Create specific immediate job opportunities		
<input type="checkbox"/> Enhance specific individual's economic self sufficiency		
<input type="checkbox"/> Reduce recidivism		
<input type="checkbox"/> Reduce substance abuse		
<input type="checkbox"/> Divert from Criminal/Juvenile justice system		

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<input type="checkbox"/> Improve wastewater management		
<input type="checkbox"/> Improve stormwater management		
<input checked="" type="checkbox"/> Improve groundwater quality	The reduction of pollutants into the groundwater will protect the Hypoluxo Scrub, a Palm Beach County Natural Area. This 97-acre natural area is an important natural resource containing both protected animal and plant species. The project will also reduce the potential for pollutants to impact the wellfield zones located near the Mall and Scrub.	The existing septic systems will be replaced with central sewer. Wastewater will be conveyed to the City of Boynton Beach's treatment plants for effective treatment. The wastewater will not impact the surrounding natural areas.
<input type="checkbox"/> Improve drinking water quality		
<input type="checkbox"/> Improve surface water quality		
<input type="checkbox"/> Other (Please describe):		

. Have you applied for alternative state funding?

- a. Wastewater Revolving Loan
- b. Drinking Water Revolving Loan
- c. Small Community Wastewater Treatment Grant
- d. Other (Please describe)
- e. N/A

. What is the population economic status?

- a. Financially Disadvantaged Municipality

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- b. Rural Area of Critical Economic Concern
- c. Rural Community Experiencing Economic Distress
- d. N/A

. What is the status of construction?

- a. Ready
- b. Not Ready

. What percentage of construction has been completed?

0%

. What is the estimated completion date of construction?

12/31/2023

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For projects meeting the definition of House Rule 5.14

Title of Project: **Mangonia Park Septic to Sewer Conversion**

Date of Submission: 11/17/2021

House Member Sponsor: Kevin Chambliss

Details of Amount Requested:

- a. Has funding been provided in a previous state budget for this activity? No
- b. What is the most recent fiscal year the project was funded?
- c. Were the funds provided in the most recent fiscal year subsequently vetoed?
- d. Complete the following Project Request Worksheet to develop your request.

FY:	Input Prior Year Appropriation for this project for FY 2021-22 <small>(If appropriated in 2021-22 enter the appropriated amount, even if vetoed.)</small>			Develop New Funds Request for FY 2022-23 <small>(Requests for additional RECURRING funds are prohibited.)</small>		
Column:	A	B	C	D	E	F
Funds Description:	Prior Year Recurring Funds	Prior Year Nonrecurring Funds	Total Funds Appropriated	Recurring Base Budget	Additional Nonrecurring Request	TOTAL Nonrecurring plus Recurring Base Funds
Input Amounts:					1,500,000	1,500,000

e. Provide the total cost of the project for FY 2022-23 from all sources of funding (Enter "0" if amount is zero):

Type of Funding	Amount	Percent of Total	Are the other sources of funds guaranteed in writing?
1. Amount Requested from the State in this Appropriations Project Request	1,500,000	93.8%	N/A
2. Federal	0	0.0%	No
3. State (Excluding the requested Total Amount in #4d, Column F)	0	0.0%	No
4. Local	100,000	6.3%	Yes

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5. Other	0	0.0%	No
TOTAL	1,600,000	100%	

Is this a multi-year project requiring funding from the state for more than one year?

No

Which is the most appropriate state agency to place an appropriation for the issue requested? Department of Environmental Protection

a. Has the appropriate state agency for administering the funding, if the request were appropriated, been contacted? No

b. Describe penalties for failing to meet deliverables or performance measures which the agency should provide in its contract to administer the funding appropriated.

Reimbursement would not be provided if our agency fails to meet deliverables.

Requester:

a. Name: Kenneth Metcalf

b. Organization: Town of Mangonia Park

c. Email: kmetcalf@tompfl.com

d. Phone #: (561)848-1235

Contact for questions about specific technical or financial details about the project.

a. Name: Kenneth Metcalf

b. Organization: Town of Mangonia Park

c. Email: kmetcalf@tompfl.com

d. Phone #: (561)848-1235

Registered lobbyist working to secure funding for this project.

a. Name: Jasmyne Henderson

b. Firm: Pittman Law Group PL

c. Email: jasmyne@pittman-law.com

d. Phone #: (850)216-1002

. Organization or Name of entity receiving funds:

a. Name: Town of Mangonia Park

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b. County (County where funds are to be expended): Palm Beach

c. Service Area (Counties being served by the service(s) provided with funding): Palm Beach

. What type of organization is the entity that will receive the funds?

- For Profit
- Non Profit 501(c) (3)
- Non Profit 501(c) (4)
- Local Government
- University or College
- Other (Please describe)

. What is the specific purpose or goal that will be achieved by the funds being requested?

To connect approximately twenty properties to sanitary sewer.

. Provide specific details on how funds will be spent. (Select all that apply)

Spending Category	Description	Amount Requested (Should equal 4d, Col. E) Enter "0" if request is zero for the category
Administrative Costs:		
<input type="checkbox"/> a. Executive Director/Project Head Salary and Benefits		
<input type="checkbox"/> b. Other Salary and Benefits		
<input type="checkbox"/> c. Expense/Equipment/Travel/Supplies/Other		
<input type="checkbox"/> d. Consultants/Contracted Services/Study		
Operational Costs:		
<input type="checkbox"/> e. Salaries and Benefits		
<input type="checkbox"/> f. Expenses/Equipment/Travel/Supplies/Other		

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<input type="checkbox"/> g. Consultants/Contracted Services/Study		
Fixed Capital Construction/Major Renovation:		
<input checked="" type="checkbox"/> h. Construction/Renovation/Land/Planning Engineering	The construction of project.	1,500,000
TOTAL		1,500,000

. For Fixed Capital Costs requested in Question 13, what type of ownership will the facility be under when complete?

- For Profit
- Non Profit 501(c) (3)
- Non Profit 501(c) (4)
- Local Government (e.g., police, fire or local government buildings, local roads, etc.)
- State agency owned facility (For example: college or university facility, buildings for public schools, roads in the state transportation system etc.)
- Other (Please describe)

. Is the project request an information technology project?

. Is there any documented show of support for the requested project in the community including public hearings, letters of support, major organizational backing, or other expressions of support?

No

. Has the need for the funds been documented by a study, completed by an independent 3rd party, for the area to be served?

No

. Will the requested funds be used directly for services to citizens?

. What benefits or outcomes will be realized by the expenditure of funds requested? (Select each Benefit/Outcome that applies)

Benefit or Outcome	Provide a specific measure of the benefit or outcome	Describe the method for measuring level of benefit or outcome
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<input type="checkbox"/> Improve physical health		
<input type="checkbox"/> Improve mental health		
<input type="checkbox"/> Enrich cultural experience		
<input type="checkbox"/> Improve agricultural production/promotion/education		
<input type="checkbox"/> Improve quality of education		
<input checked="" type="checkbox"/> Enhance/preserve/improve environmental or fish and wildlife quality	Sanitary sewer is better for the environment than septic. Old septic systems fail and leak without the knowledge of the property owner.	Number of sewage spills.
<input type="checkbox"/> Protect the general public from harm (environmental, criminal, etc.)		
<input type="checkbox"/> Improve transportation conditions		
<input type="checkbox"/> Increase or improve economic activity		
<input type="checkbox"/> Increase tourism		
<input checked="" type="checkbox"/> Create specific immediate job opportunities	Local contractors that will engage on the project.	Hiring and wages.
<input type="checkbox"/> Enhance specific individual's economic self sufficiency		
<input type="checkbox"/> Reduce recidivism		
<input type="checkbox"/> Reduce substance abuse		

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<input type="checkbox"/> Divert from Criminal/Juvenile justice system		
<input checked="" type="checkbox"/> Improve wastewater management	The ability to treat sewage.	Central treatment facility.
<input type="checkbox"/> Improve stormwater management		
<input type="checkbox"/> Improve groundwater quality		
<input type="checkbox"/> Improve drinking water quality		
<input type="checkbox"/> Improve surface water quality		
<input type="checkbox"/> Other (Please describe):		

. Have you applied for alternative state funding?

- a. Wastewater Revolving Loan
- b. Drinking Water Revolving Loan
- c. Small Community Wastewater Treatment Grant
- d. Other (Please describe)
- e. N/A

. What is the population economic status?

- a. Financially Disadvantaged Municipality
- b. Rural Area of Critical Economic Concern
- c. Rural Community Experiencing Economic Distress
- d. N/A

. What is the status of construction?

- a. Ready
- b. Not Ready

. What percentage of construction has been completed?

0

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. What is the estimated completion date of construction?

07/01/2023

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Title of Project: Coral Gables Citywide Septic to Sewer Conversion Assessment

Date of Submission: 10/12/2021

House Member Sponsor: Demi Busatta Cabrera

Details of Amount Requested:

- a. Has funding been provided in a previous state budget for this activity? No
- b. What is the most recent fiscal year the project was funded?
- c. Were the funds provided in the most recent fiscal year subsequently vetoed?
- d. Complete the following Project Request Worksheet to develop your request.

FY:	Input Prior Year Appropriation for this project for FY 2021-22 <small>(If appropriated in 2021-22 enter the appropriated amount, even if vetoed.)</small>			Develop New Funds Request for FY 2022-23 <small>(Requests for additional RECURRING funds are prohibited.)</small>		
Column:	A	B	C	D	E	F
Funds Description:	Prior Year Recurring Funds	Prior Year Nonrecurring Funds	Total Funds Appropriated	Recurring Base Budget	Additional Nonrecurring Request	TOTAL Nonrecurring plus Recurring Base Funds
Input Amounts:					375,000	375,000

e. Provide the total cost of the project for FY 2022-23 from all sources of funding (Enter "0" if amount is zero):

Type of Funding	Amount	Percent of Total	Are the other sources of funds guaranteed in writing?
1. Amount Requested from the State in this Appropriations Project Request	375,000	50.0%	N/A
2. Federal	0	0.0%	No
3. State (Excluding the requested Total Amount in #4d, Column F)	0	0.0%	No
4. Local	375,000	50.0%	Yes

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5. Other	0	0.0%	No
TOTAL	750,000	100%	

Is this a multi-year project requiring funding from the state for more than one year?

No

Which is the most appropriate state agency to place an appropriation for the issue requested? Department of Environmental Protection

- a. Has the appropriate state agency for administering the funding, if the request were appropriated, been contacted? No
- b. Describe penalties for failing to meet deliverables or performance measures which the agency should provide in its contract to administer the funding i appropriated.
Non-disbursement of funds should City fail to complete study.

Requester:

- a. Name: Naomi Levi Garcia
- b. Organization: City of Coral Gables
- c. Email: nlevi-garcia@coralgables.com
- d. Phone #: (305)460-5202

Contact for questions about specific technical or financial details about the project.

- a. Name: Jose Oliveros
- b. Organization: City of Coral Gables
- c. Email: joliveros@coralgables.com
- d. Phone #: (305)569-1859

Registered lobbyist working to secure funding for this project.

- a. Name: Nelson D. Diaz
- b. Firm: The Southern Group
- c. Email: diaz@thesoutherngroup.com
- d. Phone #: (850)671-4401

. Organization or Name of entity receiving funds:

- a. Name: City of Coral Gables

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b. County (County where funds are to be expended): Miami-Dade

c. Service Area (Counties being served by the service(s) provided with funding): Miami-Dade

. What type of organization is the entity that will receive the funds?

- For Profit
- Non Profit 501(c) (3)
- Non Profit 501(c) (4)
- Local Government
- University or College
- Other (Please describe)

. What is the specific purpose or goal that will be achieved by the funds being requested?

This project aims at completing a comprehensive citywide septic to sewer conversion assessment. The City estimates that over 7,400 properties are currently on septic tanks. The City recognizes that due to the potential future conditions/impacts associated with sea level rise and storm surge that an assessment and plan must be put into place to alleviate potential septic tank failures and the release of nutrients into the environment and local water bodies, including Biscayne Bay.

. Provide specific details on how funds will be spent. (Select all that apply)

Spending Category	Description	Amount Requested (Should equal 4d, Col. E) Enter "0" if request is zero for the category
Administrative Costs:		
<input type="checkbox"/> a. Executive Director/Project Head Salary and Benefits		
<input type="checkbox"/> b. Other Salary and Benefits		
<input type="checkbox"/> c. Expense/Equipment/Travel/Supplies/Other		
<input type="checkbox"/> d. Consultants/Contracted Services/Study		
Operational Costs:		

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<input type="checkbox"/> e. Salaries and Benefits		
<input type="checkbox"/> f. Expenses/Equipment/Travel/Supplies/Other		
<input checked="" type="checkbox"/> g. Consultants/Contracted Services/Study	Consultant will provide a gravity sewer/force main master plan, including pipe length, pump station locations, connection points, system modeling, etc, in order to proceed with construction documents.	375,000
Fixed Capital Construction/Major Renovation:		
<input type="checkbox"/> h. Construction/Renovation/Land/Planning Engineering		
TOTAL		375,000

- . For Fixed Capital Costs requested in Question 13, what type of ownership will the facility be under when complete?
 - For Profit
 - Non Profit 501(c) (3)
 - Non Profit 501(c) (4)
 - Local Government (e.g., police, fire or local government buildings, local roads, etc.)
 - State agency owned facility (For example: college or university facility, buildings for public schools, roads in the state transportation system etc.)
 - Other (Please describe)

. Is the project request an information technology project?

. Is there any documented show of support for the requested project in the community including public hearings, letters of support, major organizational backing, or other expressions of support?

Yes

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a. Please Describe:

Miami-Dade County has passed a number of ordinances to further the strategic priority of eliminating septic tanks over time.

. Has the need for the funds been documented by a study, completed by an independent 3rd party, for the area to be served?

Yes

a. Please Describe:

The City has an ongoing water quality study underway in partnership with NOAA, FIU, and UM, data from this study indicates nutrients in waterways. There are also ongoing studies documenting the health of Biscayne Bay - increased nutrients and fish kills have in part been attributed to the prevalence of septic tanks in Greater Miami-Dade.

. Will the requested funds be used directly for services to citizens?

. What benefits or outcomes will be realized by the expenditure of funds requested? (Select each Benefit/Outcome that applies)

Benefit or Outcome	Provide a specific measure of the benefit or outcome	Describe the method for measuring level of benefit or outcome
<input type="checkbox"/> Improve physical health		
<input type="checkbox"/> Improve mental health		
<input type="checkbox"/> Enrich cultural experience		
<input type="checkbox"/> Improve agricultural production/promotion/education		
<input type="checkbox"/> Improve quality of education		
<input checked="" type="checkbox"/> Enhance/preserve/improve environmental or fish and wildlife quality	The assessment will help the City commence the planning process to help convert existing properties and areas within the City from septic to sewer. In the long term,	The City is testing and monitoring our Coral Gables waterway in partnership with local experts and institutions such as NOAA, FIU, and UM. The goal is to provide a

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	the conversion of existing septic tanks to sewer will help reduce the potential impact of future sea level, storm surge, and king tides potentially causing septic tanks to fail and releasing nutrients into the local environment.	detailed assessment of the watershed specific loads affecting the Coral Gables waterway system to serve as a guide for targeting watershed nutrient management. Initial results show total nitrogen and total phosphorous at elevated levels.
<input type="checkbox"/> Protect the general public from harm (environmental, criminal, etc.)		
<input type="checkbox"/> Improve transportation conditions		
<input type="checkbox"/> Increase or improve economic activity		
<input type="checkbox"/> Increase tourism		
<input type="checkbox"/> Create specific immediate job opportunities		
<input type="checkbox"/> Enhance specific individual's economic self sufficiency		
<input type="checkbox"/> Reduce recidivism		
<input type="checkbox"/> Reduce substance abuse		
<input type="checkbox"/> Divert from Criminal/Juvenile justice system		
<input type="checkbox"/> Improve wastewater management		
<input type="checkbox"/> Improve stormwater management		
<input checked="" type="checkbox"/> Improve groundwater quality	Converting from septic to sewer will help reduce the potential impacts of failing septic tanks	Groundwater monitoring.

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	from releasing nutrients into the surrounding environment.	
<input checked="" type="checkbox"/> Improve drinking water quality	Converting from septic to sewer will help reduce the potential impacts of failing septic tanks from releasing nutrients into the surrounding environment.	Groundwater monitoring.
<input checked="" type="checkbox"/> Improve surface water quality	Converting from septic to sewer will help reduce the potential impacts of failing septic tanks from releasing nutrients into the surrounding environment.	Results could be compared using the City's existing water quality testing data. Testing could be completed once areas have been converted from septic to sewer to show effectiveness in reducing nutrient loads in the waterway.
<input type="checkbox"/> Other (Please describe):		

. Have you applied for alternative state funding?

- a. Wastewater Revolving Loan
- b. Drinking Water Revolving Loan
- c. Small Community Wastewater Treatment Grant
- d. Other (Please describe): Resilient Florida Grant
- e. N/A

. What is the population economic status?

- a. Financially Disadvantaged Municipality
- b. Rural Area of Critical Economic Concern
- c. Rural Community Experiencing Economic Distress
- d. N/A

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. What is the status of construction?

a. Ready

b. Not Ready

. What percentage of construction has been completed?

0%

. What is the estimated completion date of construction?

12/30/2023



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: July 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 Government Finance Officers Association (FGFOA)
 - Leadership Palm Beach County
 - Palm Beach Chapter of Florida Government Finance Officers Association
 - 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. 2C	Alton
Unit Nos. 9A/9B	Abacoa I & II
Unit No. 11	PGA National
Unit No. 12	Highland Pines
Unit No. 15	Villages of Palm Beach Lakes
Unit No. 16	Palm Beach Park of Commerce
Unit No. 21	Old Marsh
Unit No. 23	The Shores
Unit No. 24	Ironhorse
Unit No. 31	BallenIsles Country Club
Unit No. 33	Cypress Cove
Unit No. 45	Paseos

3. Northern Staff met with representatives of the PGA National Property Owners Association (Unit No. 11) to review their proposed Budget on July 11.
4. Katie Roundtree attended the Leadership Palm Beach County Engage Civics and Government Day Planning Committee Meeting held virtually on July 14.
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 July 20.

Training

1. Laura Ham attended participated in a webinar entitled, “FASB Update for Private Companies and Not-For-Profit Organizations”, sponsored by the Financial Accounting Standards Board (FASB) on June 27.
2. Katie Roundtree and Laura Ham attended the Palm Beach Chapter FGFOA Lunch Meeting entitled, “Today’s Economy and the Impact on Government Budgets”, held at the Gulf Stream Bath and Tennis Club on July 12.
3. Katie Roundtree and Laura Ham participated in a webinar entitled, “ACFR 101”, sponsored by FGFOA on July 21.

Media

1. A recent issue of Florida Trend Magazine featured updates in its Southeast Section (attached) on the sale of Palm Beach International Raceway (Unit No. 25) and the Arden property sale (Unit No. 53).
2. 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.

LOGISTICS

▶ West Palm Beach-based food distributor **Cheney Bros.** broke ground on a 367,427-sq.-ft. distribution center and warehouse that will employ at least 275. ▶ **Palm Beach International Raceway**, the former Moroso Motorsports Park, in Jupiter closed as the 149-acre site changes ownership to a warehouse developer.

REAL ESTATE

▶ Miami-based **Lennar** paid \$190 million in a bulk buy of home lots at Freehold Communities' **Arden**, an "agrihood" home development west of West Palm Beach. ▶ Mast Capital, Boston-based real estate private equity firm Rockpoint and Massachusetts-based developer Spear Group acquired the 18-acre **YMCA of the Palm Beaches** site in Palm Springs and plan to build 264 garden-style apartments. The YMCA is relocating to Lake Lytal Park nearby.

MANUFACTURING

▶ United Launch Alliance hired **Aerojet Rocketdyne** in Jupiter to build 100 rocket engines to launch Amazon's Kuiper satellites. The goal of the project is to increase



INNOVATION

Navigating the Waters

With its app that's a Waze for the waterborne, Fort Lauderdale-based KnowWake hopes to increase its users from 250,000 in May to 700,000 by year-end. The free app gives marine users information — updated by users as with the Waze app — on navigation markers, restricted zones, marinas, boat ramps, route planning, waterside fueling stations and eateries, snorkeling spots and myriad other data points, including tides, weather, wind and depths. Initial revenue comes from advertisers with a plan to reap other sources in the future from e-commerce, in-app purchases and data licensing. Founder Dan Karsko says KnowWake is already one of the world's largest networks of boaters.

global broadband through a constellation of advanced satellites.

FINANCE

▶ **TD Bank** says it will build a 200-job "technology hub" in South Florida in partnership with the Alan B. Levan Nova Southeastern University Broward Center of Innovation.

