



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

ANNUAL LANDOWNERS MEETING AGENDA
ADMINISTRATIVE BUILDING AND EOC
359 HIATT DRIVE
PALM BEACH GARDENS, FLORIDA
November 17, 2021
8:00 a.m.

- 1) Call to Order by Board Secretary
- 2) Proof of Publication
- 3) Establish a Quorum
- 4) Selection of Chair
- 5) Comments from the Public for Items not on the Agenda
- 6) Receive and File Annual Reports
 - a) Engineer
 - b) Attorney
 - c) Auditor
 - d) Executive Director
- 7) Adjourn

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 10/31/2021 and last date of Publication 11/07/2021. 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:	0000666423
Ad Cost:	\$323.36
Paid:	\$0.00
Balance Due:	\$323.36

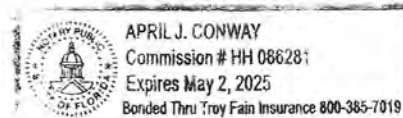
Signed



(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 8th day of November, 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: 0000666423
Ad Cost: \$323.36
Paid: \$0.00
Balance Due: \$323.36

**NOTICE OF
ANNUAL LANDOWNERS MEETING OF
NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT**

NOTICE IS HEREBY GIVEN to all owners of lands located within the jurisdictional boundaries of Northern Palm Beach County Improvement District that pursuant to applicable law, a meeting of the landowners of Northern Palm Beach County Improvement District will be held at 8:00 a.m. on November 17, 2021 in Northern's Administrative Complex, 359 Hiatt Drive, Palm Beach Gardens, Florida, 33418 for the purpose of:

1. Receiving annual reports and taking such action with respect thereto as the landowners may determine; and
2. Transacting such other business as may properly come before the meeting.

If a person decides to appeal a decision with respect to any matter considered at such meeting, he or she may need to ensure that a verbatim record of the proceedings 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 date of the meeting.

BOARD OF SUPERVISORS
NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT
Matthew J. Boykin, President
10-31, 11-7/2021

0000666423-01

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

Arcadis U.S., Inc.
1500 Gateway Boulevard
Suite 200
Boynton Beach
Florida 33426
Tel 561 697 7000
Fax 561 369 4731
www.arcadis.com

Subject:
District Engineer's 2020/2021 Annual Report

INFRASTRUCTURE

Date:
October 19, 2021

Dear Board Members:

Contact:
Robert W. Lawson, P.E.

Acting in our capacity as District Engineer during fiscal year 2020/2021, Arcadis U.S., Inc. is pleased to submit our 2020/2021 Annual Engineer's Report for the period between October 1, 2020, and September 30, 2021.

Phone:
561-697-7002

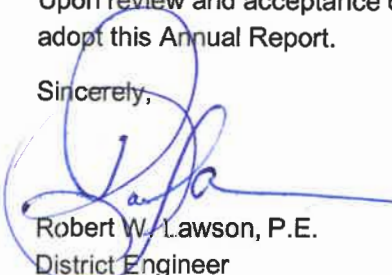
This report is submitted in accordance with Florida Statute 298.26 and describes the progress made and activities undertaken in furtherance of the various water control plans within the District during the past fiscal year.

Email:
bob.lawson@arcadis.com

Upon review and acceptance of this report we request the Board of Supervisors adopt this Annual Report.

Our ref:
WF0590GE.0000

Sincerely,


Robert W. Lawson, P.E.
District Engineer

Northern Palm Beach County Improvement District

District **Engineer's Annual Report**

October 2021



GENERAL OVERVIEW

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

- 1) Ongoing coordination regarding modification of details, specifications, facilities maps and procedures as requested.
- 2) Continuation of on-going duties as District Engineer such as providing representation at monthly Board meetings and assistance to the Board of Supervisors and District staff on various engineering related issues.
- 3) Over the past year the District Engineer has reviewed approximately 46 permits and plats.
- 4) Provided Engineering construction plans for various District Infrastructure projects.
- 5) Assisted District Staff in the bidding and award of Contracts for construction of public infrastructure within District Units of Development.
- 6) Amended Plans of Improvement for Units 16 and 53
- 7) Assisted District staff in selecting and assigning engineering work to consulting engineers for projects associated with specialty consultant review, infrastructure improvements, reports, roadway rehabilitation, and control structure modifications.

Unit Updates

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

No significant activity has occurred in the past year.

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

No significant activity has occurred in the past year.

UNIT NO. 2C (ALTON)

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

Prj 616-Unit 2C- Neighborhood 2, Parcel D Improvement Project was Awarded to J.W. Cheatham, LLC in January 2021. Construction is anticipated to be completed by the end of the year.

Prj 618-Unit 2C Alton- Phase 1 Final Paving was Awarded to J.W. Cheatham, LLC in June 2021. A Notice to proceed was issued July 2021 and construction is nearing completion.

Prj 628-Unit 2C Alton- Parcel G Phase III was Awarded in September 2021. A Notice to proceed is expected to be issued in the next month and construction will commence thereafter.

No other significant activity has occurred in the past year.

UNIT NO. 3 (HORSESHOE ACRES/SQUARE LAKE)

No significant activity has occurred in the past year.

UNIT NO. 3A (WOODBINE)

No significant activity has occurred in the past year.

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

No significant activity has occurred in the past year.

UNIT NO. 5 (ROLF PROPERTY)

In April 2021 the Board of Supervisor's approved issuance of a purchase order to Mock Roos and Associates to assist District Staff with the design and permitting of the rehabilitation of the existing 96-inch culvert connection running under Jog Road. The culvert provides the discharge connection from Unit 5C Riverwalk into the Unit 5A Vista Center Water Management System. Currently, Design Plans are under review by Palm Beach County and South Florida Water Management District. The District's Grant Manager is pursuing grant opportunities for this work and a loan will be obtained to cover the cost of the work upon completion of the design and permitting process. The project is expected to be publicly bid in 2022.

No other significant activity has occurred in the past year.

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

At District Staff's request, Arcadis subcontracted Quantum Electrical Engineering, Inc. to assess and prepare LED Lighting conversion plans for Vista Parkway, Vista Parkway South and Vista Parkway North. The Project was Publicly Bid, and a contract was awarded to Ferreira Construction in March 2021. The LED Lighting upgrade was completed in September 2021.