TOURISM

▶ **Noteworthy Hospital Group** broke ground on the Whitfield, an ultra-luxury 140-room hotel scheduled to open in 2024 on Las Olas Boulevard in Fort Lauderdale. ▶ **Disney Cruise Line** will sail in 2023 for the first time from Broward's **Port Everglades** seaport following county approval of Bermello, Ajamil & Partners' design for converting terminal 4 into Disney's second homeport. The first is Port Canaveral. Disney will base one ship year-round at Port Everglades and, beginning in 2025, station another one there seasonally. ▶ London-based investment firm Reuben Bros. paid \$42 million to Tollman-Hanley Hotel Group for the 53-room **Chenierfield hotel** on Palm Beach.

TRADE

▶ A federal judge in Miami sentenced Broward wildlife trader **Michael Van Nostrand**, 55, to seven months in jail, and his company Strictly Reptiles was fined \$150,000 for smuggling illegally harvested Florida turtles to Asia. Prosecutors say collectors were paid to take 3,500 turtles from the wild that were then marketed to Asia as "captive bred." Van Nostrand was the subject of a best-selling book, *The Lizard King*, about a federal agent's investigation of the reptile business.

MARINE

▶ Fort Lauderdale motor yacht sales and charter firm **26 North Yachts** opened a second location in Newport, R.I. [2](#)



Developer Catalfumo Cos. launched the Landing at PGA Waterway, a 98-condo project in Palm Beach Gardens with 850 feet of Intracoastal Waterway frontage and 36 boat slips available to lease. Residences start at \$3.9 million.

Prepare Now for the Rainy Season

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



June 1st was the start of the Atlantic hurricane season. Forecasters are calling for another active season predicting 14 -21 named storms. However, it only takes one to cause significant damage. This year marks the thirtieth anniversary of Hurricane Andrew, the Category 5 storm that devastated Miami-Dade and surrounding areas. Aside from named storms, local afternoon thundershowers can be just as damaging but far less predictable. It pays to prepare. Here are some things that you can do now to get ready:

- Ensure drainage gates, ditches and swales in your neighborhood are clear of garbage, trash, leaves, limbs or garden debris.
- Trim your trees and remove dead vegetation in your yard. Do not trim trees if a significant storm is in the forecast.
- Check your community retention pond or lake for obstructed pipes and contact the appropriate authority for removal (your HOA, city, county, or local drainage district).
- Find out who is responsible for drainage in your community. Visit SFWMD.gov/FloodControl to input an address to see who is responsible for that area.
- Know your evacuation zone. Visit Palm Beach County Emergency Management's home page for a link to the Hurricane Evacuation Zone Lookup Tool. <https://discover.pbcgov.org/publicsafety/dem/>
- The Palm Beach County Emergency Management page also has a link to download the PBC DART app. DART stands for Disaster Awareness and Recovery Tool. This app will let you look up your evacuation zone, see available shelters, plan for a storm and tips about how to build a preparedness kit. After the storm, it can help locate available grocery stores, open gas stations and report damages.
- Make a personal plan for hurricane preparedness. Learn more at Floridadisaster.org.

As we enter the rainy season in South Florida, it is essential to remember that some standing water in streets and swales is normal during heavy rains. Streets and swales are an integral part of the stormwater system. If you arrive upon a roadway during or after a rain event where you cannot

determine the depth of the water in the street – for your safety – do not drive down the street. Find an alternate route. If you are unsure how deep the water is, turn around. Cars can lose traction in as little as six inches of water. Stay safe out there!

NPDES Tip: Hurricane Season began June 1. Make sure your yards and trees are trimmed to avoid flying debris during a storm. Dispose of your trimmings and clippings properly. Do not put them into storm drains or lakes!



CFN 20220296777

OR BK 33700 PG 1724
RECORDED 07/14/2022 12:33:52
AMT 10.00
Doc Stamp 0.70
Palm Beach County, Florida
Joseph Abruzzo, Clerk
Pgs 1724 - 1734 (11pgs)

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

EASEMENT

THIS EASEMENT (the "Easement") shall be effective as the 7th day of July, 2022, (the "Effective Date") and is being granted by Eastpointe Country Club, Inc., a Florida not-for-profit corporation (hereinafter referred to as the "Grantor"), with offices at 13535 Eastpointe Blvd., Palm Beach Gardens, Florida 33418 to Northern Palm Beach County Improvement District, an independent special district of the State of Florida (hereinafter referred to as the "District") whose street address is 359 Hiatt Drive, Palm Beach Gardens, Florida 33418.

WITNESSETH:

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

WHEREAS, the District intends to acquire, implement, install, construct, repair, replace, enlarge, remove, upgrade, operate and/or maintain those public works and facilities generally described on attached Exhibit "B" (hereinafter referred to individually as a "Public Improvement" and together as the "Public Improvements") located in, under and within the Property; and

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

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

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

SECTION 2. INGRESS AND EGRESS EASEMENT. The Grantor does hereby grant to the District, and its authorized successors or assigns, a perpetual unobstructed and nonexclusive ingress and egress easement in, over, under, upon and within the Property for the purpose of providing ingress and egress for pedestrian, vehicular and/or equipment usage, including storage and parking, by the District, together with its authorized employees, contractors, suppliers, consultants, licensees and agents for the construction, management, operation, maintenance, repair, replacement, removal, enlargement and/or upgrade of the Public Improvements, including necessary and associated facilities, systems, structures, works and utilities located in, under, and within the Property. For the purposes of this Easement the term, "unobstructed" shall not prohibit the installation in, over, under or upon the Property of a paved roadway, sidewalk, grass, shrubbery or other public utilities.

SECTION 3. CONSTRUCTION/IMPLEMENTATION EASEMENT. The Grantor does hereby grant to the District a perpetual easement in, under and within the Property for the right but not the obligation to own, acquire, implement, install, construct, repair, replace, remove, enlarge, upgrade, operate and/or maintain Public Improvements and associated appurtenances and utilities, if any, required or relating thereto.

SECTION 4. EXCLUSIVITY OF EASEMENTS. To the extent the easements granted herein intersect or coincide with other easements or property rights created, given and/or granted by the Grantor to any other governmental agency, utility or cable company prior to the effective date of this Easement, then the Easement granted herein to the District shall be on a nonexclusive basis but subject to the following provision.

If the District owns, acquires, implements, constructs or installs any Public Improvements or associated appurtenant works and utilities in, under or within any portion of the Property, the construction/implementation easement granted herein to the District as to that portion of the Property shall be an exclusive and perpetual easement and any individual or entity wishing to connect to, modify, install any improvement therein, or in any other manner affect said Easement area or the Public Improvements (including associated appurtenant works and utilities) located therein or thereon shall be required to first obtain a permit from the District prior to commencement, implementation, installation or construction of any such activity or works. Provided, however, this exclusivity shall not apply to such easements that are granted to other governmental entities, utilities or cable companies that contain a written consent by Northern, (which shall not be unreasonably withheld), to their encumbrance of some or all of the Property.

SECTION 5. RELEASE OF EASEMENT. A material provision to this Easement is the agreement between the parties that in the event the District should subsequently determine that it no longer requires all or any portion of the easements granted hereunder in order to carry out its lawful duties, functions and responsibilities, then in such event said easement or portion thereof, as the case may be, which is no longer required by the District shall terminate and the Property or portion thereof otherwise so encumbered by the Easement shall be released without the requirement for payment of any consideration for said release by or from the Grantor. Provided, however, such termination and release of the Easement or portion thereof by the District shall not be effective until such time as the District has received a written request from the Grantor for the above-described determination of need by the District and the recording in the Public Records of Palm Beach County, Florida, of a release, termination or other appropriate document executed by the District as to the encumbrance by the Easement of the Property for which the Easement or portion thereof is being released.

SECTION 6. RELEASE OF EASEMENT BY PLAT. The Property or applicable portion thereof shall be released without the requirement of payment of any cash consideration from the Easement upon the recording of a plat of the Property or portion thereof in the Public Records of Palm Beach County, Florida, provided said plat has been signed by the District and contains the District's specific written consent to the termination of this Easement as to such portions of the Property being so platted or replatted.

SECTION 7. RELOCATION. Subject to the following conditions precedent, the Grantor, hereby reserve unto itself, its successors and assigns, the right to require the District to release some or all of the Property from the easements herein granted, as well as rights the District may have as to any Public Improvements located therein provided the following conditions have first been satisfied: (a) the District's receipt of a written request from the Grantor requesting such release, (b) the District's receipt and acceptance of an alternative and unencumbered perpetual equivalent easements granted to it over other real property that satisfies the requirement of following Section 11, is suitable for the purposes of the easements for which the release is being requested and which thereupon shall be made a part of the Property, as hereinabove defined, and (c) the Grantor and/or other third party's completion of installation and construction within the new easement area, at no cost to the District, of equivalent and new facilities, systems, structures and works (which upon their acceptance by the District will then be deemed to be a Public Improvement as defined herein and thereupon subject to the terms and provisions of this Easement) as those located within the Property area for which the release is sought and (d) conveyance to the District of such new Public Improvements by a bill of sale absolute, together with applicable (i) signed and sealed "as built" plans and drawings, (ii) assignment of warranties and guaranties and (iii) appropriate affidavits of ownership and authorization for conveyance of the Public Improvements and releases of lien.

SECTION 8. ASSIGNMENT. The District agrees that it shall not sell, assign or transfer any of the easements, authorizations or rights created hereunder, either directly or indirectly, without the prior written consent of Grantor and any attempt to do so shall be null and void; provided, however, that this prohibition shall not apply to an assignment or transfer to any other governmental entity or agency.

SECTION 9. USAGE OF EASEMENT. The Grantor does hereby agree that the District may allow its employees, consultants, agents and contractors to use the easements and authorizations granted herein for the purposes herein authorized.

SECTION 10. JOINDER AND SUBORDINATION. Grantor does hereby agree to provide to the District in recordable form a joinder and subordination agreement, or if requested by the District a full release, executed by any and all mortgagees, property owners, creditors, lienors, or holders of any security interest which encumber the Property that is subject to the Easement and authorizations granted herein or in replacement/substitution thereof.

SECTION 11. WARRANTY OF TITLE. Grantor does hereby fully warrant the title to the Property and will defend the same against the lawful claims of all persons whomsoever claimed by, through or under it, and that Grantor has good right and lawful authority to grant the Easement and authorizations as set forth herein.

SECTION 12. EFFECTIVE DATE. This Easement shall be effective as of the last date it has been signed by all parties hereto.

SECTION 13. SUCCESSORS AND ASSIGNS. Where the context of this Easement allows or permits, the terms "Grantor" and "District" shall also include said parties, together with their successors and assigns.

SECTION 14. PARTIES BOUND BY AGREEMENT. This Easement, including all rights, authorizations, warranties and agreements given or granted herein, shall be binding upon and shall inure to the extent applicable to the benefit of the Grantor and District, together with their respective successors and assigns, and shall be deemed perpetual covenants that run with the land.

SECTION 15. MODIFICATIONS. Any modification of this Easement shall be binding only if evidenced in a written instrument signed by each party in such format that is recorded in the Public Records of Palm Beach County, Florida.

SECTION 16. ENFORCEMENT. In the event of any controversy, claim or dispute relating to this Easement or its breach, the prevailing party shall be entitled to recover reasonable attorney's fees, costs, including appellate, and mediation.

SECTION 17. GOVERNING LAW AND VENUE. The Easement, warranties, authorizations and agreements contained herein shall be governed by the laws of the State of Florida as now and hereafter in force. Further, the venue of any litigation arising out of this Easement shall be exclusively in the Fifteenth Judicial Circuit in and for Palm Beach County, Florida.

SECTION 18. NOTICES. Any notice provided for or concerning this Easement shall be in writing and shall be deemed sufficiently given when sent by prepaid certified or registered mail to the respective address of each party as set forth at the beginning of this Easement or at any subsequent address for either of the parties or their successors and assigns following provision of notice of an address change to the other party.

[THE REMAINDER OF THE PAGE INTENTIONALLY LEFT BLANK]

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

EXECUTED BY GRANTOR this 23rd day of JUNE, 2022.

Witnesses:

[Handwritten Signature]

Witness Signature

Scott Bester

Print

[Handwritten Signature]

Witness Signature

Indrit Ndreu

Print

EASTPOINTE COUNTRY CLUB, INC.,
a Florida not-for-profit corporation

By: [Handwritten Signature] PRESIDENT

Paul Rogers, President

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 23 day of June, 2022, by Paul Rogers, as President of Eastpointe Country Club, Inc., a Florida not-for-profit corporation, on behalf of the corporation.

(Notary Seal)

[Handwritten Signature]

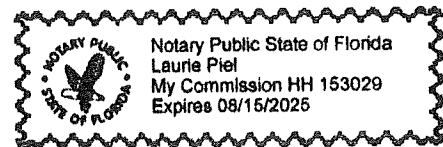
Notary Public State of Florida

[Handwritten Signature]

Print/Type/Stamp Name

Personally Known OR Produced Identification;

Type of Identification Produced _____



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

EXECUTED BY DISTRICT this 7th day of July, 2022.

(DISTRICT SEAL)

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

Susan P. Scheff
Susan P. Scheff, Assistant Secretary

By: L. Marc Cohn
Print: L. Marc Cohn
Title: Vice President


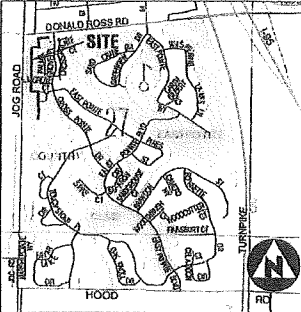
STATE OF FLORIDA
COUNTY OF PALM BEACH

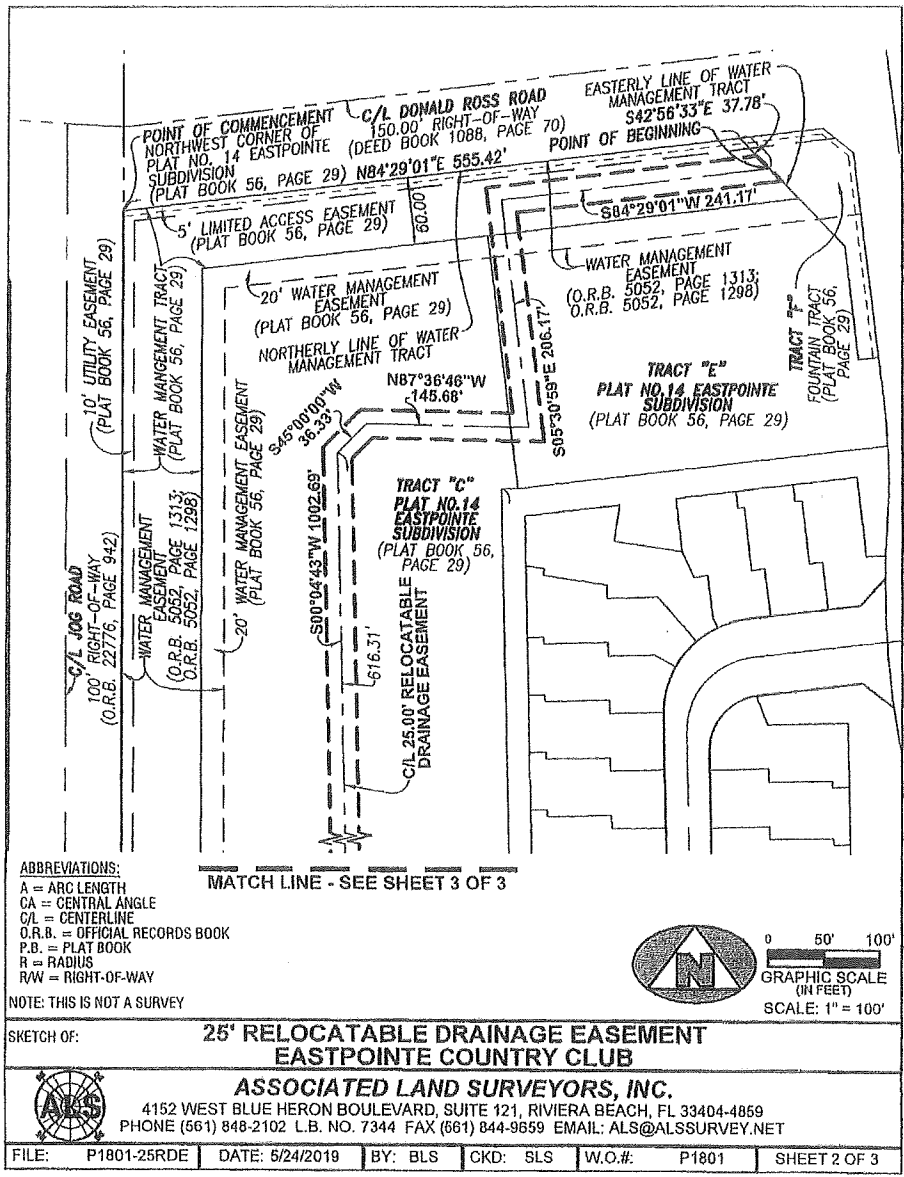
The foregoing instrument was acknowledged before me by means of physical ^{Vice} presence or online notarization, this 7th day of July, 2022, by L. Marc Cohn and Susan P. Scheff, ^{Vice} President and Assistant Secretary, respectively, of the Northern Palm Beach County Improvement District, on behalf of Northern Palm Beach County Improvement District, who is/are personally known to me or who has/have produced _____ as identification.

Kathleen E. Roundtree
Notary Public
Notary Seal: _____



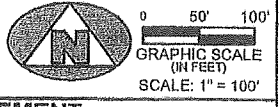
EXHIBIT "A"
Legal Description of Property

LEGAL DESCRIPTION					
<p>A STRIP OF LAND 25.00 FEET IN WIDTH, LYING IN TRACTS "B", "C", "E", AND THE WATER MANAGEMENT TRACT, OF PLAT NO. 14 EASTPOINTE SUBDIVISION, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 56, PAGE 29, PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, AND THE GOLF COURSE, AS SHOWN ON PLAT NO. 12 EASTPOINTE SUBDIVISION, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 41, PAGE 168, SAID PUBLIC RECORDS; SAID STRIP BOUNDED ON THE EAST BY THE EASTERLY LINE OF SAID WATER MANAGEMENT TRACT; THE CENTERLINE OF SAID STRIP BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:</p> <p>COMMENCE AT THE NORTHWEST CORNER OF SAID WATER MANAGEMENT TRACT; THENCE, NORTH 84°29'01" EAST, ALONG THE NORTHERLY LINE OF SAID TRACT, A DISTANCE OF 555.42 FEET; THENCE, SOUTH 42°56'33" EAST, DEPARTING SAID NORTH LINE AND ALONG SAID EASTERLY LINE, A DISTANCE OF 37.78 FEET TO THE POINT OF BEGINNING;</p> <p>THENCE, SOUTH 84°29'01" WEST, DEPARTING SAID EASTERLY LINE, A DISTANCE OF 241.17 FEET; THENCE, SOUTH 05°30'59" EAST, A DISTANCE OF 208.17 FEET; THENCE, NORTH 87°36'46" WEST, A DISTANCE OF 145.66 FEET; THENCE, SOUTH 45°00'00" WEST, A DISTANCE OF 36.33 FEET; THENCE, SOUTH 00°04'43" WEST, A DISTANCE OF 1002.69 FEET; THENCE, SOUTH 86°30'03" EAST, A DISTANCE OF 157.67 FEET; THENCE, SOUTH 00°00'00" EAST, A DISTANCE OF 345.22 FEET; THENCE, SOUTH 23°36'42" EAST, A DISTANCE OF 29.18 FEET; THENCE, SOUTH 01°15'32" WEST, A DISTANCE OF 141.50 FEET; THENCE, SOUTH 08°09'41" WEST, A DISTANCE OF 112.50 FEET TO THE END OF SAID CENTERLINE.</p> <p>CONTAINING: 60,453 SQUARE FEET OR 1.39 ACRES, MORE OR LESS.</p> <p>SUBJECT TO EASEMENTS, RESERVATIONS, RESTRICTIONS AND RIGHTS-OF-WAY OF RECORD.</p> <p>CERTIFICATE: I HEREBY CERTIFY THAT THIS DESCRIPTION AND ATTACHED SKETCH, AS PREPARED UNDER MY DIRECTION, ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF, AND MEET THE STANDARDS OF PRACTICE SET FORTH IN CHAPTER 6J-17, FLORIDA ADMINISTRATIVE CODE, AS ADOPTED BY THE FLORIDA BOARD OF SURVEYORS AND MAPPERS PURSUANT TO FLORIDA STATUTE 472.027</p>					
BY: 		DATE: 6/24/2019			
STEPHEN L. SHIRLEY, P.E.M. 3918					
					