At District Staff's request Arcadis prepared plans for the rehabilitation of a 54-inch corrugated metal culvert under Emerald Dunes Drive. Arcadis is coordinating requested material changes by District staff at this time and the plans are expected to be priced by the District General Services Contractors thereafter.

No other significant activity has occurred in the past year.

UNIT NO. 5B (BAYWINDS)

No significant activity has occurred in the past year.

UNIT NO. 5C (RIVERWALK)

No significant activity has occurred in the past year.

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

No significant activity has occurred in the past year.

UNIT NO. 7 (DYER BOULEVARD)

No significant activity has occurred in the past year.

UNIT NO 9 (ADMIRALS COVE WEST)

No significant activity has occurred in the past year.

UNIT NO 9A (ABACOA I)

No significant activity has occurred in the past year.

UNIT NO. 9B (ABACOA II)

No significant activity has occurred in the past year.

UNIT NO. 11 (PGA NATIONAL)

At the request of District Staff, Arcadis prepared plans for the milling and resurfacing of the Avenue of Champions from PGA Blvd. to Tournament Blvd. The project was publicly bid and a contract was awarded to Ranger Construction in April 2021. The project was completed in September 2021.

At the request of District Staff Arcadis prepared plans for adjustments to the pathway on the west side of Avenue of the Champions at the Guardhouse to eliminate drop off hazard. The improvements were completed in September 2021 as part of the milling and resurfacing work and the District is in the process of providing a Bill of Sale to the City of Palm Beach Gardens for a new crosswalk and solar powered pedestrian flashers installed at the City's request on Fairview Drive.

At the request of District Staff, Arcadis prepared plans for the design of a pedestrian crosswalk from General Pointe Trace across Ryder Cup Boulevard and update two existing pathway connections on Ryder Cup Boulevard to conform with ADA standards. The project was priced by the District's general services contractors, a purchase order was issued, and the work was completed in August 2021.

No other significant activity has occurred in the past year.

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

No significant activity has occurred in the past year

UNIT NO. 14 (EASTPOINTE)

The Eastpointe Country Club entered into a tri-party agreement with Northern and a private developer in June 2019 to authorize the back fill and hard piping of an existing Northern owned/maintained ditch with the intention of utilizing the former ditch area in the development of a residential subdivision. The stormwater flow and storage within the existing ditch will be incorporated into the residential development's constructed infrastructure and the golf course will expand their existing lakes to provide the loss in surface storage resulting from the ditch backfill. The golf course expansion work is complete, and the Club is in the process of turning over the associated improvements to Northern at this time.

At the request of District Staff, Arcadis prepared a plan exhibit and bid documents for the rehabilitation of a 42-inch corrugated metal culvert in Eastpointe using cast in place trenchless technology methods. The District's Grant Manager is pursuing grant opportunities for this work and the project will be publicly bid

No other significant activity has occurred in the past year.

UNIT NO. 15 (VILLAGES OF PALM BEACH LAKES)

At the request of District Staff, Arcadis prepared plans and bid documents for replacement of control structures W-3 and W-4 in January 2021. The District's Grant Manager is pursuing grant opportunities for this work and the project is expected to be publicly bid in 2022.

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

No other significant activity has occurred in the past year.

UNIT NO. 16 (PALM BEACH PARK OF COMMERCE)

At the landowner's request, Arcadis prepared the 9th Amendment to the Plan of Improvements for the Unit removing approximately 2400 LF of two and four lane roadways along with a bridge crossing bisecting a large vacant parcel. The 9th Amendment added approximately 900 LF of two-lane roadway providing a connection to the noted Parcel from the Park's roadway system. The Resolution adopting the amendment was approved by the Board of Supervisors in August 2021.

At the request of District Staff, AECOM is completing drainage improvement plans for Park of Commerce Blvd. in advance of the mill and resurface work proposed in future fiscal years.

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

No other significant activity has occurred in the past year.

UNIT NO. 18 (IBIS GOLF & COUNTRY CLUB)

In compliance with the Amended and Restated Operation & Maintenance Agreement between the City of West Palm Beach and NPBCID that was executed in June 2018, Northern hired a limnologist to prepare water quality studies of the lakes within the Unit. Northern's limnologist completed a design program for

alum application to the lakes to reduce the potential for phosphorus flux. Design Program Plans and Bid Documents are under review by the City of West Palm Beach at this time.

No other significant activity has occurred in the past year.

UNIT NO. 19 (REGIONAL CENTER)

No significant activity has occurred in the past year.

UNIT NO. 19A (REGIONAL CENTER IRRIGATION SYSTEM)

No significant activity has occurred in the past year.

UNIT NO. 20 (JUNO ISLES)

In September 2021 the Board of Supervisor's approved issuance of a purchase order to WGI, Inc. to evaluate the condition of the Unit's existing salinity weir and provide a recommendation for either rehabilitation or replacement of the existing weir structure. The evaluation and recommendation for rehabilitation or replacement is expected to be complete in the first quarter of 2022. Project Permitting is expected to occur in early 2022, with bidding and construction expected to occur in fiscal year 2022/2023. The District's Grant Manager is pursuing grant opportunities for this work and a loan will be obtained to cover the cost of the work upon completion of the design, permitting and bidding process.

No other significant activity has occurred in the past year.

UNIT NO. 21 (OLD MARSH)

No significant activity has occurred in the past year.

UNIT NO. 23 (THE SHORES)

No significant activity has occurred in the past year.

UNIT NO. 24 (IRONHORSE)

No significant activity has occurred in the past year.

UNIT NO. 25 (PALM BEACH INTERNATIONAL RACEWAY)

No significant activity has occurred in the past year.

UNIT NO. 27B (BOTANICA)

No significant activity has occurred in the past year.

UNIT NO. 29 (NORTH FORK)

No significant activity has occurred in the past year.

UNIT NO. 31 (BALLENISLES COUNTRY CLUB)

The BallenIsles Community Association (Association) received a Permit in August of 2021 for the demolition and construction of the PGA Guard House facility within the BallenIsles Boulevard ROW approximately 100 feet southward of the existing location. The relocation requires modification of existing drainage interconnects which are being completed with the Guard House construction Work. The Association entered into a Purchase and Sales Agreement with the District to facilitate the design, permitting and replacement of the existing PGA Guard House and the Guard House will be purchased by Northern per the requirements of the Agreement upon completion of construction and close out of all required Permits. Construction is underway and is expected to be complete in 2022.

The BallenIsles Country Club obtained a permit in May 2021 for construction of new pickleball courts requiring the expansion of an existing golf course lake to compensate for the back-fill of an on-site lake in the new pickleball court area. Construction is ongoing.

No other significant activity has occurred in the past year.

UNIT NO. 32 (PALM COVE)

No significant activity has occurred in the past year.

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

No significant activity has occurred in the past year.

UNIT NO. 34 (HIDDEN KEY)

No significant activity has occurred in the past year.

UNIT NO. 38 (HARBOUR ISLES)

No significant activity has occurred in the past year.

UNIT NO. 41 (MYSTIC COVE)

No significant activity has occurred in the past year.

UNIT NO. 43 (MIRASOL)

No significant activity has occurred in the past year.

UNIT NO. 44 (THE BEAR'S CLUB)

No significant activity has occurred in the past year.

UNIT NO. 45 (PASEOS)

Arcadis coordinated with District staff to provide drainage improvement plans along the southern curb line at the terminus of Via Bosque. The Work was bid in July of 2020 and was awarded to JW Cheatham, LLC. The Work was completed in November of 2020.

Arcadis also coordinated with District staff to prepare sidewalk and roadway improvement plans on Via Castilla where existing oak trees had displaced sections of both sidewalk and roadway. This Work was permitted through the Town of Jupiter and is expected to be bid and completed in FY 21/22.

No other significant activity has occurred in the past year.

UNIT NO. 46 (JUPITER COUNTRY CLUB)

No significant activity has occurred in the past year.

UNIT NO. 47 (JUPITER ISLES)

No significant activity has occurred in the past year.

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

No significant activity has occurred in the past year.

UNIT NO. 51 (FRENCHMAN'S HARBOR)

No significant activity has occurred in the past year.

UNIT NO. 53 (ARDEN)

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

PRJ. 625 Parcels J, G South & I South, was awarded in April 2021 to Centerline Utilities, Inc. A Notice to Proceed was issued in June 2021. Construction is ongoing.

PRJ. 627 Parcels G North and H South, was awarded in June 2021 to Centerline Utilities, Inc. A Notice to Proceed was issued in August 2021. Construction is ongoing.

No other significant activity has occurred in the past year.

Arcadis U.S., Inc.

1500 Gateway Boulevard

Suite 200

Boynton Beach, Florida 33426

Tel 561 697 7000

Fax 561 369 4731

www.arcadis.com

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**CALDWELL PACETTI
EDWARDS SCHOECH & VIATOR LLP**

ATTORNEYS AT LAW

MANLEY P. CALDWELL, JR.
KENNETH W. EDWARDS
CHARLES F. SCHOECH
MARY M. VIATOR
WILLIAM P. DONEY
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OF COUNSEL
BETSY S. BURDEN

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

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

November 17, 2021

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

Re: Caldwell Pacetti Edwards Schoech & Viator LLP – 2021 Annual Report

Dear Board Members:

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

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

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

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

- (a) Assisted in addressing the continued operation of Northern's affairs during the ongoing Covid-19 epidemic.
- (b) Assisted in settlement of FDOT's acquisition of a Temporary Construction Easement within Unit No. 2C for its I-95 Project.
- (c) Assisted in the adoption of the Second Amendment to the Unit of Development No. 15 Plan of Improvements.
- (d) Assisted in the preparation and execution of an Exchange Agreement for Unit No. 16, plus adoption of the Ninth Amendment to its Plan of Improvements.
- (e) Assisted in the negotiation and execution of the First, Second and Third Amendments to the Sale and Purchase Agreement for the BallenIsles Guardhouse within Unit No. 31.
- (f) Assisted in the adoption of the First Amendments to the Unit No. 53's Plan of Improvements and Report of Engineer, plus associated sale of the Unit's \$10,700,000 Series 2021 Bonds.
- (g) Assisted in overseeing and distributing legislative enactments.

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

Respectfully Submitted,

A handwritten signature in blue ink that reads "Kenneth Edwards". The signature is written in a cursive style with a large initial "K".

Caldwell Pacetti Edwards Schoech & Viator LLP

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Northern Palm Beach County Improvement District (District), as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of September 30, 2020, and the respective changes in financial position, thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary Information