LOCATION MAP NOT TO SCALE					
NOTE: THIS IS NOT A SURVEY					
LEGAL DESCRIPTION OF: 25' RELOCATABLE DRAINAGE EASEMENT EASTPOINTE COUNTRY CLUB					
ASSOCIATED LAND SURVEYORS, INC. 4152 WEST BLUE HERON BOULEVARD, SUITE 121, RIVIERA BEACH, FL 33404-4859 PHONE (561) 848-2102 L.B. NO. 7344 FAX (561) 844-9659 EMAIL: ALS@ALSSURVEY.NET					
FILE: P1801-25RDE	DATE: 6/24/2019	BY: BLS	CKD: SLS	W.O.#: P1801	SHEET 1 OF 3



ABBREVIATIONS:
 A = ARC LENGTH
 CA = CENTRAL ANGLE
 C/L = CENTERLINE
 O.R.B. = OFFICIAL RECORDS BOOK
 P.B. = PLAT BOOK
 R = RADIUS
 RAW = RIGHT-OF-WAY
 NOTE: THIS IS NOT A SURVEY

MATCH LINE - SEE SHEET 3 OF 3



SKETCH OF: **25' RELOCATABLE DRAINAGE EASEMENT EASTPOINTE COUNTRY CLUB**

ASSOCIATED LAND SURVEYORS, INC.
 4152 WEST BLUE HERON BOULEVARD, SUITE 121, RIVIERA BEACH, FL 33404-4859
 PHONE (561) 848-2102 L.B. NO. 7344 FAX (561) 844-9659 EMAIL: ALS@ALSSURVEY.NET

FILE: P1801-25RDE	DATE: 5/24/2019	BY: BLS	CKD: SLS	W.O.#: P1801	SHEET 2 OF 3
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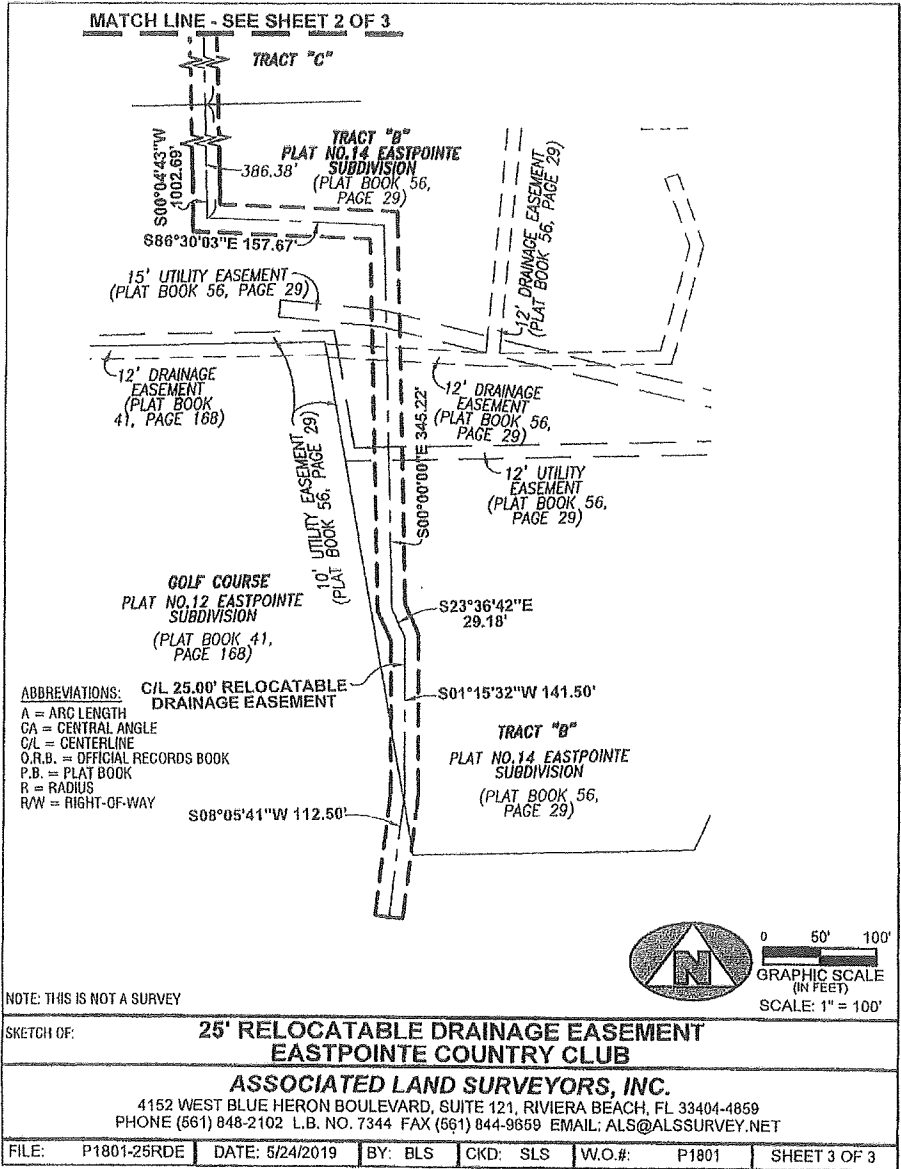
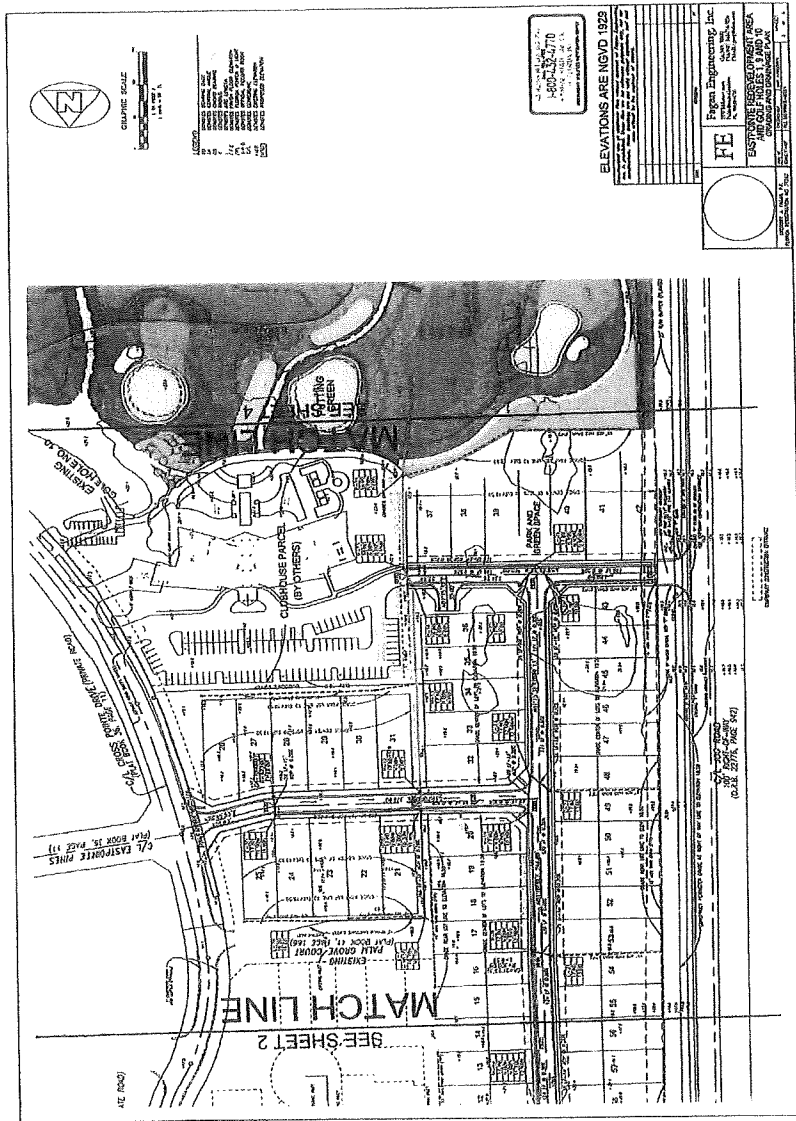
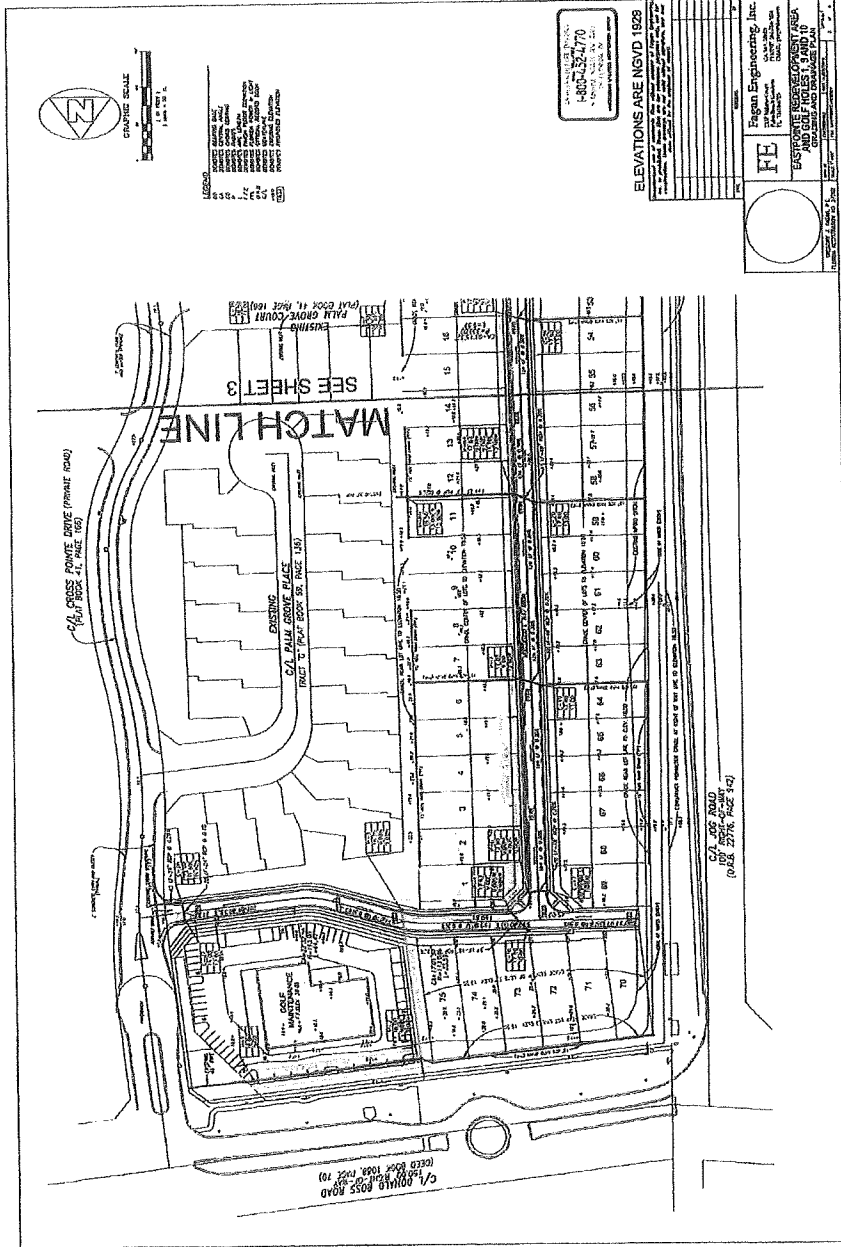


EXHIBIT "B"
Description of Public Improvement





GRAPHIC SCALE
1" = 20'

NOTES:
 1. ALL DIMENSIONS ARE IN FEET AND INCHES.
 2. ALL CONSTRUCTION SHALL BE IN ACCORDANCE WITH THE LATEST EDITIONS OF THE CALIFORNIA CIVIL ENGINEERING BOARD'S SPECIFICATIONS FOR THE CONSTRUCTION OF BUILDINGS.
 3. ALL FOUNDATIONS SHALL BE ON FIRM GROUND OR SHALL BE DESIGNED TO BE ON FIRM GROUND.
 4. ALL STRUCTURES SHALL BE DESIGNED TO RESIST WIND LOADS AS SPECIFIED IN THE SPECIFICATIONS FOR THE CONSTRUCTION OF BUILDINGS.
 5. ALL STRUCTURES SHALL BE DESIGNED TO RESIST SEISMIC LOADS AS SPECIFIED IN THE SPECIFICATIONS FOR THE CONSTRUCTION OF BUILDINGS.
 6. ALL STRUCTURES SHALL BE DESIGNED TO RESIST FLOOD LOADS AS SPECIFIED IN THE SPECIFICATIONS FOR THE CONSTRUCTION OF BUILDINGS.
 7. ALL STRUCTURES SHALL BE DESIGNED TO RESIST COLLISION LOADS AS SPECIFIED IN THE SPECIFICATIONS FOR THE CONSTRUCTION OF BUILDINGS.
 8. ALL STRUCTURES SHALL BE DESIGNED TO RESIST OVERLOADS AS SPECIFIED IN THE SPECIFICATIONS FOR THE CONSTRUCTION OF BUILDINGS.
 9. ALL STRUCTURES SHALL BE DESIGNED TO RESIST VIBRATION LOADS AS SPECIFIED IN THE SPECIFICATIONS FOR THE CONSTRUCTION OF BUILDINGS.
 10. ALL STRUCTURES SHALL BE DESIGNED TO RESIST TORSION LOADS AS SPECIFIED IN THE SPECIFICATIONS FOR THE CONSTRUCTION OF BUILDINGS.

ELEVATIONS ARE NGVD 1929

NO.	REVISION

FE Fagan Engineering, Inc.
 10010 UNIVERSITY BLVD., SUITE 100
 LOS ANGELES, CALIFORNIA 90024
 TEL. (213) 413-1310
 PROJECT NO. 152778
 SHEET NO. 152778-1
 DATE: 12/11/70

MATCHLINE

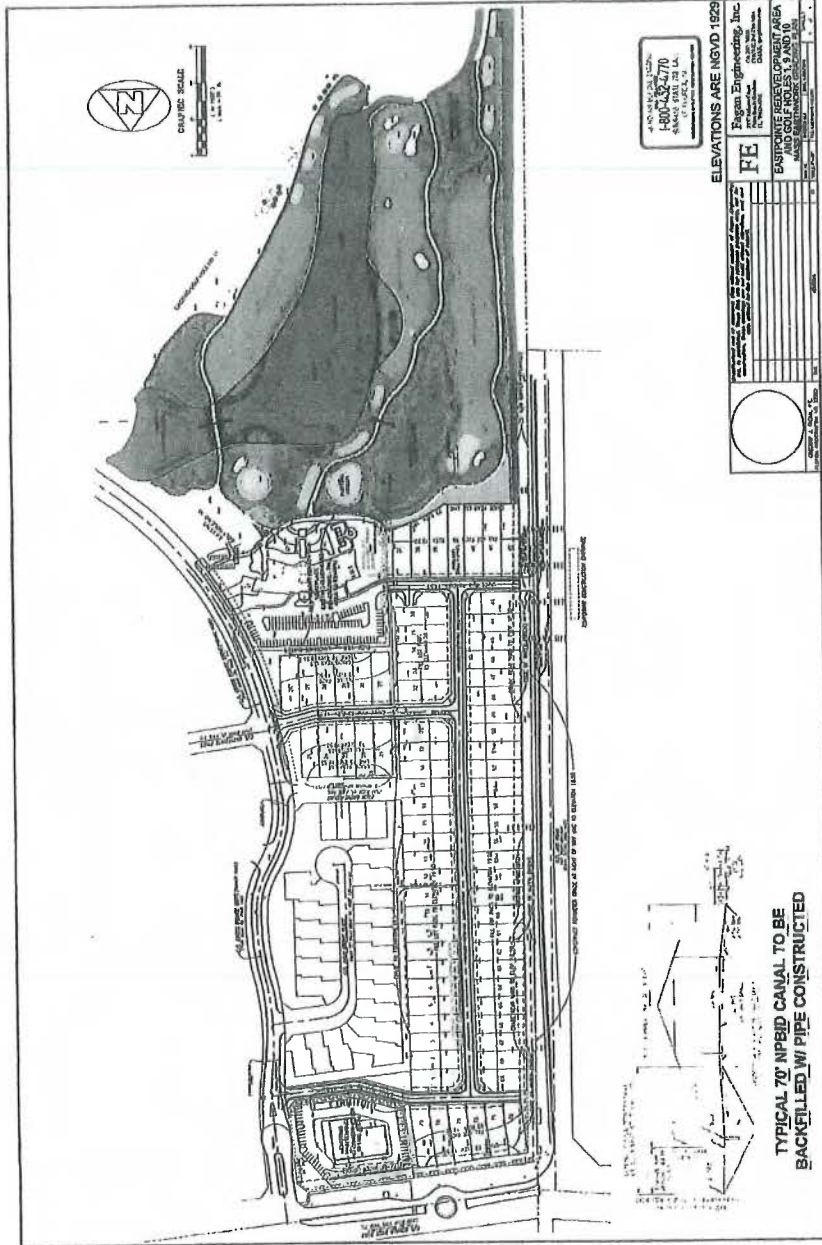
SEE SHEET 3

C/A. CROSS FRONT DRIVE (PRIVATE ROAD)
 (SEE BOOK #1, PAGE 108)

EXISTING
 C/A. PALL GORVE BLVD.
 TRACT "A" MAP 1000, PAGE 143

C/A. DONALD ROSS ROAD
 (SEE BOOK 100A, PAGE 70)

C/A. ROSS ROAD
 10010 UNIVERSITY BLVD.
 (SEE BOOK 227A, PAGE 84)



STATE OF FLORIDA - PALM BEACH COUNTY
I hereby certify that the foregoing is a true copy of the record in my office with redactions, if any as required by law.

THIS 14 DAY OF July, 2022

JOSEPH ABRUZZO
CLERK OF THE CIRCUIT COURT & COMPTROLLER

By: J. M. [Signature]
Deputy Clerk



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
Adrian M. Salee
Gregory Block
Ellen T. Baker

DATE: July 27, 2022

FROM: Laura L. Ham, Budget & Assessment 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 \$34,153,441, representing a 99.97% collected rate.