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

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

Other Information

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

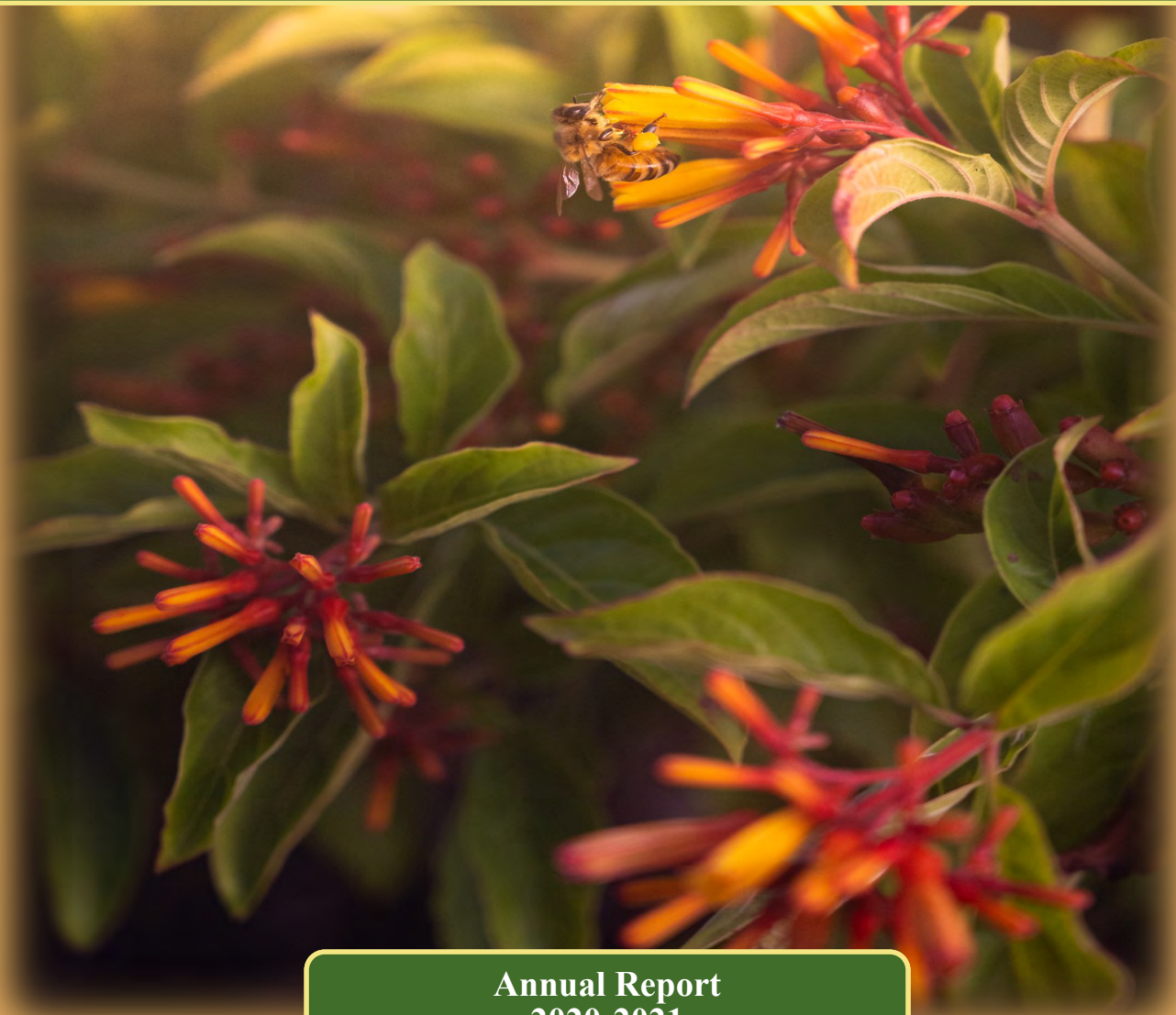
Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 3, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Marcum LLP

West Palm Beach, Florida
March 3, 2021

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT



Annual Report 2020-2021



BOARD OF SUPERVISORS

Adrian M. Salee
Treasurer

Ellen T. Baker
Board Member

Matthew J. Boykin
President

L. Marc Cohn
Vice President

Gregory Block
Secretary

ADMINISTRATIVE OFFICIALS

Kimberly Leser, PE
District Engineer

Dan Beatty, PE
Executive Director

Katie Roundtree, CPA, CPFO
Director of Finance & Administration

OPERATIONS AND MAINTENANCE

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

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

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



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



BOARD OF SUPERVISORS AND ORGANIZATIONAL STRUCTURE

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

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

RESPONSE TO COVID 19 PANDEMIC & EMERGENCY PREPAREDNESS

As the COVID19 pandemic continued into the new year, Northern Staff remained vigilant with safety precautions, requiring masks to be worn within the building. Most non-Board meetings are held using computer software. Board Meetings were held in person starting in November 2020, but social distancing and mask requirements continued. These measures have been effective and Staff remains healthy. We continue to work diligently to maintain safety measures and keep the virus from spreading among Staff.

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

CONSTRUCTION AND CONTRACT ACTIVITY

Northern expended approximately \$6.4 million in capital construction projects during the past fiscal year. This activity took place primarily in two developments, Unit of Development No. 2C, Alton and Unit of Development No. 53, Arden. In the Alton project, approximately \$2.7 million in projects were constructed during the last fiscal year. This development project will continue over the next three to five years. In Arden, approximately \$2.2 million in contract projects were constructed. This project will also continue over the next three to five years. Additional capital projects included the rehabilitation of roads within Unit of Development No. 11, PGA National. Two additional stormwater pumps were installed in Unit of Development No. 21, Old Marsh in order to provide redundant capacity. As mentioned previously, a replacement water tank was installed at the Emergency Operations Center. LED street lighting was installed in Unit of Development No. 5A, Vista Center. Fuel tank replacements for standby emergency generators were constructed for two pump stations in Northern. Funds necessary to complete this construction activity came from Bond Funds, Landowner contributions and Special Revenue Maintenance Funds.



Unit of Development No. 2C—Alton



Unit of Development No. 53—Arden

PUBLIC RELATIONS

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

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

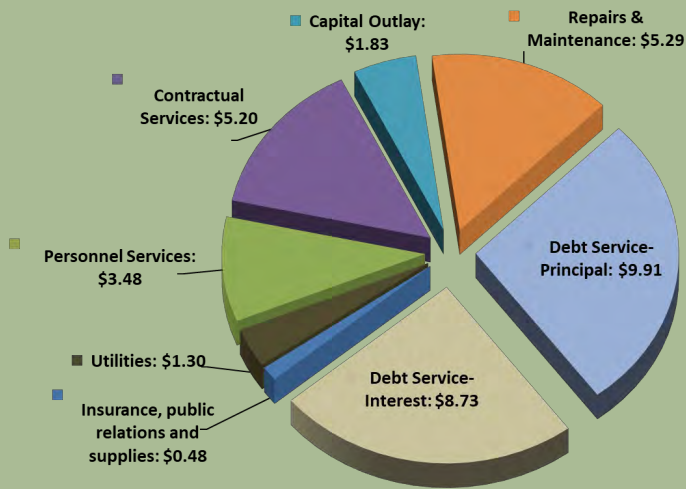
BUDGET AND FINANCIAL MANAGEMENT

Marcum, LLP audited Northern’s Annual Financial Report for the fiscal year ended September 30, 2020, and issued an unmodified opinion. In addition, there were no adverse Management Letter comments. An unmodified opinion indicates that the financial statements, in all material respects, fairly present the financial position and respective changes in the financial position of Northern. Northern has never received less than an unmodified opinion on its financial statements.