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

Through July			
Fiscal Year Ending	Total Budget \$	YTD Collected \$	Total YTD Collected % of Budget
2022	\$ 34,164,263	\$ 34,152,441	99.97%
2021	\$ 31,694,504	\$ 31,691,687	99.99%
2020	\$ 32,069,289	\$ 32,066,179	99.99%
2019	\$ 30,878,079	\$ 30,887,505	100.03%
2018	\$ 30,395,272	\$ 30,389,453	99.98%
2017	\$ 29,851,907	\$ 29,813,444	99.87%
2016	\$ 24,785,265	\$ 24,750,113	99.86%
2015	\$ 24,863,731	\$ 24,824,284	99.84%
2014	\$ 25,594,227	\$ 25,566,888	99.89%
2013	\$ 29,609,110	\$ 29,557,051	99.82%

This concludes the normal tax collection cycle for the 2022 tax levy. The collection cycle for the 2022 tax levy will commence in November 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	58,617.25	58,871.00	(253.75)	99.56%	0.43%
UNIT 2 - MAINTENANCE FUND	335,730.64	335,916.00	(185.36)	99.94%	0.05%
UNIT 2A - MAINTENANCE FUND	118,205.67	118,227.00	(21.33)	99.98%	0.01%
UNIT 2A - DEBT FUND	394,186.13	394,257.00	(70.87)	99.98%	0.01%
UNIT 2C - MAINTENANCE FUND	228,443.31	228,443.00	0.31	100.00%	0.00%
UNIT 2C - DEBT SERVICE FUND	5,608,164.60	5,608,164.00	0.60	100.00%	0.00%
UNIT 3 - MAINTENANCE FUND	368,974.56	369,111.00	(136.44)	99.96%	0.03%
UNIT 3A - MAINTENANCE FUND	170,191.70	170,192.00	(0.30)	99.99%	0.00%
UNIT 3A - DEBT FUND	426,823.88	426,824.00	(0.12)	99.99%	0.00%
UNIT 4 - MAINTENANCE FUND	553,825.68	555,139.00	(1,313.32)	99.76%	0.23%
UNIT 5 - MAINTENANCE FUND	291,554.52	291,708.00	(153.48)	99.94%	0.05%
UNIT 5A - MAINTENANCE FUND	284,338.68	284,339.00	(0.32)	99.99%	0.00%
UNIT 5B - MAINTENANCE FUND	99,186.62	99,290.00	(103.38)	99.89%	0.10%
UNIT 5B - DEBT FUND	404,546.10	404,971.00	(424.90)	99.89%	0.10%
UNIT 5C - MAINTENANCE FUND	45,357.07	45,357.00	0.07	100.00%	0.00%
UNIT 5D - MAINTENANCE FUND	101,049.74	101,050.00	(0.26)	99.99%	0.00%
UNIT 7 - MAINTENANCE FUND	112,790.64	112,871.00	(80.36)	99.92%	0.07%
UNIT 9 - MAINTENANCE FUND	117,459.07	117,482.00	(22.93)	99.98%	0.01%
UNIT 9A - MAINTENANCE FUND	810,641.25	810,911.00	(269.75)	99.96%	0.03%
UNIT 9A - DEBT FUND	2,903,018.44	2,903,989.00	(970.56)	99.96%	0.03%
UNIT 9B - MAINTENANCE FUND	603,842.97	604,061.00	(218.03)	99.96%	0.03%
UNIT 9B - DEBT FUND	1,370,961.76	1,371,458.00	(496.24)	99.96%	0.03%
UNIT 11 - MAINTENANCE FUND	2,650,286.86	2,651,214.00	(927.14)	99.96%	0.03%
UNIT 12 - MAINTENANCE FUND	63,988.01	63,988.00	0.01	100.00%	0.00%
UNIT 12A - MAINTENANCE FUND	26,149.30	26,149.00	0.30	100.00%	0.00%
UNIT 14 - MAINTENANCE FUND	806,817.18	806,817.00	0.18	100.00%	0.00%
UNIT 15 - MAINTENANCE FUND	833,290.00	834,377.00	(1,087.00)	99.86%	0.13%
UNIT 16 - MAINTENANCE FUND	955,098.54	956,170.00	(1,071.46)	99.88%	0.11%
UNIT 16 - DEBT FUND	770,028.93	770,893.00	(864.07)	99.88%	0.11%
UNIT 18 - MAINTENANCE FUND	1,582,110.04	1,583,397.00	(1,286.96)	99.91%	0.08%
UNIT 19 - MAINTENANCE FUND	574,312.55	574,312.00	0.55	100.00%	0.00%
UNIT 19A - MAINTENANCE FUND	42,916.11	42,917.00	(0.89)	99.99%	0.00%
UNIT 20 - MAINTENANCE FUND	229,681.41	229,681.00	0.41	100.00%	0.00%
UNIT 21 - MAINTENANCE FUND	377,904.63	377,905.00	(0.37)	99.99%	0.00%
UNIT 23 - MAINTENANCE FUND	198,621.04	198,621.00	0.04	100.00%	0.00%
UNIT 24 - MAINTENANCE FUND	224,575.74	224,576.00	(0.26)	99.99%	0.00%
UNIT 27B - MAINTENANCE FUND	122,946.57	123,560.00	(613.43)	99.50%	0.49%
UNIT 27B - DEBT FUND	292,593.16	293,842.00	(1,248.84)	99.57%	0.42%
UNIT 29 - MAINTENANCE FUND	42,232.08	42,232.00	0.08	100.00%	0.00%
UNIT 31 - MAINTENANCE FUND	865,165.92	865,166.00	(0.08)	99.99%	0.00%
UNIT 32 - MAINTENANCE FUND	20,499.92	20,500.00	(0.08)	99.99%	0.00%
UNIT 32A - MAINTENANCE FUND	5,620.78	5,621.00	(0.22)	99.99%	0.00%
UNIT 33 - MAINTENANCE FUND	14,645.02	14,645.00	0.02	100.00%	0.00%
UNIT 34 - MAINTENANCE FUND	176,825.66	176,826.00	(0.34)	99.99%	0.00%
UNIT 38 - MAINTENANCE FUND	77,045.76	77,046.00	(0.24)	99.99%	0.00%
UNIT 41 - MAINTENANCE FUND	4,241.64	4,242.00	(0.36)	99.99%	0.00%
UNIT 43 - MAINTENANCE FUND	877,166.42	877,167.00	(0.58)	99.99%	0.00%
UNIT 43 - DEBT FUND	1,266,308.49	1,266,308.00	0.49	100.00%	0.00%
UNIT 44 - MAINTENANCE FUND	53,341.20	53,341.00	0.20	100.00%	0.00%
UNIT 44 - DEBT FUND	617,267.40	617,267.00	0.40	100.00%	0.00%
UNIT 45 - MAINTENANCE FUND	433,400.50	433,401.00	(0.50)	99.99%	0.00%
Unit 45- Debt Fund	281,190.00	281,190.00	0.00	100.00%	0.00%
Unit 46 - Maint Fund	45,302.09	45,302.00	0.09	100.00%	0.00%

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

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



NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

QUARTERLY FINANCIAL REPORT

QUARTER ENDED JUNE 30, 2022



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Quarterly Overview of Financial Statement variance information as of 06/30/22

Variances common among all Units of Development:

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

General Fund

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

Unit 2A- MacArthur Overlay

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

Unit 9A & 9B- Abacoa

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

Unit 11- PGA National

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

Unit 14- Eastpointe

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

Unit 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

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

Unit 21- Old Marsh

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

Unit 23- The Shores

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

Unit 31- BallenIsles

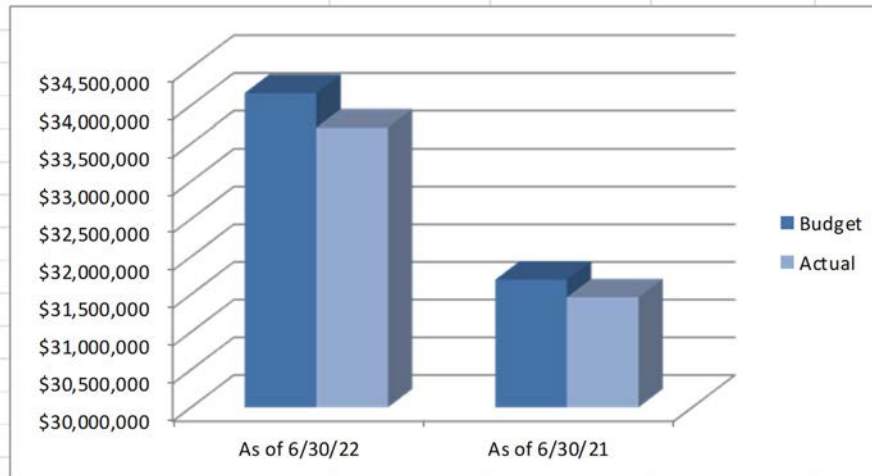
- Buildings is over budget due to installment payments on the Purchase and Sale agreement for the PGA Guardhouse made during this year and budgeted during the prior year.
- Improvements Other than Buildings is over budget due to surge protection installed on the irrigation system controllers that was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

Unit 43- Mirasol

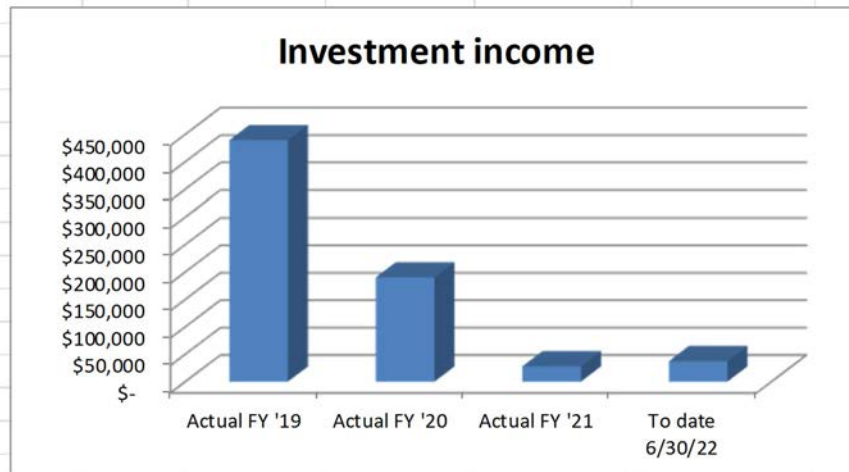
- Other Professional Services is over budget due to using a grant writer to obtain a FRDAP (Florida Recreation Development Assistance Program) grant that will pay for half of the expense to repair/replace the boardwalk along PGA Blvd.
- Repair & Maintenance- Pump Station is over budget due to the fuel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

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

Non Ad-Valorem Assessments				
	Budget	Actual	\$	%
As of 6/30/22	\$ 34,164,263	\$ 33,708,533	(455,730.00)	-1.3%
As of 6/30/21	\$ 31,694,504	\$ 31,462,203	(232,301.00)	-0.7%
In(De)crease from prior year - \$	2,469,759.00	2,246,330.00		
In(De)crease from prior year - %	-7.2%	-6.7%		



Investment income:*				
	Actual FY '19	Actual FY '20	Actual FY '21	To date 6/30/22
Investment income	\$ 439,205	\$ 190,164	\$ 27,766	\$ 37,339



*Maintenance funds only

Northern Palm Beach County Improvement District

Summary Budget Comparison
From 10/1/2021 Through 6/30/2022

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
UNIT 1 - MAINTENANCE FUND	56,906.26	58,871.00	(1,964.74)	96.66%	3.33%
UNIT 2 - MAINTENANCE FUND	332,373.75	335,916.00	(3,542.25)	98.94%	1.05%
UNIT 2A - MAINTENANCE FUND	117,006.28	118,227.00	(1,220.72)	98.96%	1.03%
UNIT 2A - DEBT FUND	390,182.84	394,257.00	(4,074.16)	98.96%	1.03%
UNIT 2C - MAINTENANCE FUND	227,514.72	228,443.00	(928.28)	99.59%	0.40%
UNIT 2C - DEBT SERVICE FUND	5,585,201.58	5,608,164.00	(22,962.42)	99.59%	0.40%
UNIT 3 - MAINTENANCE FUND	363,498.34	369,111.00	(5,612.66)	98.47%	1.52%
UNIT 3A - MAINTENANCE FUND	168,983.74	170,192.00	(1,208.26)	99.29%	0.70%
UNIT 3A - DEBT FUND	423,794.46	426,824.00	(3,029.54)	99.29%	0.70%
UNIT 4 - MAINTENANCE FUND	542,637.73	555,139.00	(12,501.27)	97.74%	2.25%
UNIT 5 - MAINTENANCE FUND	288,040.80	291,708.00	(3,667.20)	98.74%	1.25%
UNIT 5A - MAINTENANCE FUND	282,065.46	284,339.00	(2,273.54)	99.20%	0.79%
UNIT 5B - MAINTENANCE FUND	98,551.48	99,290.00	(738.52)	99.25%	0.74%
UNIT 5B - DEBT FUND	401,955.55	404,971.00	(3,015.45)	99.25%	0.74%
UNIT 5C - MAINTENANCE FUND	44,726.65	45,357.00	(630.35)	98.61%	1.38%
UNIT 5D - MAINTENANCE FUND	99,996.53	101,050.00	(1,053.47)	98.95%	1.04%
UNIT 7 - MAINTENANCE FUND	111,822.48	112,871.00	(1,048.52)	99.07%	0.92%
UNIT 9 - MAINTENANCE FUND	116,810.40	117,482.00	(671.60)	99.42%	0.57%
UNIT 9A - MAINTENANCE FUND	804,312.01	810,911.00	(6,598.99)	99.18%	0.81%
UNIT 9A - DEBT FUND	2,880,352.54	2,903,989.00	(23,636.46)	99.18%	0.81%
UNIT 9B - MAINTENANCE FUND	598,884.36	604,061.00	(5,176.64)	99.14%	0.85%
UNIT 9B - DEBT FUND	1,359,703.77	1,371,458.00	(11,754.23)	99.14%	0.85%
UNIT 11 - MAINTENANCE FUND	2,620,845.84	2,651,214.00	(30,368.16)	98.85%	1.14%
UNIT 12 - MAINTENANCE FUND	63,430.66	63,988.00	(557.34)	99.12%	0.87%
UNIT 12A - MAINTENANCE FUND	26,149.30	26,149.00	0.30	100.00%	0.00%
UNIT 14 - MAINTENANCE FUND	793,244.91	806,817.00	(13,572.09)	98.31%	1.68%
UNIT 15 - MAINTENANCE FUND	818,241.10	834,377.00	(16,135.90)	98.06%	1.93%
UNIT 16 - MAINTENANCE FUND	859,695.88	956,170.00	(96,474.12)	89.91%	10.08%
UNIT 16 - DEBT FUND	693,112.46	770,893.00	(77,780.54)	89.91%	10.08%
UNIT 18 - MAINTENANCE FUND	1,561,353.04	1,583,397.00	(22,043.96)	98.60%	1.39%
UNIT 19 - MAINTENANCE FUND	571,693.76	574,312.00	(2,618.24)	99.54%	0.45%
UNIT 19A - MAINTENANCE FUND	42,660.31	42,917.00	(256.69)	99.40%	0.59%
UNIT 20 - MAINTENANCE FUND	227,232.20	229,681.00	(2,448.80)	98.93%	1.06%
UNIT 21 - MAINTENANCE FUND	376,657.42	377,905.00	(1,247.58)	99.66%	0.33%
UNIT 23 - MAINTENANCE FUND	198,046.16	198,621.00	(574.84)	99.71%	0.28%
UNIT 24 - MAINTENANCE FUND	224,575.74	224,576.00	(0.26)	99.99%	0.00%
UNIT 27B - MAINTENANCE FUND	121,592.81	123,560.00	(1,967.19)	98.40%	1.59%
UNIT 27B - DEBT FUND	289,610.60	293,842.00	(4,231.40)	98.55%	1.44%
UNIT 29 - MAINTENANCE FUND	42,232.08	42,232.00	0.08	100.00%	0.00%
UNIT 31 - MAINTENANCE FUND	854,808.82	865,166.00	(10,357.18)	98.80%	1.19%
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	175,853.12	176,826.00	(972.88)	99.44%	0.55%
UNIT 38 - MAINTENANCE FUND	75,489.28	77,046.00	(1,556.72)	97.97%	2.02%
UNIT 41 - MAINTENANCE FUND	4,241.64	4,242.00	(0.36)	99.99%	0.00%
UNIT 43 - MAINTENANCE FUND	875,628.94	877,167.00	(1,538.06)	99.82%	0.17%
UNIT 43 - DEBT FUND	1,263,907.30	1,266,308.00	(2,400.70)	99.81%	0.18%
UNIT 44 - MAINTENANCE FUND	51,883.18	53,341.00	(1,457.82)	97.26%	2.73%
UNIT 44 - DEBT FUND	600,395.22	617,267.00	(16,871.78)	97.26%	2.73%
UNIT 45 - MAINTENANCE FUND	429,399.88	433,401.00	(4,001.12)	99.07%	0.92%
Unit 45- Debt Fund	278,594.40	281,190.00	(2,595.60)	99.07%	0.92%
Unit 46 - Maint Fund	44,762.20	45,302.00	(539.80)	98.80%	1.19%

Northern Palm Beach County Improvement District

Summary Budget Comparison
From 10/1/2021 Through 6/30/2022

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
Unit 46 - Debt Service Fund	780,804.27	789,792.00	(8,987.73)	98.86%	1.13%
UNIT 47- MAINTENANCE FUND	43,507.17	44,146.00	(638.83)	98.55%	1.44%
UNIT 49- MAINTENANCE FUND	72,232.66	72,233.00	(0.34)	99.99%	0.00%
UNIT 51 - MAINTENANCE FUND	33,236.74	34,062.00	(825.26)	97.57%	2.42%
Unit 53 - Maintenance Fund	73,640.59	73,976.00	(335.41)	99.54%	0.45%
Unit 53 Debt Service Fund	<u>3,184,245.62</u>	<u>3,198,750.00</u>	<u>(14,504.38)</u>	<u>99.54%</u>	<u>0.45%</u>
Report Difference	<u>33,708,532.86</u>	<u>34,164,263.00</u>	<u>(455,730.14)</u>	<u>98.67%</u>	<u>1.33%</u>

**Northern Palm Beach County Improvement District
Investment Summary
June 30, 2022**

Description	Bank Balance			% of Investments	Interest Rates		
	Current Month	Prior Month	Prior Year		Current Month	Prior Month	This Month Last Year
Pooled Cash Accounts:							
Wells Fargo (2)	\$ 13,193,449	\$ 14,939,708	\$ 14,556,959	18.9%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 4,990,489	\$ 4,988,849	\$ 4,983,433	7.2%	0.40%	0.15%	0.15%
FL FIT CP Pool Investments	\$ -	\$ -	\$ -	0.0%	0.00%	0.00%	0.00%
FL FIT PDP Investments	\$ -	\$ -	\$ -	0.0%	0.00%	0.00%	0.00%
Dreyfus Govt Cash Mgmt (DR289)	\$ 4,002,972	\$ 4,000,854	\$ 4,000,484	5.7%	0.99%	0.60%	0.03%
Dreyfus Pfd MM (DR194)	\$ 9,008,012	\$ 9,003,497	\$ 9,001,053	12.9%	1.06%	0.68%	0.03%
Dreyfus Trsy Agy (DR521)	\$ 4,002,584	\$ 4,000,674	\$ 4,000,307	5.7%	0.96%	0.54%	0.01%
JP Morgan USTrsy (J3918)	\$ 8,005,372	\$ 8,001,435	\$ 8,000,463	11.5%	0.91%	0.56%	0.02%
Total Pooled Cash	\$ 43,202,879	\$ 44,935,017	\$ 44,542,699				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 9,881,305	\$ 9,986,993	\$ 10,265,330	14.2%	0.00%	0.00%	0.00%
Reserve Funds	\$ 10,375,078	\$ 10,369,050	\$ 11,948,640	14.9%	0.00% - 0.25%	0.00% - 0.25%	0.00% - 1.92%
Project Funds	\$ 6,242,622	\$ 6,354,006	\$ 14,659,988	9.0%	0.00%	0.00%	0.00%
Total Trust Monies	\$ 26,499,005	\$ 26,710,048	\$ 36,873,957				
GRAND TOTAL	\$ 69,701,884	\$ 71,645,065	\$ 81,416,656				

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 month U.S. Treasury	Above / (Below) Benchmark
Date	EIPC	TRUST	TOTAL	EIPC	TRUST	Weighted Return		
10/31/2018	\$ 31,753,068	\$ 46,359,164	\$ 78,112,232	0.093%	2.875%	1.744%	2.290%	(0.546%)
11/30/2018	\$ 35,431,088	\$ 45,319,495	\$ 80,750,583	1.685%	2.875%	2.353%	2.320%	0.033%
12/31/2018	\$ 53,139,089	\$ 42,807,044	\$ 95,946,133	1.132%	2.875%	1.909%	2.400%	(0.491%)
1/31/2019	\$ 50,588,219	\$ 43,838,283	\$ 94,426,502	1.262%	2.875%	2.011%	2.360%	(0.349%)
2/28/2019	\$ 51,417,527	\$ 37,899,490	\$ 89,317,017	1.200%	2.875%	1.911%	2.400%	(0.489%)
3/31/2019	\$ 50,583,016	\$ 36,414,835	\$ 86,997,851	1.647%	2.875%	2.161%	2.350%	(0.189%)
4/30/2019	\$ 53,084,610	\$ 34,434,670	\$ 87,519,280	1.526%	2.875%	2.057%	2.380%	(0.323%)
5/31/2019	\$ 52,282,497	\$ 33,001,907	\$ 85,284,404	1.578%	2.875%	2.080%	2.300%	(0.220%)
6/30/2019	\$ 51,229,577	\$ 31,176,667	\$ 82,406,244	1.594%	2.875%	2.079%	2.080%	(0.001%)
7/31/2019	\$ 40,900,006	\$ 38,554,936	\$ 79,454,942	1.701%	2.875%	2.271%	2.040%	0.231%
8/31/2019	\$ 37,189,455	\$ 27,913,993	\$ 65,103,448	1.742%	2.875%	2.228%	1.950%	0.278%
9/30/2019	\$ 34,843,124	\$ 27,383,887	\$ 62,227,011	0.601%	2.875%	1.602%	1.840%	(0.238%)
10/31/2019	\$ 34,090,433	\$ 26,759,971	\$ 60,850,404	2.314%	2.875%	2.561%	1.510%	1.051%
11/30/2019	\$ 35,790,144	\$ 25,533,310	\$ 61,323,454	1.172%	2.875%	1.881%	1.560%	0.321%
12/31/2019	\$ 55,093,087	\$ 24,666,489	\$ 79,759,576	0.755%	2.875%	1.410%	1.520%	(0.110%)
1/31/2020	\$ 54,093,909	\$ 26,752,349	\$ 80,846,258	1.219%	2.875%	1.767%	1.520%	0.247%
2/29/2020	\$ 55,044,055	\$ 21,669,852	\$ 76,713,907	1.199%	2.875%	1.673%	1.250%	0.423%
3/31/2020	\$ 43,666,929	\$ 30,543,043	\$ 74,209,972	0.337%	2.875%	1.382%	0.110%	1.272%
4/30/2020	\$ 43,337,898	\$ 30,211,421	\$ 73,549,319	0.110%	2.875%	1.246%	0.090%	1.156%
5/31/2020	\$ 45,428,424	\$ 29,985,965	\$ 75,414,389	0.092%	2.875%	1.199%	0.140%	1.059%
6/30/2020	\$ 42,982,700	\$ 29,801,366	\$ 72,784,066	0.091%	2.875%	1.231%	0.160%	1.071%
7/31/2020	\$ 42,402,024	\$ 29,329,301	\$ 71,731,325	0.088%	0.875%	0.410%	0.090%	0.320%
8/31/2020	\$ 38,854,275	\$ 18,504,919	\$ 57,359,194	0.088%	0.875%	0.342%	0.110%	0.232%
9/30/2020	\$ 36,596,902	\$ 18,402,238	\$ 54,999,140	0.082%	0.875%	0.347%	0.100%	0.247%
10/31/2020	\$ 35,692,354	\$ 18,162,064	\$ 53,854,418	0.084%	0.875%	0.351%	0.090%	0.261%
11/30/2020	\$ 36,245,110	\$ 18,118,076	\$ 54,363,186	0.083%	0.875%	0.347%	0.090%	0.257%
12/31/2020	\$ 58,159,813	\$ 17,945,489	\$ 76,105,302	0.041%	0.875%	0.238%	0.090%	0.148%
1/31/2021	\$ 45,138,805	\$ 31,423,948	\$ 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%)
4/30/2022	\$ 47,187,245	\$ 26,709,042	\$ 73,896,287	0.152%	0.125%	0.142%	0.330%	(0.188%)
5/31/2022	\$ 44,935,017	\$ 26,710,048	\$ 71,645,065	0.354%	0.125%	0.269%	1.000%	(0.731%)
6/30/2022	\$ 43,202,880	\$ 26,499,005	\$ 69,701,885	0.617%	0.125%	0.430%	1.750%	(1.320%)