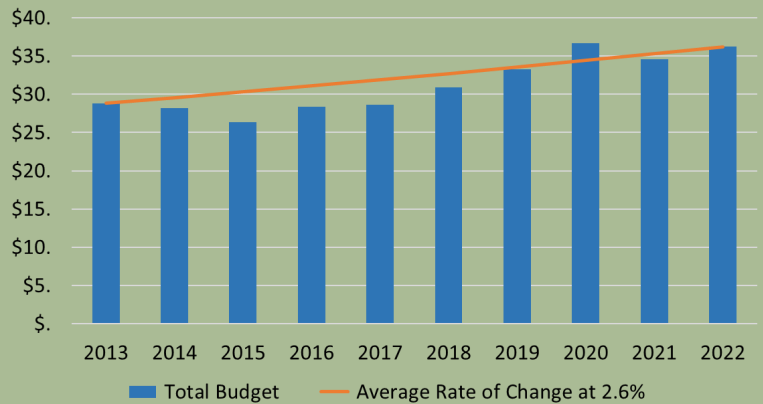
During fiscal year 2020/2021, Northern expended approximately \$37 million on various costs. This included \$19 million in debt service costs, \$6 million in capital outlay and \$12 million in maintenance/operations costs.

Looking ahead, the total recommended Fiscal Year 2021/2022 Budget of approximately \$36.2 million represents a 4.7% increase from the Fiscal Year 2020/2021 Budget. (Northern does not budget for Capital Outlay paid from bond proceeds or Landowner funds). In preparation of the prior year’s budget, Staff made a specific effort to scale back some of the larger replacement and maintenance projects due to the uncertain economic climate associated with the COVID-19 pandemic and potential economic fallout. We now appear to be in a more stable environment and are able to budget for a more typical year with less dependence on the use of reserves. The main components of the increased budgets are contractors’ requests for modest increases in contract rates, resumption of the aerator expansion program and using less fund balance to fund necessary maintenance projects. After careful consideration, Northern’s Board of Supervisors approved the 2021/2022 Budget in August 2021. In an effort to fully communicate Northern’s spending plan to its constituents, Staff discussed proposed budgets with many of the community representatives, including Property Managers, Homeowner/Property Association representatives and landowners.

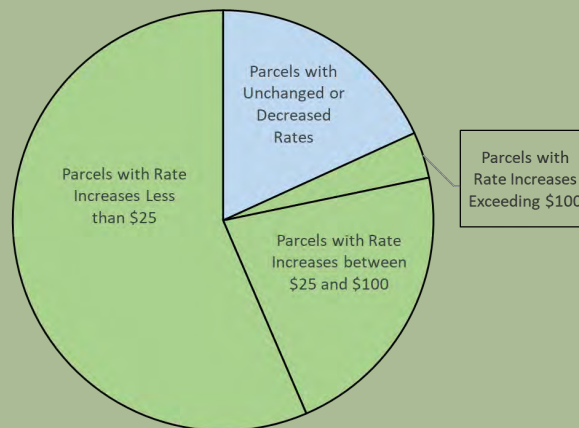
Total 2021/2022 Budget



TOTAL BUDGET—10 YEAR HISTORY



Comparison of 2021 vs 2022 Proposed Assessment Rates



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

USE OF TECHNOLOGY

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



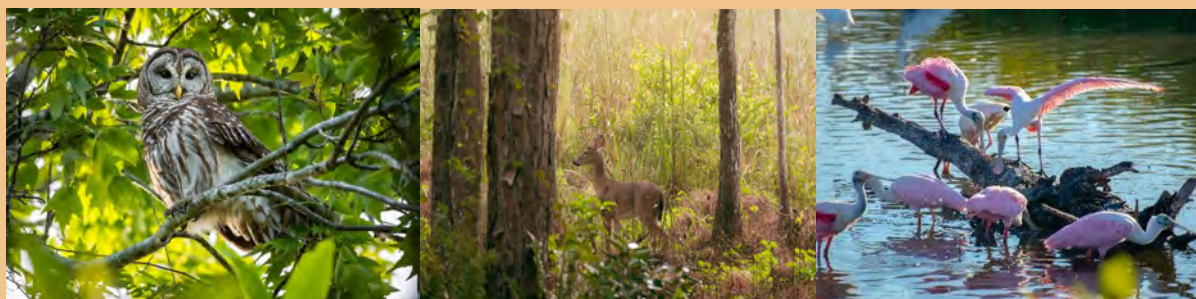
Northern continues to advance its Geographic Information System (GIS) program populating new layers of data and updating information as collected. Information can be accessed via laptops and mobile applications. A publicly available platform is now accessible on Northern's website, www.npbcid.org. A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