Total Cash and Investments

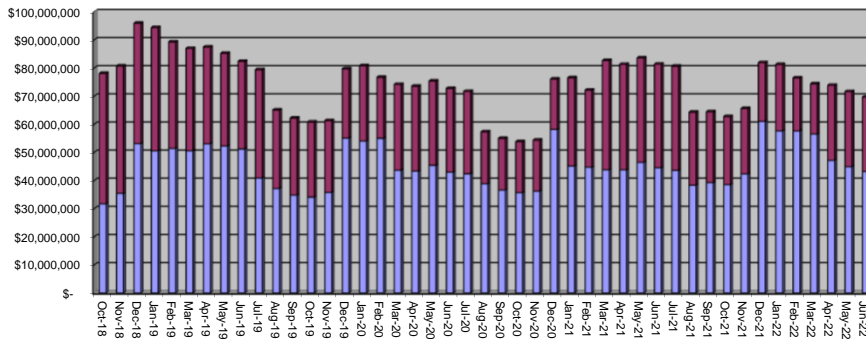
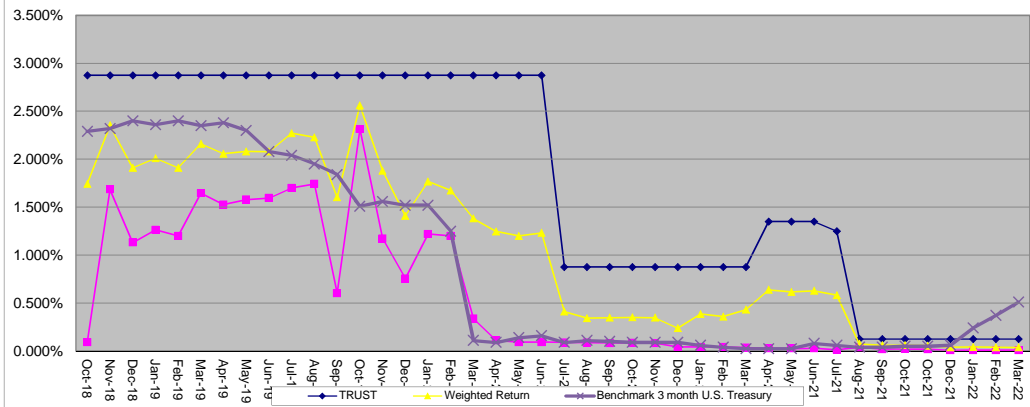


Chart Title



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 6/30/2022

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00
Investment income	948.92	0.00	948.92
Miscellaneous	<u>8,414.36</u>	<u>0.00</u>	<u>8,414.36</u>
Total Revenues:	<u>9,363.28</u>	<u>0.00</u>	<u>9,363.28</u>
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	1,588,026.64	2,242,527.00	654,500.36
ENGINEERING FEES	8,443.50	50,000.00	41,556.50
LEGAL SERVICES	60,211.50	130,000.00	69,788.50
IT Services	55,312.96	73,791.00	18,478.04
LANDSCAPE MAINTENANCE	28,886.25	47,565.00	18,678.75
ELECTRICITY	12,383.56	24,804.00	12,420.44
INSURANCE-GENERAL	266,430.02	252,835.00	(13,595.02)
REPAIR & MAINT-BLDG	32,923.88	169,500.00	136,576.12
R & M - HVAC REPAIRS	12,103.70	50,000.00	37,896.30
PUBLIC INFORMATION	19,815.73	30,000.00	10,184.27
FUEL-VEHICLES	37,720.36	35,000.00	(2,720.36)
Other	<u>1,013,744.51</u>	<u>1,506,724.00</u>	<u>492,979.49</u>
Total Physical Environment	3,136,002.61	4,612,746.00	1,476,743.39
Capital outlay	51,733.85	108,500.00	56,766.15
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>3,189,171.73</u>	<u>4,741,867.00</u>	<u>1,552,695.27</u>
Excess (deficiency) of revenues over expenditures	<u>(3,179,808.45)</u>	<u>(4,741,867.00)</u>	<u>1,562,058.55</u>
Other financing sources (uses):			
Transfers in	3,164,017.73	4,646,867.00	(1,482,849.27)
Transfers out	0.00	0.00	0.00
Capital contributions from landowners	0.00	0.00	0.00
Proceeds from sales/disposals of capital assets	39,588.00	0.00	39,588.00
Total Other financing sources (uses):	<u>3,203,605.73</u>	<u>4,646,867.00</u>	<u>(1,443,261.27)</u>
Net change in fund balance	23,797.28	(95,000.00)	118,797.28
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>923,430.74</u>	<u>(95,000.00)</u>	<u>1,018,430.74</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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	130,745	131,898	(1,153)
Intergovernmental revenues	0	0	0
Investment income	319	0	319
Miscellaneous	<u>2,590</u>	<u>0</u>	<u>2,590</u>
Total Revenues:	<u>133,654</u>	<u>131,898</u>	<u>1,756</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	668	784	116
CHEMICAL WEED CONTROL	9,642	14,464	4,822
MOWING SERVICES	18,221	29,547	11,326
TRASH DISPOSAL	850	1,000	150
LANDSCAPE MAINTENANCE	367	595	228
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,950	10,000	7,050
REPAIR & MAINT - GENERAL	834	2,500	1,666
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT- RTU GATES	0	500	500
Other	<u>567</u>	<u>561</u>	<u>(6)</u>
Total Physical Environment	<u>34,099</u>	<u>66,451</u>	<u>32,352</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	9,300	10,000	700
Other	<u>1,495</u>	<u>2,776</u>	<u>1,281</u>
Total Capital outlay	<u>10,795</u>	<u>12,776</u>	<u>1,981</u>
Total Expenditures:	<u>44,894</u>	<u>79,227</u>	<u>34,333</u>
Excess (deficiency) of revenues over expenditures	<u>88,760</u>	<u>52,671</u>	<u>36,089</u>
Other financing sources (uses):			
Transfers out	<u>(35,336)</u>	<u>(62,671)</u>	<u>27,335</u>
Total Other financing sources (uses):	<u>(35,336)</u>	<u>(62,671)</u>	<u>27,335</u>
Net change in fund balance	53,424	(10,000)	63,424
Fund balances, beginning of year	<u>195,369</u>	<u>0</u>	<u>195,369</u>
Total Fund balances, beginning of year	<u>195,369</u>	<u>0</u>	<u>195,369</u>
Fund balance, end of period	<u>248,793</u>	<u>(10,000)</u>	<u>258,793</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 6/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	324,008	327,053	(3,045)
Intergovernmental revenues	0	0	0
Investment income	625	0	625
Miscellaneous	2,480	0	2,480
Total Revenues:	<u>327,113</u>	<u>327,053</u>	<u>60</u>
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	1,647	1,934	287
CHEMICAL WEED CONTROL	11,903	17,855	5,952
MOWING SERVICES	7,203	11,680	4,477
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	12,735	31,233	18,498
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	4,700	2,500	(2,200)
REPAIR & MAINT - GENERAL	129	4,500	4,371
REPAIR & MAINT-TELEMETRY	4	17,000	16,996
REPAIR & MAINT-CULVERTS	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	18,160	19,223	1,063
Total Physical Environment	<u>62,786</u>	<u>134,425</u>	<u>71,639</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	6,000	6,000
Other	6,305	11,713	5,408
Total Capital outlay	<u>6,305</u>	<u>17,713</u>	<u>11,408</u>
Total Expenditures:	<u>69,091</u>	<u>152,138</u>	<u>83,047</u>
Excess (deficiency) of revenues over expenditures	<u>258,022</u>	<u>174,915</u>	<u>83,107</u>
Other financing sources (uses):			
Transfers out	(107,495)	(191,915)	84,420
Total Other financing sources (uses):	<u>(107,495)</u>	<u>(191,915)</u>	<u>84,420</u>
Net change in fund balance	150,527	(17,000)	167,527
Fund balances, beginning of year	<u>327,033</u>	<u>0</u>	<u>327,033</u>
Total Fund balances, beginning of year	<u>327,033</u>	<u>0</u>	<u>327,033</u>
Fund balance, end of period	<u>477,559</u>	<u>(17,000)</u>	<u>494,559</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2A
From 10/1/2021 Through 6/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	112,609	113,680	(1,071)
Intergovernmental revenues	6,490	0	6,490
Investment income	406	0	406
Miscellaneous	500	0	500
Total Revenues:	120,006	113,680	6,326
Expenditures:			
Physical Environment			
ENGINEERING FEES	2,828	500	(2,328)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	23,461	500	(22,961)
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	215	215
AUDITORS SERVICES	923	1,084	161
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	1,550	2,514	964
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	210	3,000	2,790
REPAIR & MAINT-TELEMETRY	201	10,000	9,799
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
REPAIR & MAINT - GATE	170	1,200	1,030
REPAIR & MAINT- RTU GATES	250	4,500	4,250
Other	2,485	2,684	199
Total Physical Environment	32,079	32,947	868
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	32,079	32,947	868
Excess (deficiency) of revenues over expenditures	87,927	80,733	7,194
Other financing sources (uses):			
Transfers out	(51,783)	(80,733)	28,950
Total Other financing sources (uses):	(51,783)	(80,733)	28,950
Net change in fund balance	36,145	0	36,145
Fund balances, beginning of year	288,375	0	288,375
Total Fund balances, beginning of year	288,375	0	288,375
Fund balance, end of period	324,519	0	324,519

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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	218,786	219,657	(871)
Intergovernmental revenues	0	0	0
Investment income	550	0	550
Miscellaneous	13,529	0	13,529
Total Revenues:	<u>232,866</u>	<u>219,657</u>	<u>13,209</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	225	5,000	4,775
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	430	430
AUDITORS SERVICES	1,256	1,475	219
CHEMICAL WEED CONTROL	1,027	1,540	513
TRASH DISPOSAL	0	1,000	1,000
PRESERVE/EXOTIC MAINT	27,867	89,250	61,383
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	3,687	3,931	244
Total Physical Environment	<u>34,062</u>	<u>144,126</u>	<u>110,064</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>34,062</u>	<u>144,126</u>	<u>110,064</u>
Excess (deficiency) of revenues over expenditures	<u>198,804</u>	<u>75,531</u>	<u>123,273</u>
Other financing sources (uses):			
Transfers out	(52,550)	(55,531)	2,981
Total Other financing sources (uses):	<u>(52,550)</u>	<u>(55,531)</u>	<u>2,981</u>
Net change in fund balance	146,254	20,000	126,254
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>462,473</u>	<u>20,000</u>	<u>442,473</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 6/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	349,789	361,565	(11,776)
Intergovernmental revenues	0	0	0
Investment income	664	0	664
Miscellaneous	7,711	0	7,711
Total Revenues:	358,164	361,565	(3,401)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	1,000	1,000
LEGAL SERVICES	431	1,000	570
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,172	1,376	204
CHEMICAL WEED CONTROL	17,733	28,756	11,023
MOWING SERVICES	24,357	41,298	16,941
TRASH DISPOSAL	750	2,500	1,750
LANDSCAPE MAINTENANCE	490	794	304
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	87,810	105,560	17,750
REPAIR & MAINT - GENERAL	129	350	221
REPAIR & MAINT-TELEMETRY	16	19,000	18,984
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT- RTU GATES	0	1,000	1,000
Other	3,968	7,707	3,739
Total Physical Environment	136,855	227,713	90,858
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	11,700	12,000	300
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	6,780	45,000	38,220
Other	1,998	6,254	4,256
Total Capital outlay	20,478	63,254	42,776
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	157,333	290,967	133,634
Excess (deficiency) of revenues over expenditures	200,830	70,598	130,232
Other financing sources (uses):			
Transfers out	(71,834)	(120,598)	48,764
Capital contributions from landowners	8,100	0	8,100
Total Other financing sources (uses):	(63,734)	(120,598)	56,864
Net change in fund balance	137,096	(50,000)	187,096
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 6/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	338,248	0	338,248
Fund balance, end of period	475,345	(50,000)	525,345

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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	162,484	163,646	(1,162)
Intergovernmental revenues	0	0	0
Investment income	485	0	485
Miscellaneous	2,419	0	2,419
Total Revenues:	<u>165,387</u>	<u>163,646</u>	<u>1,741</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	14,000	29,000	15,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	2,073	500	(1,573)
FINANCIAL CONS./ADVISOR	0	215	215
IT Services	0	0	0
AUDITORS SERVICES	1,143	1,342	199
CHEMICAL WEED CONTROL	5,101	8,273	3,172
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	9,279	27,174	17,895
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	12,365	45,000	32,635
R&M- Aerator refurbishments	10,749	12,500	1,751
REPAIR & MAINT- STREET SWEEP	12,395	16,650	4,255
Other	<u>19,516</u>	<u>27,647</u>	<u>8,131</u>
Total Physical Environment	<u>86,622</u>	<u>198,051</u>	<u>111,429</u>
Capital outlay			
MACHINERY & EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>86,622</u>	<u>198,051</u>	<u>111,429</u>
Excess (deficiency) of revenues over expenditures	<u>78,766</u>	<u>(34,405)</u>	<u>113,171</u>
Other financing sources (uses):			
Transfers out	(42,718)	(65,595)	22,877
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(42,718)</u>	<u>(65,595)</u>	<u>22,877</u>
Net change in fund balance	36,048	(100,000)	136,048
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>375,379</u>	<u>(100,000)</u>	<u>475,379</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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	537,922	548,647	(10,725)
Intergovernmental revenues	0	0	0
Investment income	1,254	0	1,254
Miscellaneous	3,275	0	3,275
Total Revenues:	<u>542,451</u>	<u>548,647</u>	<u>(6,196)</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	1,871	2,197	326
CHEMICAL WEED CONTROL	10,739	17,415	6,676
MOWING SERVICES	12,405	20,116	7,711
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	1,020	1,654	634
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	22,236	68,053	45,817
REPAIR & MAINT-CANAL/LAKE	3,200	4,500	1,300
REPAIR & MAINT - GENERAL	134	10,000	9,866
REPAIR & MAINT-TELEMETRY	8	7,500	7,492
REPAIR & MAINT-CULVERTS	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	36,799	50,670	13,871
Total Physical Environment	<u>104,638</u>	<u>497,855</u>	<u>393,217</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	6,400	0	(6,400)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	58,500	58,500
Other	6,292	11,228	4,936
Total Capital outlay	<u>12,692</u>	<u>69,728</u>	<u>57,036</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>117,331</u>	<u>567,583</u>	<u>450,252</u>
Excess (deficiency) of revenues over expenditures	<u>425,120</u>	<u>(18,936)</u>	<u>444,056</u>
Other financing sources (uses):			
Transfers out	(110,011)	(181,064)	71,053
Total Other financing sources (uses):	<u>(110,011)</u>	<u>(181,064)</u>	<u>71,053</u>
Net change in fund balance	315,109	(200,000)	515,109
Fund balances, beginning of year	569,235	0	569,235
Total Fund balances, beginning of year	<u>569,235</u>	<u>0</u>	<u>569,235</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 4
 From 10/1/2021 Through 6/30/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	884,344	(200,000)	1,084,344

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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	278,817	282,161	(3,344)
Intergovernmental revenues	0	0	0
Investment income	806	0	806
Miscellaneous	7,410	0	7,410
Total Revenues:	<u>287,033</u>	<u>282,161</u>	<u>4,872</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	2,973	3,648	676
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	3,500	0	(3,500)
AUDITORS SERVICES	993	1,166	173
CHEMICAL WEED CONTROL	6,516	9,774	3,258
MOWING SERVICES	7,603	12,329	4,726
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE	0	500	500
Other	2,772	2,790	18
Total Physical Environment	<u>24,356</u>	<u>42,457</u>	<u>18,101</u>
Capital outlay	17,413	10,407	(7,006)
Principal	0	119,257	119,257
Interest	0	75,000	75,000
Total Expenditures:	<u>41,769</u>	<u>247,121</u>	<u>205,352</u>
Excess (deficiency) of revenues over expenditures	<u>245,264</u>	<u>35,040</u>	<u>210,224</u>
Other financing sources (uses):			
Transfers out	(60,148)	(91,040)	30,892
Total Other financing sources (uses):	<u>(60,148)</u>	<u>(91,040)</u>	<u>30,892</u>
Net change in fund balance	185,115	(56,000)	241,115
Fund balances, beginning of year	<u>476,686</u>	<u>0</u>	<u>476,686</u>
Total Fund balances, beginning of year	<u>476,686</u>	<u>0</u>	<u>476,686</u>
Fund balance, end of period	<u>661,802</u>	<u>(56,000)</u>	<u>717,802</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 6/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	271,128	273,403	(2,275)
Intergovernmental revenues	0	0	0
Investment income	1,631	0	1,631
Miscellaneous	939	0	939
Total Revenues:	<u>273,699</u>	<u>273,403</u>	<u>296</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	9,608	14,400	4,793
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	2,287	500	(1,787)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,109	1,303	194
MARSH MAINT-LITTORAL ZONE	6,362	16,422	10,060
CHEMICAL WEED CONTROL	23,117	34,675	11,558
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	8,229	37,000	28,771
REPAIR & MAINT-CULVERTS	200	5,000	4,800
REPAIR & MAINT - GATE	0	0	0
Repairs & Maint - Catch Basins	0	10,000	10,000
Other	11,013	15,708	4,695
Total Physical Environment	<u>61,924</u>	<u>138,508</u>	<u>76,584</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	875	875	0
Total Capital outlay	<u>875</u>	<u>875</u>	<u>0</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>62,799</u>	<u>139,383</u>	<u>76,584</u>
Excess (deficiency) of revenues over expenditures	<u>210,900</u>	<u>134,020</u>	<u>76,880</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(93,604)	(134,020)	40,416
Capital contributions from landowners	3,500	0	3,500
Total Other financing sources (uses):	<u>(90,104)</u>	<u>(134,020)</u>	<u>43,916</u>
Net change in fund balance	120,795	0	120,795
Fund balances, beginning of year	<u>1,265,019</u>	<u>0</u>	<u>1,265,019</u>
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 6/30/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	1,385,814	0	1,385,814

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 6/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	94,874	95,471	(597)
Intergovernmental revenues	0	0	0
Investment income	263	0	263
Miscellaneous	0	0	0
Total Revenues:	95,137	95,471	(334)
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	632	742	110
LANDSCAPE MAINTENANCE	1,768	2,866	1,098
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	1,455	10,332	8,877
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	10,000	10,000
REPAIR & MAINT - GENERAL	62	750	688
REPAIR & MAINT-TELEMETRY	2,086	14,000	11,914
R&M- GENERATORS	558	1,000	442
Other	2,647	7,540	4,893
Total Physical Environment	9,207	51,445	42,238
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:	9,207	51,445	42,238
Excess (deficiency) of revenues over expenditures	85,930	44,026	41,904
Other financing sources (uses):			
Transfers out	(30,969)	(44,026)	13,057
Total Other financing sources (uses):	(30,969)	(44,026)	13,057
Net change in fund balance	54,961	0	54,961
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	215,884	0	215,884