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

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

ENVIRONMENTAL STEWARDSHIP

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

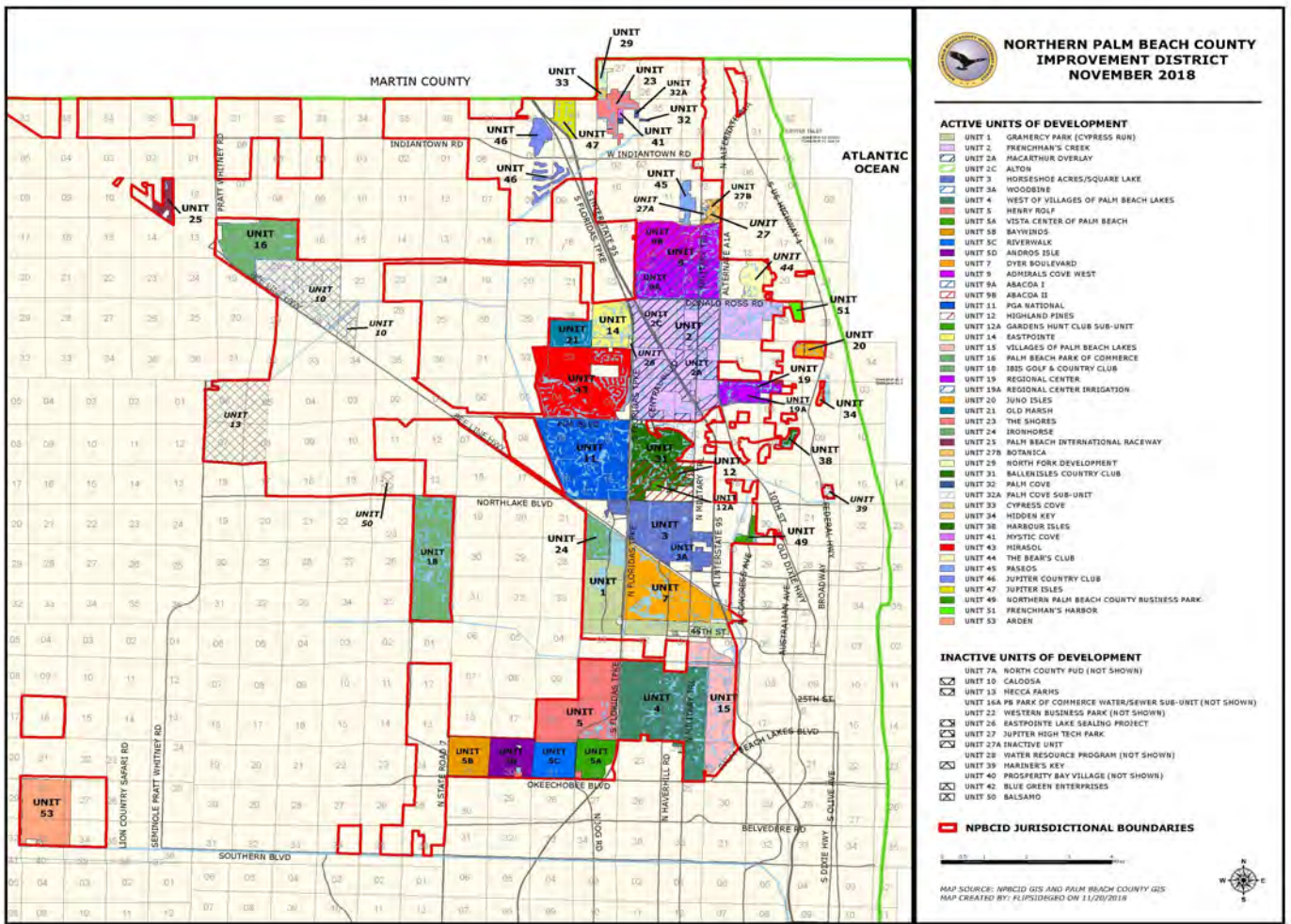


OUR VISION STATEMENT

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

OUR MISSION STATEMENT

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



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

561-624-7830

Fax 561-624-7839

E-mail: office@npbcid.org

www.npbcid.org



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REGULAR MEETING AGENDA
ADMINISTRATIVE BUILDING AND EOC
359 HIATT DRIVE
PALM BEACH GARDENS, FLORIDA
November 17, 2021
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes – October 27, 2021 Regular Meeting
- 5) Nomination & Election of Officers:
 - a) President
 - b) Vice President
 - c) Secretary
 - d) Assistant Secretary
 - e) Treasurer
 - f) Assistant Treasurer
- 6) Consider Appointments:
 - a) Committee Appointments
 - b) Intergovernmental Representatives & Miscellaneous Appointments
- 7) Comments from the Public for Items not on the Agenda
- 8) **Consent Agenda (Ask for Public Comment before approving Consent Agenda)**
 - a) Unit No. 11 – PGA National
 - i) Consider Purchase Order to Crocs, LLC
 - ii) Consider Bill of Sale to Palm Beach Gardens
 - b) Unit No. 16 – Palm Beach Park of Commerce
Consider Certificates of Correction
 - c) General
 - i) Consider Signatory Resolution (2021-09)
 - ii) Consider Vehicle Purchase Authorization
 - iii) Consider Purchase Order to Murray Logan Construction, Inc.
 - d) Payment Requests

9) **Regular Agenda**

- a) Multi-Unit
Refunding Loan Update
- b) Unit No. 2C – Alton
Status Report
- c) Unit No. 44 – The Bear’s Club
Consider First Amendment to Maintenance Agreement
Ask for Public Comment
- d) Unit No. 53 - Arden
 - i) Status Report
 - ii) Consider Change Order to Centerline Utilities, Inc. – Parcels G-South, I-South and J (CO No. 3)
Ask for Public Comment
- e) General
SCADA Presentation

10) Miscellaneous Reports:

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

11) Receive and File

12) Comments from the Board

13) Adjourn

Please note the following upcoming meetings:

December 15, 2021 – 8:00 a.m.- Regular Meeting

January 26, 2022 – 8:00 a.m.- Regular Meeting

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 10/27/21**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:00 a.m. on October 27, 2021, in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida.

1) ROLL CALL

There were present Board President Matthew J. Boykin and Supervisors L. Marc Cohn, Adrian M. Salee, Gregory Block, and Ellen T. Baker; Executive Director O'Neal Bardin, Jr.; District Engineer Robert W. Lawson of Arcadis and General Counsel Kenneth W. Edwards of Caldwell Pacetti, et al.

Also present were Deputy Director Dan Beatty; Finance Director Katie Roundtree; District Clerk Susan Scheff; Staff Engineer Kim Leser; Nate Eckloff of Piper Sandler; and Northern's Administrative and Operations Staff.

2) ESTABLISHMENT OF A QUORUM

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

3) ADDITIONS OR DELETIONS TO THE AGENDA

Mr. Bardin stated that Staff is requesting the removal of Item c) from the Consent Agenda for Unit No. 16, Palm Beach Park of Commerce, and Item e) from the Regular Agenda for Unit No. 44, The Bear's Club, noting that these items are not quite ready for Board consideration at this time, and the Board consented to the request.

4) APPROVAL OF MINUTES

A **motion** was made by Mr. Cohn, seconded by Mr. Salee and unanimously passed approving the Minutes of the September 22, 2021 Regular Meeting.

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

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

6) CONSENT AGENDA

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

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

- a) Unit No. 3 – Horseshoe Acres/Square Lake
Consider Certificates of Correction
- b) Unit Nos. 9A/9B – Abacoa I & II
Consider Purchase Order to Superior Construction Services
- ~~e) Unit No. 16 – Palm Beach Park of Commerce
Consider Acceptance of Bill of Sale
(This item was removed from the agenda at the beginning of the meeting.)~~
- d) Payment Requests

copies of which are contained in applicable Northern files.

7) REGULAR AGENDA

a) MULTI-UNIT

i) Consider Purchase Order to Data Flow Systems

Mr. Beatty stated that Data Flow Systems is Northern’s sole source SCADA Telemetry System provider and this project was initiated and budgeted for this fiscal year. He explained that this item involves the replacement of several of Northern’s Programmable Logic Controllers (PLCs), which are essentially the brains of the telemetry units. He further explained that the PLCs are over 20 years old, noting that they have become obsolete and are no longer supported for maintenance.