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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	43,060	43,613	(553)
Investment income	294	0	294
Total Investment income	<u>294</u>	<u>0</u>	<u>294</u>
Total Revenues:	<u>43,354</u>	<u>43,613</u>	<u>(259)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	496	582	86
TRASH DISPOSAL	0	3,400	3,400
LANDSCAPE MAINTENANCE	469	761	292
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,550	3,000	450
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	579	1,432	853
Total Physical Environment	<u>9,949</u>	<u>20,175</u>	<u>10,226</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>9,949</u>	<u>20,175</u>	<u>10,226</u>
Excess (deficiency) of revenues over expenditures	<u>33,405</u>	<u>23,438</u>	<u>9,967</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(14,143)	(23,438)	9,295
Total Other financing sources (uses):	<u>(14,143)</u>	<u>(23,438)</u>	<u>9,295</u>
Net change in fund balance	19,262	0	19,262
Fund balances, beginning of year	<u>231,254</u>	<u>0</u>	<u>231,254</u>
Total Fund balances, beginning of year	<u>231,254</u>	<u>0</u>	<u>231,254</u>
Fund balance, end of period	<u>250,516</u>	<u>0</u>	<u>250,516</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5D
From 10/1/2021 Through 6/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	96,229	97,164	(935)
Intergovernmental revenues	0	0	0
Investment income	350	0	350
Miscellaneous	0	0	0
Total Revenues:	<u>96,579</u>	<u>97,164</u>	<u>(585)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
Special Legislative Activities	0	0	0
AUDITORS SERVICES	790	928	138
LANDSCAPE MAINTENANCE	1,788	2,900	1,112
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	5,175	5,332	157
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	10,000	10,000
REPAIR & MAINT - GENERAL	53	600	547
REPAIR & MAINT-TELEMETRY	4,795	14,000	9,206
R&M- GENERATORS	558	1,000	442
Other	2,664	5,954	3,290
Total Physical Environment	<u>15,823</u>	<u>44,714</u>	<u>28,891</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>15,823</u>	<u>52,714</u>	<u>36,891</u>
Excess (deficiency) of revenues over expenditures	<u>80,756</u>	<u>44,450</u>	<u>36,306</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(33,911)	(44,450)	10,539
Total Other financing sources (uses):	<u>(33,911)</u>	<u>(44,450)</u>	<u>10,539</u>
Net change in fund balance	46,845	0	46,845
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>282,269</u>	<u>0</u>	<u>282,269</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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	107,667	108,530	(863)
Intergovernmental revenues	383	0	383
Investment income	518	0	518
Miscellaneous	14,044	0	14,044
Total Revenues:	<u>122,612</u>	<u>108,530</u>	<u>14,082</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	627	737	110
CHEMICAL WEED CONTROL	3,603	5,404	1,801
MOWING SERVICES	10,804	17,520	6,716
TRASH DISPOSAL	0	1,200	1,200
LANDSCAPE MAINTENANCE	163	265	102
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	85	350	265
REPAIR & MAINT-TELEMETRY	8	0	(8)
REPAIR & MAINT - GATE	0	2,000	2,000
Other	1,200	1,573	373
Total Physical Environment	<u>18,526</u>	<u>38,746</u>	<u>20,220</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	1,896	3,567	1,671
Total Capital outlay	<u>1,896</u>	<u>3,567</u>	<u>1,671</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>20,422</u>	<u>42,313</u>	<u>21,891</u>
Excess (deficiency) of revenues over expenditures	<u>102,190</u>	<u>66,217</u>	<u>35,973</u>
Other financing sources (uses):			
Transfers out	(37,737)	(66,217)	28,480
Total Other financing sources (uses):	<u>(37,737)</u>	<u>(66,217)</u>	<u>28,480</u>
Net change in fund balance	64,453	0	64,453
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>423,125</u>	<u>0</u>	<u>423,125</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 6/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	115,612	116,149	(537)
Intergovernmental revenues	0	0	0
Investment income	450	0	450
Miscellaneous	500	0	500
Total Revenues:	116,562	116,149	413
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	641	753	112
CHEMICAL WEED CONTROL	2,446	3,668	1,222
MOWING SERVICES	5,602	9,085	3,483
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	245	397	152
SUPERVISORS EXPENSES	0	0	0
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT - GENERAL	25	5,350	5,325
REPAIR & MAINT-TELEMETRY	4	17,000	16,996
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT - IRRIGATION	0	0	0
REPAIR & MAINT- RTU GATES	0	500	500
Other	1,295	1,317	22
Total Physical Environment	13,158	52,080	38,922
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	6,400	0	(6,400)
CULVERTS/STRUCTURES	0	0	0
Other	1,238	2,300	1,062
Total Capital outlay	7,638	2,300	(5,338)
Interest	0	0	0
Total Expenditures:	20,796	54,380	33,584
Excess (deficiency) of revenues over expenditures	95,765	61,769	33,996
Other financing sources (uses):			
Transfers out	(41,621)	(76,769)	35,148
Total Other financing sources (uses):	(41,621)	(76,769)	35,148
Net change in fund balance	54,145	(15,000)	69,145
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 6/30/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	364,245	(15,000)	379,245

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 6/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	779,549	784,273	(4,724)
Intergovernmental revenues	0	0	0
Investment income	1,822	0	1,822
Miscellaneous	265	0	265
Total Revenues:	781,637	784,273	(2,636)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	864	0	(864)
LEGAL SERVICES	4,874	500	(4,374)
WATER QUALITY	914	1,724	810
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	600	0	(600)
AUDITORS SERVICES	3,564	4,186	622
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	23,977	25,102	1,125
MOWING SERVICES	8,803	14,276	5,473
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	1,611	2,613	1,002
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	145,944	131,670	(14,274)
UPLAND MAINTENANCE	14,110	11,895	(2,215)
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	52,562	79,758	27,196
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT-BLDG	750	5,000	4,250
REPAIR & MAINT - GENERAL	154	16,450	16,296
REPAIR & MAINT-TELEMETRY	8	5,000	4,992
REPAIR & MAINT-ROADS	3,000	40,000	37,000
REPAIR & MAINT-CULVERTS	46,840	30,000	(16,840)
REPAIR & MAINT - GATE	280	500	220
R&M- Aerator refurbishments	10,472	12,500	2,028
R & M PRESERVE STRUCTURES	146,365	145,000	(1,365)
REPAIR & MAINT- RTU GATES	250	2,500	2,250
Other	72,919	91,125	18,207
Total Physical Environment	538,862	623,549	84,687
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	9,200	10,000	800
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER	0	0	0
DRAINAGE			
MACHINERY & EQUIPMENT	43,964	133,500	89,536
Other	0	0	0
Total Capital outlay	53,164	143,500	90,336
Principal	0	0	0
Total Expenditures:	592,025	767,049	175,024

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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>189,611</u>	<u>17,224</u>	<u>172,387</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(145,497)</u>	<u>(192,564)</u>	<u>47,067</u>
Total Other financing sources (uses):	<u>(145,497)</u>	<u>(192,564)</u>	<u>47,067</u>
Net change in fund balance	44,114	(175,340)	219,454
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>1,296,943</u></u>	<u><u>(175,340)</u></u>	<u><u>1,472,283</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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	576,827	580,829	(4,002)
Intergovernmental revenues	0	0	0
Investment income	1,471	0	1,471
Miscellaneous	(175)	0	(175)
Total Revenues:	<u>578,122</u>	<u>580,829</u>	<u>(2,707)</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	2,982	3,503	521
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	10,243	10,724	481
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	1,224	1,984	760
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	145,337	131,670	(13,667)
UPLAND MAINTENANCE	34,490	29,077	(5,413)
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	20,683	32,997	12,314
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	6,460	1,100	(5,360)
REPAIR & MAINT-TELEMETRY	49	6,800	6,751
REPAIR & MAINT-ROADS	43	40,000	39,957
REPAIR & MAINT-CULVERTS	20,000	20,000	0
REPAIR & MAINT - GATE	0	500	500
R&M- Aerator refurbishments	5,236	6,250	1,014
R & M PRESERVE STRUCTURES	15,149	145,000	129,851
REPAIR & MAINT- RTU GATES	0	2,000	2,000
Other	45,816	55,577	9,761
Total Physical Environment	<u>308,311</u>	<u>496,647</u>	<u>188,336</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	15,748	85,500	69,752
Other	0	0	0
Total Capital outlay	<u>15,748</u>	<u>85,500</u>	<u>69,752</u>
Principal	0	0	0
Total Expenditures:	<u>324,059</u>	<u>582,147</u>	<u>258,088</u>
Excess (deficiency) of revenues over expenditures	<u>254,063</u>	<u>(1,318)</u>	<u>255,381</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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers out	(116,051)	(158,682)	42,631
Total Other financing sources (uses):	<u>(116,051)</u>	<u>(158,682)</u>	<u>42,631</u>
Net change in fund balance	138,012	(160,000)	298,012
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>1,096,101</u></u>	<u><u>(160,000)</u></u>	<u><u>1,256,101</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 6/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	2,525,158	2,549,248	(24,090)
Intergovernmental revenues	0	0	0
Investment income	4,874	0	4,874
Miscellaneous	17,336	0	17,336
Total Revenues:	2,547,368	2,549,248	(1,880)
Expenditures:			
Physical Environment			
ENGINEERING FEES	43,306	76,500	33,195
ENGINEERING-PERMITS	2,475	0	(2,475)
LEGAL SERVICES	14,642	5,000	(9,642)
WATER QUALITY	11,355	14,145	2,790
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	10,368	12,178	1,810
MARSH MAINT-LITTORAL ZONE	244,685	384,725	140,040
CHEMICAL WEED CONTROL	162,173	243,177	81,004
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	21,368	34,651	13,283
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	6,442	10,446	4,004
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	29,798	66,150	36,352
REPAIR & MAINT-AERATORS	119,596	228,117	108,521
REPAIR & MAINT-PUMP STATN	20,039	20,995	956
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	9,000	12,000	3,000
REPAIR & MAINT-BLDG	0	20,000	20,000
REPAIR & MAINT - GENERAL	1,086	10,000	8,914
REPAIR & MAINT-TELEMETRY	6,279	33,000	26,721
REPAIR & MAINT-ROADS	97,371	125,000	27,629
REPAIR & MAINT-CULVERTS	79,121	60,000	(19,121)
REPAIR & MAINT - GATE	0	5,000	5,000
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	19,200	25,000	5,800
R&M- Aerator refurbishments	26,457	31,250	4,793
R&M- GENERATORS	2,120	1,000	(1,120)
REPAIR & MAINT- RTU GATES	0	500	500
Other	158,239	219,992	61,753
Total Physical Environment	1,085,120	1,639,076	553,956
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	11,400	82,000	70,600
ROADS/BRIDGES	79,593	674,000	594,407
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	12,824	76,500	63,676
Other	4,799	10,668	5,869
Total Capital outlay	108,616	843,168	734,552
Principal	0	170,771	170,771
Interest	13,809	27,618	13,809
Total Expenditures:	1,207,545	2,680,633	1,473,088

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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>1,339,823</u>	<u>(131,385)</u>	<u>1,471,208</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(428,146)	(618,615)	190,469
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(428,146)</u>	<u>(618,615)</u>	<u>190,469</u>
Net change in fund balance	911,678	(750,000)	1,661,678
Fund balances, beginning of year	<u>2,560,035</u>	<u>0</u>	<u>2,560,035</u>
Total Fund balances, beginning of year	<u>2,560,035</u>	<u>0</u>	<u>2,560,035</u>
Fund balance, end of period	<u><u>3,471,713</u></u>	<u><u>(750,000)</u></u>	<u><u>4,221,713</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12
From 10/1/2021 Through 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	61,082	61,527	(445)
Intergovernmental revenues	0	0	0
Investment income	238	0	238
Miscellaneous	1,250	0	1,250
Total Revenues:	<u>62,570</u>	<u>61,527</u>	<u>1,043</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	320	376	56
CHEMICAL WEED CONTROL	121	181	60
MOWING SERVICES	1,401	2,271	870
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	367	595	228
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	84	500	416
REPAIR & MAINT-TELEMETRY	4	5,000	4,996
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT- RTU GATES	0	1,000	1,000
Other	611	617	6
Total Physical Environment	<u>2,908</u>	<u>12,290</u>	<u>9,382</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	1,372	2,549	1,177
Total Capital outlay	<u>1,372</u>	<u>2,549</u>	<u>1,177</u>
Total Expenditures:	<u>4,280</u>	<u>14,839</u>	<u>10,559</u>
Excess (deficiency) of revenues over expenditures	<u>58,290</u>	<u>46,688</u>	<u>11,602</u>
Other financing sources (uses):			
Transfers out	(27,141)	(46,688)	19,547
Total Other financing sources (uses):	<u>(27,141)</u>	<u>(46,688)</u>	<u>19,547</u>
Net change in fund balance	31,149	0	31,149
Fund balances, beginning of year	166,098	0	166,098
Total Fund balances, beginning of year	<u>166,098</u>	<u>0</u>	<u>166,098</u>
Fund balance, end of period	<u>197,247</u>	<u>0</u>	<u>197,247</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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	25,187	25,143	44
Intergovernmental revenues	0	0	0
Investment income	128	0	128
Miscellaneous	0	0	0
Total Revenues:	<u>25,315</u>	<u>25,143</u>	<u>172</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	121	142	21
CHEMICAL WEED CONTROL	676	1,096	420
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	1,228	7,332	6,104
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	1,728	1,949	221
Total Physical Environment	<u>6,603</u>	<u>27,269</u>	<u>20,666</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>6,603</u>	<u>27,269</u>	<u>20,666</u>
Excess (deficiency) of revenues over expenditures	<u>18,712</u>	<u>(2,126)</u>	<u>20,838</u>
Other financing sources (uses):			
Transfers out	(6,686)	(12,874)	6,188
Total Other financing sources (uses):	<u>(6,686)</u>	<u>(12,874)</u>	<u>6,188</u>
Net change in fund balance	12,025	(15,000)	27,025
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>109,947</u>	<u>(15,000)</u>	<u>124,947</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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	764,189	775,787	(11,598)
Intergovernmental revenues	0	0	0
Investment income	1,414	0	1,414
Miscellaneous	26,150	0	26,150
Total Revenues:	<u>791,753</u>	<u>775,787</u>	<u>15,966</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	1,346	0	(1,346)
LEGAL SERVICES	20,026	500	(19,526)
WATER QUALITY	2,012	4,623	2,611
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	3,944	4,632	688
CHEMICAL WEED CONTROL	23,000	37,297	14,297
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	3,201	5,191	1,990
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	1,574	2,552	978
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	85,895	145,224	59,329
REPAIR & MAINT-PUMP STATN	940	20,332	19,392
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	10,000	10,000
REPAIR & MAINT - GENERAL	60	920	860
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	15,708	25,000	9,292
R&M- GENERATORS	698	1,000	302
Other	113,081	147,729	34,648
Total Physical Environment	<u>284,378</u>	<u>419,500</u>	<u>135,122</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	14,291	31,500	17,209
Other	3,918	1,456	(2,462)
Total Capital outlay	<u>18,209</u>	<u>32,956</u>	<u>14,747</u>
Principal	0	123,510	123,510
Interest	7,416	34,832	27,416
Total Expenditures:	<u>310,003</u>	<u>610,798</u>	<u>300,795</u>
Excess (deficiency) of revenues over expenditures	<u>481,750</u>	<u>164,989</u>	<u>316,761</u>
Other financing sources (uses):			
Transfers out	(111,107)	(164,989)	53,882
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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(111,107)</u>	<u>(164,989)</u>	<u>53,882</u>
Net change in fund balance	370,643	0	370,643
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>1,013,912</u>	<u>0</u>	<u>1,013,912</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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	832,236	844,367	(12,131)
Intergovernmental revenues	0	0	0
Investment income	1,413	0	1,413
Miscellaneous	1,260	0	1,260
Total Revenues:	<u>834,909</u>	<u>844,367</u>	<u>(9,458)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	9,231	5,500	(3,731)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,490	1,000	(490)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,121	3,666	545
CHEMICAL WEED CONTROL	44,176	71,638	27,462
MOWING SERVICES	6,402	10,382	3,980
TRASH DISPOSAL	20,000	31,000	11,000
LANDSCAPE MAINTENANCE	857	1,389	532
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	114,098	177,724	63,626
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	4,895	5,000	105
REPAIR & MAINT - GENERAL	1,339	12,000	10,661
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	500	1,500	1,000
Other	126,057	148,136	22,079
Total Physical Environment	<u>341,841</u>	<u>521,435</u>	<u>179,594</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	93,000	93,000
Other	3,329	6,185	2,857
Total Capital outlay	<u>3,329</u>	<u>99,185</u>	<u>95,857</u>
Principal	0	44,682	44,682
Interest	0	28,100	28,100
Total Expenditures:	<u>345,170</u>	<u>693,402</u>	<u>348,232</u>
Excess (deficiency) of revenues over expenditures	<u>489,740</u>	<u>150,965</u>	<u>338,775</u>
Other financing sources (uses):			
Transfers out	(99,116)	(161,465)	62,349
Total Other financing sources (uses):	<u>(99,116)</u>	<u>(161,465)</u>	<u>62,349</u>
Net change in fund balance	390,623	(10,500)	401,123
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 6/30/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	574,734	0	574,734
Total Fund balances, beginning of year	574,734	0	574,734
Fund balance, end of period	965,357	(10,500)	975,857

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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	892,880	919,396	(26,516)
Intergovernmental revenues	0	0	0
Investment income	1,824	0	1,824
Miscellaneous	41,017	0	41,017
Total Revenues:	<u>935,721</u>	<u>919,396</u>	<u>16,325</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	16,528	193,500	176,972
ENGINEERING-PERMITS	20,452	0	(20,452)
ENVIRONMENTAL LIASON	0	25,031	25,031
LEGAL SERVICES	45,430	1,000	(44,430)
WATER QUALITY	4,508	5,416	909
FINANCIAL CONS./ADVISOR	0	215	215
AUDITORS SERVICES	3,688	4,332	644
MARSH MAINT-LITTORAL ZONE	459	5,404	4,945
CHEMICAL WEED CONTROL	25,696	38,543	12,847
MOWING SERVICES	33,496	54,319	20,823
SECURITY SERVICES	230,411	279,204	48,793
TRASH DISPOSAL	1,200	5,000	3,800
LANDSCAPE MAINTENANCE	4,906	7,956	3,050
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	3,489	15,750	12,261
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	14,748	225,000	210,252
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	3,846	8,650	4,804
Other	20,952	15,707	(5,245)
Total Physical Environment	<u>442,837</u>	<u>931,527</u>	<u>488,690</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	4,614	3,924	(690)
Total Capital outlay	<u>4,614</u>	<u>3,924</u>	<u>(690)</u>
Principal	0	0	0
Total Expenditures:	<u>447,451</u>	<u>935,451</u>	<u>488,000</u>
Excess (deficiency) of revenues over expenditures	<u>488,270</u>	<u>(16,055)</u>	<u>504,325</u>

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2021 Through 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(144,697)	(183,945)	39,248
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(144,697)</u>	<u>(183,945)</u>	<u>39,248</u>
Net change in fund balance	343,573	(200,000)	543,573
Fund balances, beginning of year	1,082,661	0	1,082,661
Total Fund balances, beginning of year	<u>1,082,661</u>	<u>0</u>	<u>1,082,661</u>
Fund balance, end of period	<u><u>1,426,234</u></u>	<u><u>(200,000)</u></u>	<u><u>1,626,234</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 6/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,503,613	1,522,500	(18,887)
Intergovernmental revenues	12,597	255,000	(242,403)
Investment income	3,664	0	3,664
Miscellaneous	6,735	0	6,735
Total Revenues:	1,526,608	1,777,500	(250,892)
Expenditures:			
Physical Environment			
ENGINEERING FEES	13,400	38,500	25,100
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	13,240	10,000	(3,240)
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	23,526	333,304	309,778
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	7,489	8,796	1,307
MARSH MAINT-LITTORAL ZONE	226,457	355,860	129,403
CHEMICAL WEED CONTROL	111,493	167,149	55,656
TRASH DISPOSAL	273	1,300	1,027
LANDSCAPE MAINTENANCE	10,021	16,251	6,230
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	73,060	196,175	123,115
REPAIR & MAINT-PUMP STATN	3,931	20,663	16,732
REPAIR & MAINT-CANAL/LAKE	2,950	10,000	7,050
REPAIR & MAINT-BLDG	1,810	15,000	13,190
REPAIR & MAINT - GENERAL	491	2,100	1,609
REPAIR & MAINT-TELEMTRY	4,224	23,000	18,776
REPAIR & MAINT-ROADS	57,168	110,000	52,832
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	1,905	7,000	5,095
REPAIR & MAINT- STREET SWEEP	16,592	31,000	14,408
Other	139,040	197,384	58,344
Total Physical Environment	707,070	1,619,482	912,412
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	1,703	5,600	3,897
Total Capital outlay	23,315	23,600	285
Principal	0	0	0
Total Expenditures:	730,385	1,643,082	912,697

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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>796,223</u>	<u>134,418</u>	<u>661,805</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(230,652)	(341,917)	111,265
Capital contributions from landowners	13,868	22,047	(8,179)
Total Other financing sources (uses):	<u>(216,784)</u>	<u>(319,870)</u>	<u>103,086</u>
Net change in fund balance	579,439	(185,452)	764,891
Fund balances, beginning of year	<u>2,158,945</u>	<u>0</u>	<u>2,158,945</u>
Total Fund balances, beginning of year	<u>2,158,945</u>	<u>0</u>	<u>2,158,945</u>
Fund balance, end of period	<u>2,738,384</u>	<u>(185,452)</u>	<u>2,923,836</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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	549,345	552,224	(2,879)
Intergovernmental revenues	0	0	0
Investment income	690	0	690
Miscellaneous	760	0	760
Total Revenues:	<u>550,795</u>	<u>552,224</u>	<u>(1,429)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	500	500
LEGAL SERVICES	0	500	500
WATER QUALITY	6,981	12,400	5,419
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	2,107	2,475	368
MARSH MAINT-LITTORAL ZONE	5,378	21,144	15,766
CHEMICAL WEED CONTROL	18,481	27,721	9,240
MOWING SERVICES	2,801	4,542	1,741
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	367	595	228
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	3,119	12,600	9,481
REPAIR & MAINT-AERATORS	35,050	57,407	22,357
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	114	7,000	6,886
REPAIR & MAINT-TELEMTRY	21	5,000	4,979
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	6,250	6,250
REPAIR & MAINT- RTU GATES	0	1,000	1,000
Other	54,778	62,465	7,687
Total Physical Environment	<u>129,197</u>	<u>257,849</u>	<u>128,652</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	77,879	96,000	18,121
Other	978	1,817	839
Total Capital outlay	<u>78,857</u>	<u>97,817</u>	<u>18,960</u>
Interest	0	0	0
Total Expenditures:	<u>208,054</u>	<u>355,666</u>	<u>147,612</u>
Excess (deficiency) of revenues over expenditures	<u>342,741</u>	<u>196,558</u>	<u>146,183</u>
Other financing sources (uses):			
Transfers in	7,016	0	7,016
Transfers out	(79,876)	(128,558)	48,682
Total Other financing sources (uses):	<u>(72,860)</u>	<u>(128,558)</u>	<u>55,698</u>
Net change in fund balance	<u>269,881</u>	<u>68,000</u>	<u>201,881</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 6/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	265,769	0	265,769
Total Fund balances, beginning of year	265,769	0	265,769
Fund balance, end of period	535,650	68,000	467,650

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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	41,003	41,266	(263)
Investment income	572	0	572
Miscellaneous	0	0	0
Total Revenues:	<u>41,575</u>	<u>41,266</u>	<u>309</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	78	92	14
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	0	0
Other	410	407	(3)
Total Physical Environment	<u>488</u>	<u>11,499</u>	<u>11,011</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	5,266	15,000	9,734
Total Capital outlay	<u>5,266</u>	<u>15,000</u>	<u>9,734</u>
Total Expenditures:	<u>5,754</u>	<u>26,499</u>	<u>20,745</u>
Excess (deficiency) of revenues over expenditures	<u>35,820</u>	<u>14,767</u>	<u>21,053</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(9,000)	(14,767)	5,767
Total Other financing sources (uses):	<u>(9,000)</u>	<u>(14,767)</u>	<u>5,767</u>
Net change in fund balance	26,820	0	26,820
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>497,277</u>	<u>0</u>	<u>497,277</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 6/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	227,566	245,387	(17,821)
Intergovernmental revenues	0	0	0
Investment income	524	0	524
Miscellaneous	(140)	0	(140)
Total Revenues:	<u>227,950</u>	<u>245,387</u>	<u>(17,437)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	53,361	0	(53,361)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,925	1,000	(925)
SPECIAL SERVICES	0	0	0
WATER QUALITY	1,125	1,620	495
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	3,500	0	(3,500)
AUDITORS SERVICES	530	622	92
CHEMICAL WEED CONTROL	4,067	6,595	2,528
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	7,500	10,000	2,500
REPAIR & MAINT - GENERAL	3,250	7,000	3,750
Repairs & Maint - Catch Basins	0	3,500	3,500
Other	2,189	2,186	(3)
Total Physical Environment	<u>77,446</u>	<u>32,773</u>	<u>(44,673)</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	264	491	227
Total Capital outlay	<u>264</u>	<u>491</u>	<u>227</u>
Principal	0	119,257	119,257
Interest	0	75,000	75,000
Total Expenditures:	<u>77,711</u>	<u>227,521</u>	<u>149,810</u>
Excess (deficiency) of revenues over expenditures	<u>150,239</u>	<u>17,866</u>	<u>132,373</u>
Other financing sources (uses):			
Transfers out	(20,923)	(17,866)	(3,057)
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>(35,633)</u>	<u>(17,866)</u>	<u>(17,767)</u>
Net change in fund balance	<u>114,607</u>	<u>0</u>	<u>114,607</u>
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>426,200</u>	<u>0</u>	<u>426,200</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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	362,577	363,371	(794)
Intergovernmental revenues	0	0	0
Investment income	745	0	745
Miscellaneous	190	0	190
Total Revenues:	<u>363,512</u>	<u>363,371</u>	<u>141</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	2,540	2,983	443
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	0	0	0
LANDSCAPE MAINTENANCE	122	198	76
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	96,232	96,600	368
REPAIR & MAINT-AERATORS	5,056	45,560	40,504
REPAIR & MAINT-PUMP STATN	1,812	5,332	3,520
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	900	9,000	8,100
REPAIR & MAINT-BLDG	355	10,000	9,646
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	3,126	4,000	874
REPAIR & MAINT-TELEMTRY	18,882	18,500	(382)
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	5,000	5,000
REPAIR & MAINT - GATE	0	0	0
R&M- GENERATORS	540	1,000	460
Other	16,641	16,910	269
Total Physical Environment	<u>157,539</u>	<u>224,128</u>	<u>66,589</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	173,767	0	(173,767)
Other	209	386	177
Total Capital outlay	<u>173,976</u>	<u>386</u>	<u>(173,590)</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>331,515</u>	<u>224,514</u>	<u>(107,001)</u>
Excess (deficiency) of revenues over expenditures	<u>31,998</u>	<u>138,857</u>	<u>(106,859)</u>
Other financing sources (uses):			
Transfers out	(131,223)	(180,357)	49,134

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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(131,223)</u>	<u>(180,357)</u>	<u>49,134</u>
Net change in fund balance	(99,226)	(41,500)	(57,726)
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>502,824</u>	<u>(41,500)</u>	<u>544,324</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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	195,862	196,181	(319)
Intergovernmental revenues	0	0	0
Investment income	415	0	415
Miscellaneous	250	0	250
Total Revenues:	<u>196,527</u>	<u>196,181</u>	<u>346</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	440	500	60
WATER QUALITY	1,040	1,714	674
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,082	1,271	189
MARSH MAINT-LITTORAL ZONE	2,427	32,162	29,735
CHEMICAL WEED CONTROL	23,520	35,280	11,760
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	204	331	127
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	58,502	63,000	4,498
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,260	5,000	3,740
REPAIR & MAINT - GENERAL	7	3,500	3,493
REPAIR & MAINT-TELEMETRY	2	5,000	4,998
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	22,662	15,000	(7,662)
REPAIR & MAINT - GATE	0	200	200
REPAIR & MAINT- RTU GATES	0	500	500
Other	2,097	2,166	69
Total Physical Environment	<u>113,243</u>	<u>166,624</u>	<u>53,381</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	737	905	168
Total Capital outlay	<u>737</u>	<u>905</u>	<u>168</u>
Total Expenditures:	<u>113,980</u>	<u>167,529</u>	<u>53,549</u>
Excess (deficiency) of revenues over expenditures	<u>82,547</u>	<u>28,652</u>	<u>53,895</u>
Other financing sources (uses):			
Transfers out	(52,496)	(83,652)	31,156
Total Other financing sources (uses):	<u>(52,496)</u>	<u>(83,652)</u>	<u>31,156</u>
Net change in fund balance	30,051	(55,000)	85,051
Fund balances, beginning of year	265,082	0	265,082
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 6/30/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	295,133	(55,000)	350,133

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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	216,132	215,939	193
Intergovernmental revenues	0	0	0
Investment income	1,080	0	1,080
Miscellaneous	3,040	0	3,040
Total Revenues:	<u>220,252</u>	<u>215,939</u>	<u>4,313</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	1,254	1,473	219
MARSH MAINT-LITTORAL ZONE	22,986	40,031	17,045
CHEMICAL WEED CONTROL	23,808	35,712	11,904
MOWING SERVICES	9,604	15,574	5,970
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	3,508	5,689	2,181
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	7,177	14,700	7,523
REPAIR & MAINT-AERATORS	3,454	7,332	3,878
REPAIR & MAINT-PUMP STATN	10,954	5,332	(5,622)
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	31	12,000	11,969
REPAIR & MAINT-TELEMETRY	2	5,000	4,998
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	0	0
R&M- GENERATORS	639	10,000	9,361
Other	11,027	12,876	1,849
Total Physical Environment	<u>94,445</u>	<u>205,219</u>	<u>110,774</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	301	559	258
Total Capital outlay	<u>301</u>	<u>559</u>	<u>258</u>
Principal	0	0	0
Total Expenditures:	<u>94,746</u>	<u>205,778</u>	<u>111,032</u>
Excess (deficiency) of revenues over expenditures	<u>125,506</u>	<u>10,161</u>	<u>115,345</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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers in	0	0	0
Transfers out	(75,494)	(110,161)	34,667
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(75,494)</u>	<u>(110,161)</u>	<u>34,667</u>
Net change in fund balance	50,012	(100,000)	150,012
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>894,646</u></u>	<u><u>(100,000)</u></u>	<u><u>994,646</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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	116,934	118,808	(1,874)
Investment income	<u>363</u>	<u>0</u>	<u>363</u>
Total Investment income	<u>363</u>	<u>0</u>	<u>363</u>
Total Revenues:	<u>117,298</u>	<u>118,808</u>	<u>(1,510)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	215	215
AUDITORS SERVICES	1,088	1,278	190
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	459	16,422	15,963
CHEMICAL WEED CONTROL	3,363	5,045	1,682
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	25,585	42,000	16,415
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	850	2,000	1,150
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	5,000	5,000
R & M PRESERVE STRUCTURES	0	0	0
Other	<u>1,169</u>	<u>1,701</u>	<u>532</u>
Total Physical Environment	<u>32,515</u>	<u>75,911</u>	<u>43,396</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	<u>373</u>	<u>692</u>	<u>319</u>
Total Capital outlay	<u>373</u>	<u>692</u>	<u>319</u>
Total Expenditures:	<u>32,888</u>	<u>76,603</u>	<u>43,715</u>
Excess (deficiency) of revenues over expenditures	<u>84,410</u>	<u>42,205</u>	<u>42,205</u>
Other financing sources (uses):			
Transfers out	<u>(35,377)</u>	<u>(52,205)</u>	<u>16,828</u>
Total Other financing sources (uses):	<u>(35,377)</u>	<u>(52,205)</u>	<u>16,828</u>
Net change in fund balance	49,033	(10,000)	59,033
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>294,792</u>	<u>(10,000)</u>	<u>304,792</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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	40,609	40,608	1
Intergovernmental revenues	0	0	0
Investment income	230	0	230
Miscellaneous	0	0	0
Total Revenues:	<u>40,838</u>	<u>40,608</u>	<u>230</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
LEGAL SERVICES	0	500	500
WATER QUALITY	1,040	1,714	674
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	257	302	45
MARSH MAINT-LITTORAL ZONE	459	5,404	4,945
CHEMICAL WEED CONTROL	6,804	10,206	3,402
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	5,993	15,750	9,757
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	3,500	3,500
Other	406	403	(3)
Total Physical Environment	<u>14,960</u>	<u>38,779</u>	<u>23,819</u>
Capital outlay	91	168	77
Total Expenditures:	<u>15,051</u>	<u>38,947</u>	<u>23,896</u>
Excess (deficiency) of revenues over expenditures	<u>25,788</u>	<u>1,661</u>	<u>24,127</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(13,433)	(22,161)	8,728
Total Other financing sources (uses):	<u>(13,433)</u>	<u>(22,161)</u>	<u>8,728</u>
Net change in fund balance	12,355	(20,500)	32,855
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>194,155</u>	<u>(20,500)</u>	<u>214,655</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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	823,174	831,892	(8,718)
Intergovernmental revenues	0	0	0
Investment income	4,385	0	4,385
Miscellaneous	5,959	0	5,959
Total Revenues:	<u>833,518</u>	<u>831,892</u>	<u>1,626</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	13,760	70,000	56,240
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	12,883	10,000	(2,883)
WATER QUALITY	1,087	4,140	3,053
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,578	4,203	625
LANDSCAPE MAINTENANCE	286	463	177
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	104,979	259,923	154,944
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	14,000	15,500	1,500
REPAIR & MAINT-BLDG	95	15,000	14,905
REPAIR & MAINT - GENERAL	8,503	550	(7,953)
REPAIR & MAINT-TELEMETRY	35	5,000	4,965
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	190,725	220,037	29,312
Total Physical Environment	<u>364,276</u>	<u>832,566</u>	<u>468,290</u>
Capital outlay			
BUILDINGS	1,641,935	0	(1,641,935)
IMPRVMNTS OTHER THAN BLDG	12,000	0	(12,000)
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	61,661	138,000	76,339
Other	3,683	3,589	(94)
Total Capital outlay	<u>1,719,279</u>	<u>141,589</u>	<u>(1,577,690)</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>2,083,556</u>	<u>974,155</u>	<u>(1,109,401)</u>
Excess (deficiency) of revenues over expenditures	<u>(1,250,038)</u>	<u>(142,263)</u>	<u>(1,107,775)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(152,782)	(222,737)	69,955

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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(152,782)</u>	<u>(222,737)</u>	<u>69,955</u>
Net change in fund balance	(1,402,820)	(365,000)	(1,037,820)
Fund balances, beginning of year	<u>4,281,544</u>	<u>0</u>	<u>4,281,544</u>
Total Fund balances, beginning of year	<u>4,281,544</u>	<u>0</u>	<u>4,281,544</u>
Fund balance, end of period	<u>2,878,724</u>	<u>(365,000)</u>	<u>3,243,724</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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	19,389	19,712	(323)
Intergovernmental revenues	0	0	0
Investment income	27	0	27
Miscellaneous	0	0	0
Total Revenues:	<u>19,416</u>	<u>19,712</u>	<u>(296)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	81	95	14
CHEMICAL WEED CONTROL	1,122	1,683	561
MOWING SERVICES	1,401	2,271	870
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	0	250	250
JANITORIAL	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,800	5,000	2,200
REPAIR & MAINT-OFF EQMT	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
Other	194	196	2
Total Physical Environment	<u>5,598</u>	<u>11,995</u>	<u>6,397</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	38	71	33
Total Capital outlay	<u>38</u>	<u>71</u>	<u>33</u>
Total Expenditures:	<u>5,636</u>	<u>12,066</u>	<u>6,430</u>
Excess (deficiency) of revenues over expenditures	<u>13,780</u>	<u>7,646</u>	<u>6,134</u>
Other financing sources (uses):			
Transfers out	(4,478)	(8,146)	3,668
Total Other financing sources (uses):	<u>(4,478)</u>	<u>(8,146)</u>	<u>3,668</u>
Net change in fund balance	9,302	(500)	9,802
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>21,853</u>	<u>(500)</u>	<u>22,353</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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	5,242	5,405	(163)
Investment income	<u>43</u>	<u>0</u>	<u>43</u>
Total Investment income	<u>43</u>	<u>0</u>	<u>43</u>
Total Revenues:	<u>5,286</u>	<u>5,405</u>	<u>(120)</u>
Expenditures:			
Physical Environment			
WATER QUALITY	1,040	1,714	674
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	44	52	8
MOWING SERVICES	1,401	2,271	870
SECURITY SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	<u>52</u>	<u>54</u>	<u>2</u>
Total Physical Environment	<u>2,537</u>	<u>5,591</u>	<u>3,054</u>
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>2,537</u>	<u>5,591</u>	<u>3,054</u>
Excess (deficiency) of revenues over expenditures	<u>2,748</u>	<u>(186)</u>	<u>2,934</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(429)</u>	<u>(814)</u>	<u>385</u>
Total Other financing sources (uses):	<u>(429)</u>	<u>(814)</u>	<u>385</u>
Net change in fund balance	2,319	(1,000)	3,319
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>37,390</u>	<u>(1,000)</u>	<u>38,390</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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	14,109	14,082	27
Intergovernmental revenues	0	0	0
Investment income	79	0	79
Miscellaneous	750	0	750
Total Revenues:	<u>14,938</u>	<u>14,082</u>	<u>856</u>
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
WATER QUALITY	1,040	1,714	674
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	94	110	16
CHEMICAL WEED CONTROL	1,261	1,892	631
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	4,200	4,200
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	141	139	(2)
Total Physical Environment	<u>2,536</u>	<u>10,555</u>	<u>8,019</u>
Capital outlay	54	101	47
Total Expenditures:	<u>2,590</u>	<u>10,656</u>	<u>8,066</u>
Excess (deficiency) of revenues over expenditures	<u>12,348</u>	<u>3,426</u>	<u>8,922</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(5,552)	(9,426)	3,874
Total Other financing sources (uses):	<u>(5,552)</u>	<u>(9,426)</u>	<u>3,874</u>
Net change in fund balance	6,796	(6,000)	12,796
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>67,899</u>	<u>(6,000)</u>	<u>73,899</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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	169,901	170,025	(124)
Intergovernmental revenues	0	0	0
Investment income	525	0	525
Miscellaneous	0	0	0
Total Revenues:	<u>170,426</u>	<u>170,025</u>	<u>401</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	2,800	29,800	27,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	12,381	18,822	6,441
AUDITORS SERVICES	1,063	1,248	185
LANDSCAPE MAINTENANCE	8,254	13,384	5,130
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	3,574	4,544	970
Total Physical Environment	<u>53,958</u>	<u>152,798</u>	<u>98,841</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	93	869	776
Total Capital outlay	<u>93</u>	<u>869</u>	<u>776</u>
Principal	0	21,668	21,668
Interest	3,556	6,933	3,377
Total Expenditures:	<u>57,606</u>	<u>182,268</u>	<u>124,662</u>
Excess (deficiency) of revenues over expenditures	<u>112,820</u>	<u>(12,243)</u>	<u>125,063</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(40,240)	(58,257)	18,017
Total Other financing sources (uses):	<u>(40,240)</u>	<u>(58,257)</u>	<u>18,017</u>
Net change in fund balance	72,579	(70,500)	143,079
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>310,432</u>	<u>(70,500)</u>	<u>380,932</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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	72,778	74,083	(1,305)
Investment income	338	0	338
Total Investment income	338	0	338
Total Revenues:	<u>73,116</u>	<u>74,083</u>	<u>(967)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	203	238	35
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-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	728	734	6
Total Physical Environment	<u>930</u>	<u>45,972</u>	<u>45,042</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	68	126	58
Total Capital outlay	<u>68</u>	<u>126</u>	<u>58</u>
Total Expenditures:	<u>998</u>	<u>46,098</u>	<u>45,100</u>
Excess (deficiency) of revenues over expenditures	<u>72,118</u>	<u>27,985</u>	<u>44,133</u>
Other financing sources (uses):			
Transfers out	(15,816)	(28,985)	13,169
Total Other financing sources (uses):	<u>(15,816)</u>	<u>(28,985)</u>	<u>13,169</u>
Net change in fund balance	56,302	(1,000)	57,302
Fund balances, beginning of year	240,055	0	240,055
Total Fund balances, beginning of year	<u>240,055</u>	<u>0</u>	<u>240,055</u>
Fund balance, end of period	<u>296,358</u>	<u>(1,000)</u>	<u>297,358</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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	4,084	4,079	5
Investment income	47	0	47
Miscellaneous	0	0	0
Total Revenues:	<u>4,131</u>	<u>4,079</u>	<u>52</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	1,040	1,714	674
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	40	47	7
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	3,500	3,500
Other	41	42	1
Total Physical Environment	<u>1,121</u>	<u>5,303</u>	<u>4,182</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	27	50	23
Total Capital outlay	<u>27</u>	<u>50</u>	<u>23</u>
Total Expenditures:	<u>1,148</u>	<u>5,353</u>	<u>4,205</u>
Excess (deficiency) of revenues over expenditures	<u>2,984</u>	<u>(1,274)</u>	<u>4,258</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(2,452)	(4,926)	2,474
Total Other financing sources (uses):	<u>(2,452)</u>	<u>(4,926)</u>	<u>2,474</u>
Net change in fund balance	532	(6,200)	6,732
Fund balances, beginning of year	39,901	0	39,901
Total Fund balances, beginning of year	<u>39,901</u>	<u>0</u>	<u>39,901</u>
Fund balance, end of period	<u>40,433</u>	<u>(6,200)</u>	<u>46,633</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 6/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	847,719	846,888	831
Intergovernmental revenues	0	0	0
Investment income	1,702	0	1,702
Miscellaneous	1,736	0	1,736
Total Revenues:	851,156	846,888	4,268
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	4,881	5,733	852
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	77,407	125,525	48,118
MOWING SERVICES	7,315	11,863	4,548
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	2,628	4,261	1,633
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	158,121	257,250	99,129
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-PUMP STATN	101,564	20,464	(81,100)
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	280	10,000	9,720
REPAIR & MAINT - GENERAL	6,522	2,500	(4,022)
REPAIR & MAINT-TELEMTRY	8,518	41,100	32,582
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	1,000	1,000
REPAIR & MAINT - IRRIGATION	0	0	0
R&M- GENERATORS	1,025	1,000	(25)
R & M PRESERVE STRUCTURES	0	0	0
REPAIR & MAINT- RTU GATES	758	1,500	743
Other	30,843	51,659	20,816
Total Physical Environment	404,662	559,070	154,408
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	6,780	12,000	5,220
Other	527	980	453
Total Capital outlay	7,307	12,980	5,673
Total Expenditures:	411,970	572,050	160,080
Excess (deficiency) of revenues over expenditures	439,187	274,838	164,349