Mr. Beatty reported that he looked into what will happen with the old units and was informed that Data Flow will be recycling them. He stated that the total amount of the Purchase Order is \$100,008.00 and Staff recommends approval.

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

A **motion** was made by Mr. Cohn, seconded by Mr. Salee and unanimously passed approving Purchase Order No. 22-4 to Data Flow Systems in the amount of \$100,008.00.

ii) Consider Purchase Order to WGI

Mr. Beatty reported that WGI previously made a presentation to the Board with regard to the Light Detection and Ranging (LiDAR) technology which they are using to collect data for Northern. He explained that data collection was Phase I of the project. This Purchase Order is for Phase II, which involves the integration of the data into Northern's Geographic Information System (GIS). Mr. Beatty displayed an example of this technology from Northern's pilot program using data from Unit No. 38, Harbour Isles. He stated that the Purchase Order is in the amount of \$99,400.00 for Phase II and Staff recommends approval.

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

A **motion** was made by Mr. Cohn, seconded by Mr. Salee and unanimously passed approving Purchase Order No. 22-15 to WGI in the amount of \$99,400.00.

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

Mr. Beatty began his report by showing the Board the Unit map and then displayed a site plan and aerial photo which delineated Parcel D of the Alton development. He reported that the construction is going well and is almost completed, noting that temporary striping is in place where appropriate. Mr. Beatty explained that Northern will delay the final lift of asphalt in various areas until the developer has a certain amount of homes completed in those areas in order to avoid subsequent pavement appearance

issues. He then showed photos of the milling and final lift of asphalt on Alton Boulevard and in Neighborhood 1.

Mr. Block asked if Staff has received any complaints from residents with regard to the paving activities. Mr. Beatty praised the contractor's milling and paving operations and advised that Northern has not received any complaints regarding this work.

Ms. Baker asked if the roadway is four lanes, and Mr. Beatty responded affirmatively.

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

**c) UNIT OF DEVELOPMENT NO. 14 – EASTPOINTE
Consider Second Amendment to Agreement and Replacement Quit Claim Deed**

Mr. Bardin stated that Northern entered into an Agreement with Eastpointe to convey to them a piece of property that contains a drainage ditch and, in consideration of that conveyance, Eastpointe will construct a modern culvert system and convey it to Northern. He explained that this exchange allows for the piece of property being conveyed by Northern to be redeveloped into townhomes. He further explained that the project has not moved as quickly as originally anticipated, noting that Northern approved a First Amendment to the Agreement in November of last year extending deadlines set forth in the Agreement for one year. Staff is requesting the Board approve a Second Amendment to the Agreement extending the deadlines for an additional year and authorizing a replacement Quit Claim Deed to be held in escrow, as the original will be expiring in the next week or so. Mr. Bardin reported that this replacement Quit Claim Deed will be held in trust pursuant to the Agreement.

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

A **motion** was made by Mr. Cohn, seconded by Mr. Salee and unanimously passed approving the Second Amendment to NPBCID Agreement and replacement Quit Claim Deed.

c) UNIT OF DEVELOPMENT NO. 31 – BALLENISLES COUNTRY CLUB

i) Consider Approval of Payment Schedule and Request for First Installment Payment

Mr. Beatty explained that this is a two-part request, reporting that Northern entered into a Sale and Purchase Agreement with BallenIsles Community Association, Inc. for the construction and eventual purchase of the Guardhouse at the PGA Boulevard entrance. He stated that Northern has received the associated Payment Schedule as well as a request for the first installment payment in the amount of \$240,817, which represents 11% of the total contract. He noted that Staff recommends approval.

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

A **motion** was made by Mr. Cohn, seconded by Mr. Salee and unanimously passed approving the Payment Schedule and Request for First Installment Payment to BallenIsles Community Association, Inc. in the amount of \$240,817.

ii) Consider Purchase Order to BallenIsles Community Association, Inc.

Mr. Beatty stated that this Purchase Order is the accounting mechanism that Northern will use to pay for the Guardhouse. He explained that the total amount of this Purchase Order represents the total Sale and Purchase Order amount of \$2,189,248 and Staff recommends approval.

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

A **motion** was made by Mr. Cohn, seconded by Mr. Salee and unanimously passed approving the Purchase Order No. 22-9 to BallenIsles Community Association, Inc. in the amount of \$2,189,248.

**~~d) UNIT OF DEVELOPMENT NO. 44 – THE BEAR’S CLUB
Consider First Amendment to Maintenance Agreement~~**

This item was removed from the agenda at the beginning of the meeting.

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

Mr. Beatty gave a status report of this project, initially displaying the Unit map and site plan, followed by aerial photos of Pod G of the Arden development. He reported that Northern has received a request for a considerable time extension from a contractor, noting that Staff is in the process of reviewing this request for future Board consideration. He further reported that the contractor has been experiencing some delays, and Staff will be working with them to determine the propriety of those delays and the related time extension request for possible future presentation to the Board.

Mr. Boykin asked what the contractor's reasoning is for the delays, and Mr. Beatty advised that they are claiming there is a shortage of skilled labor, resulting in difficulty supplying sufficient crews for the underground work. Mr. Beatty further advised that there are some contractual issues associated with this request, and Staff will continue to work on this issue.

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

f) GENERAL

i) Needs Analysis Status Report

Mr. Beatty stated the Florida Association of Special Districts has submitted a template for the State-required "Needs Analysis", noting that Northern Staff will modify the template to fit Northern's specific needs. He also stated that he recently attended a webinar, hosted by South Florida Water Management District, with regard to resiliency and will be integrating that into the Needs Analysis report. He noted that he will provide the Board with status reports from time to time as Northern moves forward with its preparation of the report for submittal to the County prior to the June 2022 due date.

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

ii) Consider Appointment of Kimberly Leser as District Engineer

Mr. Bardin stated that Northern has been undergoing a significant reorganization of the Staff and, as part of that effort, Staff is asking the Board to approve the appointment of Kimberly Leser as the District Engineer on today's date in conjunction with the following Third Amendment to the prior District Engineer's Agreement.