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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	<u>(195,511)</u>	<u>(274,838)</u>	<u>79,327</u>
Total Other financing sources (uses):	<u>(195,511)</u>	<u>(274,838)</u>	<u>79,327</u>
Net change in fund balance	243,676	0	243,676
Fund balances, beginning of year			
	<u>1,039,082</u>	<u>0</u>	<u>1,039,082</u>
Total Fund balances, beginning of year	<u>1,039,082</u>	<u>0</u>	<u>1,039,082</u>
Fund balance, end of period	<u><u>1,282,758</u></u>	<u><u>0</u></u>	<u><u>1,282,758</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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	50,179	51,289	(1,110)
Intergovernmental revenues	0	0	0
Investment income	639	0	639
Miscellaneous	1,212	0	1,212
Total Revenues:	<u>52,030</u>	<u>51,289</u>	<u>741</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	11,900	11,900	0
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	358	500	143
FINANCIAL CONS./ADVISOR	0	215	215
AUDITORS SERVICES	1,140	1,339	199
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	20,000	20,000
Other	502	1,556	1,054
Total Physical Environment	<u>13,899</u>	<u>35,510</u>	<u>21,611</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	228	2,628	2,400
Total Capital outlay	<u>228</u>	<u>2,628</u>	<u>2,400</u>
Total Expenditures:	<u>14,127</u>	<u>38,138</u>	<u>24,011</u>
Excess (deficiency) of revenues over expenditures	<u>37,903</u>	<u>13,151</u>	<u>24,752</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(25,185)	(45,651)	20,466
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(25,185)</u>	<u>(45,651)</u>	<u>20,466</u>
Net change in fund balance	12,717	(32,500)	45,217
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>546,927</u>	<u>(32,500)</u>	<u>579,427</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 6/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	412,979	416,732	(3,753)
Intergovernmental revenues	0	0	0
Investment income	588	0	588
Total Investment income	588	0	588
Total Revenues:	413,567	416,732	(3,165)
Expenditures:			
Physical Environment			
ENGINEERING FEES	9,356	17,800	8,444
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	248	1,000	753
WATER QUALITY	1,040	1,714	674
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,176	1,381	205
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	2,427	5,404	2,977
CHEMICAL WEED CONTROL	4,967	7,450	2,483
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	35,498	49,875	14,377
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	750	2,000	1,250
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	64,844	290,000	225,156
REPAIR & MAINT-CULVERTS	0	10,000	10,000
Repairs & Maint - Catch Basins	1,150	10,000	8,850
R & M PRESERVE STRUCTURES	0	0	0
REPAIR & MAINT- STREET SWEEP	11,822	16,750	4,929
Other	4,130	4,129	(1)
Total Physical Environment	137,406	420,503	283,097
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	281	1,914	1,633
Total Capital outlay	281	1,914	1,633
Debt issuance costs	0	0	0
Total Expenditures:	137,687	422,417	284,730
Excess (deficiency) of revenues over expenditures	275,880	(5,685)	281,565
Other financing sources (uses):			
Transfers out	(59,176)	(84,315)	25,139
Total Other financing sources (uses):	(59,176)	(84,315)	25,139
Net change in fund balance	216,703	(90,000)	306,703
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 6/30/2022
 (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	465,487	(90,000)	555,487

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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	43,102	43,560	(458)
Investment income	319	0	319
Miscellaneous	(50)	0	(50)
Total Revenues:	<u>43,371</u>	<u>43,560</u>	<u>(189)</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	1,057	1,242	185
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	10,000	10,000
Other	431	1,455	1,024
Total Physical Environment	<u>1,489</u>	<u>20,627</u>	<u>19,138</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	570	1,058	488
Total Capital outlay	<u>570</u>	<u>1,058</u>	<u>488</u>
Total Expenditures:	<u>2,058</u>	<u>21,685</u>	<u>19,627</u>
Excess (deficiency) of revenues over expenditures	<u>41,313</u>	<u>21,875</u>	<u>19,438</u>
Other financing sources (uses):			
Transfers out	(15,156)	(21,875)	6,719
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(15,156)</u>	<u>(21,875)</u>	<u>6,719</u>
Net change in fund balance	26,156	0	26,156
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>273,392</u>	<u>0</u>	<u>273,392</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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	41,879	42,448	(569)
Intergovernmental revenues	0	0	0
Investment income	495	0	495
Miscellaneous	1,266	0	1,266
Total Revenues:	<u>43,640</u>	<u>42,448</u>	<u>1,192</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	2,300	3,300	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	1,040	1,714	674
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	250	294	44
MARSH MAINT-LITTORAL ZONE	0	0	0
LANDSCAPE MAINTENANCE	490	794	304
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-PUMP STATN	787	0	(787)
REPAIR & MAINT-CANAL/LAKE	690	2,500	1,810
REPAIR & MAINT - GENERAL	492	3,000	2,508
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	929	2,019	1,090
Total Physical Environment	<u>6,987</u>	<u>43,621</u>	<u>36,634</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	361	1,367	1,006
Total Capital outlay	<u>361</u>	<u>1,367</u>	<u>1,006</u>
Total Expenditures:	<u>7,348</u>	<u>44,988</u>	<u>37,640</u>
Excess (deficiency) of revenues over expenditures	<u>36,292</u>	<u>(2,540)</u>	<u>38,832</u>
Other financing sources (uses):			
Transfers out	(16,764)	(24,960)	8,196
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(16,764)</u>	<u>(24,960)</u>	<u>8,196</u>
Net change in fund balance	19,528	(27,500)	47,028
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 6/30/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	402,944	0	402,944
Fund balance, end of period	422,472	(27,500)	449,972

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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	69,421	69,455	(34)
Investment income	328	0	328
Miscellaneous	3,154	0	3,154
Total Revenues:	<u>72,903</u>	<u>69,455</u>	<u>3,448</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	1,098	0	(1,098)
LEGAL SERVICES	1,395	500	(895)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	393	462	69
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	4,352	6,528	2,176
MOWING SERVICES	1,601	2,596	995
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	695	688	(7)
Total Physical Environment	<u>23,627</u>	<u>40,524</u>	<u>16,897</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	1,223	98	(1,125)
Total Capital outlay	<u>1,223</u>	<u>98</u>	<u>(1,125)</u>
Total Expenditures:	<u>24,849</u>	<u>40,622</u>	<u>15,773</u>
Excess (deficiency) of revenues over expenditures	<u>48,053</u>	<u>28,833</u>	<u>19,220</u>
Other financing sources (uses):			
Transfers out	(19,344)	(31,333)	11,989
Total Other financing sources (uses):	<u>(19,344)</u>	<u>(31,333)</u>	<u>11,989</u>
Net change in fund balance	28,710	(2,500)	31,210
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>228,861</u>	<u>(2,500)</u>	<u>231,361</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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	32,117	32,752	(635)
Investment income	109	0	109
Miscellaneous	0	0	0
Total Revenues:	<u>32,226</u>	<u>32,752</u>	<u>(526)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	100	100
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	385	500	115
AUDITORS SERVICES	127	149	22
MARSH MAINT-LITTORAL ZONE	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	321	325	4
Total Physical Environment	<u>833</u>	<u>16,074</u>	<u>15,241</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	54	99	45
Total Capital outlay	<u>54</u>	<u>99</u>	<u>45</u>
Total Expenditures:	<u>887</u>	<u>16,173</u>	<u>15,286</u>
Excess (deficiency) of revenues over expenditures	<u>31,339</u>	<u>16,579</u>	<u>14,760</u>
Other financing sources (uses):			
Transfers out	(6,357)	(11,579)	5,222
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(6,357)</u>	<u>(11,579)</u>	<u>5,222</u>
Net change in fund balance	24,982	5,000	19,982
Fund balances, beginning of year	<u>57,556</u>	<u>0</u>	<u>57,556</u>
Total Fund balances, beginning of year	<u>57,556</u>	<u>0</u>	<u>57,556</u>
Fund balance, end of period	<u>82,538</u>	<u>5,000</u>	<u>77,538</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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	71,501	71,131	370
Investment income	272	0	272
Miscellaneous	93,716	0	93,716
Total Revenues:	<u>165,488</u>	<u>71,131</u>	<u>94,357</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	1,112	0	(1,112)
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	430	430
AUDITORS SERVICES	1,058	1,243	185
TRASH DISPOSAL	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	351	1,000	649
REPAIR & MAINT-ROADS	2,990	10,000	7,010
REPAIR & MAINT-CULVERTS	0	10,000	10,000
Other	11,158	3,705	(7,453)
Total Physical Environment	<u>16,669</u>	<u>42,878</u>	<u>26,209</u>
Capital outlay	784	1,726	942
Total Expenditures:	<u>17,454</u>	<u>44,604</u>	<u>27,150</u>
Excess (deficiency) of revenues over expenditures	<u>148,035</u>	<u>26,527</u>	<u>121,508</u>
Other financing sources (uses):			
Transfers out	(28,515)	(26,527)	(1,988)
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(28,515)</u>	<u>(26,527)</u>	<u>(1,988)</u>
Net change in fund balance	119,519	0	119,519
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>258,362</u>	<u>0</u>	<u>258,362</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 6/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	95	0	95
Total Investment income	95	0	95
Total Revenues:	95	0	95
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	393	462	69
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	11,693	15,000	3,307
LANDSCAPE MAINTENANCE	13,829	22,425	8,596
PRESERVE/EXOTIC MAINT	0	0	0
COMMON AREA MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	4,350	20,700	16,350
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT - IRRIGATION	0	0	0
REPAIR & MAINT- STREET SWEEP	0	5,000	5,000
Other	17,363	20,378	3,015
Total Physical Environment	47,628	83,965	36,337
Capital outlay	0	0	0
Total Expenditures:	47,628	83,965	36,337
Excess (deficiency) of revenues over expenditures	(47,533)	(83,965)	36,432
Other financing sources (uses):			
Transfers out	(1,686)	(2,964)	1,278
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	28,886	39,364	(10,478)
Other	22,890	47,565	(24,675)
Total Capital contributions from landowners	51,777	86,929	(35,152)
Total Other financing sources (uses):	50,090	83,965	(33,875)
Net change in fund balance	2,557	0	2,557
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	86,902	0	86,902

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 6/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Investment income	595	0	595
Miscellaneous	481,424	0	481,424
Total Revenues:	<u>482,020</u>	<u>0</u>	<u>482,020</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	178,868	0	(178,868)
LEGAL SERVICES	5,033	0	(5,033)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	49,258	0	(49,258)
Other	68,995	0	(68,995)
Total Physical Environment	<u>302,154</u>	<u>0</u>	<u>(302,154)</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>302,154</u>	<u>0</u>	<u>(302,154)</u>
Excess (deficiency) of revenues over expenditures	<u>179,866</u>	<u>0</u>	<u>179,866</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(1,343)	0	(1,343)
Total Other financing sources (uses):	<u>(1,343)</u>	<u>0</u>	<u>(1,343)</u>
Net change in fund balance	178,523	0	178,523
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>461,289</u>	<u>0</u>	<u>461,289</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2021 Through 6/30/2022

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A	Unit 5B
Revenues:				
Non-ad valorem assessments	375,496.00	5,371,009.00	407,497.00	386,936.00
Intergovernmental revenues	-	-	-	-
Investment income	368.00	11,858.00	462.00	423.00
Miscellaneous	-	-	-	-
Total Revenues:	375,864.00	5,382,866.00	407,960.00	387,359.00
Expenditures:				
Principal	-	-	-	-
Interest	-	1,892,875.00	56,706.00	16,598.00
Debt issuance costs	47,150.00	-	-	-
Advance Refunding escrow agent	169,489.00	-	-	-
Other	3,756.00	53,712.00	4,076.00	3,870.00
Total Expenditures:	220,394.00	1,946,587.00	60,782.00	20,468.00
Excess (deficiency) of revenues over expenditures	155,470.00	3,436,279.00	347,178.00	366,892.00
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	3,580,000.00	-	-	-
(Discount)/Premium on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	(3,522,935.00)	-	-	-
Total Payment to refunded bonds escrow agent	(3,522,935.00)	-	-	-
Total Other financing sources (uses):	57,065.00	-	-	-
Net change in fund balance	212,535.00	3,436,279.00	347,178.00	366,892.00
Fund balances, beginning of year	89,583.00	7,921,523.00	62,955.00	22,433.00
Fund balance, end of period	302,118.00	11,357,803.00	410,133.00	389,325.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2021 Through 6/30/2022

(In Whole Numbers)

	Unit 9A	Unit 9B	Unit 16	Unit 19
Revenues:				
Non-ad valorem assessments	2,773,865.00	1,309,622.00	725,064.00	-
Intergovernmental revenues	-	-	-	-
Investment income	3,580.00	2,091.00	316.00	1.00
Miscellaneous	-	-	-	-
Total Revenues:	2,777,445.00	1,311,713.00	725,381.00	1.00
Expenditures:				
Principal	-	-	-	-
Interest	227,264.00	176,838.00	41,506.00	-
Debt issuance costs	-	-	58,660.00	-
Advance Refunding escrow agent	-	-	1,290,338.00	-
Other	27,794.00	13,099.00	6,663.00	-
Total Expenditures:	255,058.00	189,936.00	1,397,167.00	-
Excess (deficiency) of revenues over expenditures	2,522,387.00	1,121,777.00	(671,786.00)	1.00
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	(7,016.00)
Refunding debt Issued	-	-	3,275,000.00	-
(Discount)/Premuim on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	(3,275,000.00)	-
Total Payment to refunded bonds escrow agent	-	-	(3,275,000.00)	-
Total Other financing sources (uses):	-	-	-	(7,016.00)
Net change in fund balance	2,522,387.00	1,121,777.00	(671,786.00)	(7,015.00)
Fund balances, beginning of year	840,549.00	866,109.00	840,195.00	7,015.00
Fund balance, end of period	3,362,936.00	1,987,885.00	168,409.00	-

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2021 Through 6/30/2022

(In Whole Numbers)

	Unit 27B	Unit 43	Unit 44	Unit 45
Revenues:				
Non-ad valorem assessments	278,526.00	1,228,209.00	580,667.00	267,943.00
Intergovernmental revenues	-	-	-	-
Investment income	269.00	1,493.00	385.00	304.00
Miscellaneous	-	-	-	-
Total Revenues:	278,795.00	1,229,702.00	581,052.00	268,248.00
Expenditures:				
Principal	-	-	-	-
Interest	19,294.00	134,984.00	50,556.00	44,404.00
Debt issuance costs	39,775.00	-	65,140.00	-
Advance Refunding escrow agent	346,056.00	-	895,078.00	-
Other	2,786.00	12,209.00	5,807.00	2,729.00
Total Expenditures:	407,911.00	147,193.00	1,016,581.00	47,133.00
Excess (deficiency) of revenues over expenditures	(129,116.00)	1,082,509.00	(435,529.00)	221,114.00
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	2,205,000.00	-	4,785,000.00	-
(Discount)/Premuim on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent				
Payment to Refunded Debt	(2,205,000.00)	-	(4,720,860.00)	-
Total Payment to refunded bonds escrow agent	(2,205,000.00)	-	(4,720,860.00)	-
Total Other financing sources (uses):	-	-	64,140.00	-
Net change in fund balance	(129,116.00)	1,082,509.00	(371,389.00)	221,114.00
Fund balances, beginning of year	352,590.00	503,993.00	634,574.00	89,399.00
Fund balance, end of period	223,474.00	1,586,502.00	263,185.00	310,513.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2021 Through 6/30/2022

(In Whole Numbers)

	Unit 46	Unit 53
Revenues:		
Non-ad valorem assessments	751,787.00	3,092,073.00
Intergovernmental revenues	-	-
Investment income	1,370.00	6,024.00
Miscellaneous	-	-
Total Revenues:	753,156.00	3,098,097.00
Expenditures:		
Principal	-	-
Interest	187,919.00	1,110,433.00
Debt issuance costs	-	-
Advance Refunding escrow agent	-	-
Other	7,519.00	30,923.00
Total Expenditures:	195,437.00	1,141,356.00
Excess (deficiency) of revenues over expenditures	557,719.00	1,956,742.00
Other financing sources (uses):		
Transfers in	-	-
Transfers out	-	-
Refunding debt Issued	-	-
(Discount)/Premium on refunded debt	-	-
Special assessment bond proceeds	-	-
Payment to refunded bonds escrow agent	-	-
Payment to Refunded Debt	-	-
Total Payment to refunded bonds escrow agent	-	-
Total Other financing sources (uses):	-	-
Net change in fund balance	557,719.00	1,956,742.00
Fund balances, beginning of year	775,061.00	4,553,586.00
Fund balance, end of period	1,332,780.00	6,510,327.00

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2021 Through 6/30/2022

(In Whole Numbers)

	Unit 2C	Unit 16	Unit 25	Unit 53
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	4,250.00	800.00	23.00	5,364.00
Miscellaneous	-	-	-	-
Total Revenues:	4,250.00	800.00	23.00	5,364.00
Expenditures:				
Capital outlay	2,384,868.00	63,965.00	440.00	4,166,091.00
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Total Expenditures:	2,384,868.00	63,965.00	440.00	4,166,091.00
Excess (deficiency) of revenues over expenditures	(2,380,618.00)	(63,166.00)	(417.00)	(4,160,727.00)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(31,173.00)	(3,464.00)	(92.00)	(27,725.00)
Capital contributions from landowners	86,156.00	28,250.00	-	-
Repayment to landowners	(352,438.00)	-	-	-
Promissory notes issued	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Discount on special assessment bonds issued	-	-	-	-
Premium on special assessment bonds issued	-	-	-	-
Total Other financing sources (uses):	(297,455.00)	24,786.00	(92.00)	(27,725.00)
Net change in fund balance	(2,678,073.00)	(38,379.00)	(509.00)	(4,188,452.00)
Fund balances, beginning of year	5,723,424.00	810,413.00	20,644.00	10,101,523.00
Fund balance, end of period	3,045,351.00	772,034.00	20,135.00	5,913,071.00

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

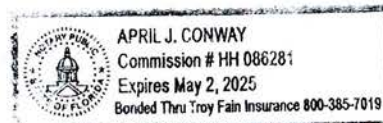
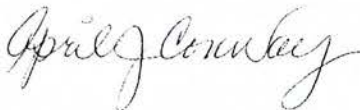
Signed



(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
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**NOTICE OF
ANNUAL MEETING SCHEDULE**

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