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

A **motion** was made by Mr. Cohn, seconded by Mr. Salee and unanimously passed accepting Staff's recommendation of the following motion, as drafted by General Counsel:

"I move that the Board appoint Ms. Kimberly A. Leser as Northern's District Engineer to carry out such duties as are required of a District Engineer in accordance with Chapter 298, Florida Statutes. The statutory duty requirements and term of such appointment shall be governed by and carried out in accordance with Chapter 298, Florida Statutes, but are to be supplemental to those professional engineering services for which Ms. Leser was previously engaged by the Executive Director to whom she shall otherwise report."

Mr. Boykin congratulated Ms. Leser on her appointment.

iii) Consider Third Amendment to Professional Engineering Services Contract with Arcadis, U.S., Inc.

Mr. Beatty stated that this Amendment removes the District Engineer duties from Arcadis as of today's date and modifies the Agreement with them to conform with those of Northern's other Project and Consulting Engineers.

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

A **motion** was made by Mr. Cohn, seconded by Mr. Salee and unanimously passed approving the Third Amendment to Professional Engineering Services Contract with Arcadis U.S., Inc.

iv) Consider Revisions to Engineering Standards Manual

Mr. Beatty stated that these revisions to the Engineering Standards Manual, which are included in the Board's materials, are required as part of the reorganization of Staff. He explained that the revisions involve removal of references to the responsibilities of the Deputy Director which will now fall under the

responsibilities of the District Engineer. Mr. Beatty noted that, if the revisions are approved, they will take effect on November 13, 2021.

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

A **motion** was made by Mr. Cohn, seconded by Mr. Salee and unanimously passed approving the revisions to the Engineering Standards Manual.

v) Consider Revisions to Accounting Manual

Ms. Roundtree stated that, related to Mr. Beatty's previous report, revisions to Northern's Accounting Manual were also necessary. She explained that these revisions were a bit more extensive, as they not only included revisions associated with the reorganization, but also included revisions with respect to Northern's internal controls to reflect title changes and electronic banking procedures. She noted that these changes would also take effect after November 13, 2021, if approved.

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

A **motion** was made by Mr. Cohn, seconded by Mr. Salee and unanimously passed approving the revisions to the Accounting Manual.

8) MISCELLANEOUS REPORTS

a) ENGINEER

Mr. Lawson had nothing to report.

b) ATTORNEY

Mr. Edwards had nothing to report.

c) EXECUTIVE DIRECTOR

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

In honor of Mr. Bardin's last Board Meeting, Mr. Boykin presented Mr. Bardin with an award acknowledging his years of service at Northern.

Mr. Bardin thanked the Board for the opportunity to serve for these many years and stated that he is sure the organization will continue to thrive and prosper.

Mr. Boykin thanked Mr. Bardin on behalf of the Board for his years of service, expressed his hope that he enjoys his retirement, and asked if anyone else had something to add.

The rest of the Board also wished Mr. Bardin well.

Mr. Block, who is a runner, added that he runs through many of the communities that the District manages. He noted that his observations of how well run they are and what a good steward Northern is of those communities is what brought him here. He further explained that when he first met O'Neal, he began to understand how he and the team have done such a great job and he expressed his appreciation.

Mr. Bardin once again acknowledged that it is a result of teamwork, noting that everyone in the organization is represented at this meeting today and they are the reason that the organization has been successful.

Mr. Boykin thanked all of the Staff.

9) RECEIVE AND FILE

The following items were presented to be received and filed:

- Northern Quarterly Financial Report; and
- Proof of Publication of Meeting Notice

copies of which are contained in Northern's records.

10) COMMENTS FROM THE BOARD

There were no further comments from the Board.

11) ADJOURN

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

President

Assistant Secretary

**NPBCID BOARD
APPOINTED OFFICERS
As of 11/18/20**

BOARD OFFICERS

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

**NPBCID BOARD-APPOINTED
COMMITTEES
As of 11/18/20**

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

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

Members:

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

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

Members:

Gregory Block
Matthew J. Boykin
Adrian Salee (alternate)

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

A. Loxahatchee River Management Coordinating Council

Jonathan T. Ricketts

B. Palm Beach North Chamber of Commerce

L. Marc Cohn
Adrian M. Salee

C. Forum Club of the Palm Beaches

O'Neal Bardin, Jr.
Ellen T. Baker - alternate

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

C. Danvers Beatty
Adrian M. Salee – alternate

E. Western Communities Council

Ken Roundtree

F. Board Liaisons - Intergovernmental Agencies

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



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

EXECUTIVE SUMMARY

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

DATE: November 17, 2021

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

RE: Unit of Development No. 11 - PGA National
Consider Purchase Order No. 21-886 to Crocs, LLC
Lake Interconnect Pipe Cleaning

Background

Northern constructed, owns and maintains the stormwater management system within Unit of Development No. 11, PGA National. Routine maintenance includes roadway drainage pipe and lake interconnect pipe inspection and sediment removal. Inspections of all elements of the roadway drainage systems are completed every five years. This specific project includes the cleaning and root removal from seven culvert pipes and one pipe outfall. The pipe sizes range from 15" to 72". Staff solicited bids from three of Northern's approved contractors and two bids were received. Crocs, LLC was the low bidder in the amount of \$32,000.00 (see attached bid tabulation). Crocs, LLC is highly qualified for this project and has completed this type of work in the past.

Fiscal Impact

The cost of this project is included in the FY 2021/2022 budget for repair and maintenance services for Unit of Development No. 11, PGA National.

Recommendation

Northern Staff recommends approval of the referenced Purchase Order No. 21-886 to Crocs, LLC in the amount of \$32,000.00.

BID FORM
Unit 11 Cleaning and Root Removal
Unit 11 PGA

Straight Ahead Const

Crocs

Shenandoah

Item	Description	Unit	QTY	Unit Cost	Item Cost	Unit Cost	Item Cost	Unit Cost	Item Cost
1	Unit 11 cleaning/root removal	11			No bid		\$32,000.00		\$52,000.00
2					-		-		-
3					-		-		-
4					-		-		-
5					-		-		-
6					-		-		-
7					-		-		-
8					-		-		-
9					-		-		-
10					-		-		-

Total Bid Price

\$0.00

\$32,000.00

\$52,000.00



Northern Palm Beach County
Improvement District

Purchase Order
No.

21-886

Purchase Order

Vendor :2054 Crocs, LLC 13529 Barberry Drive Wellington, FL 33414 Phone - / Fax -	Billing and Shipping Address 359 Hiatt Drive Palm Beach Gardens, FL 33418 (561) 624-7830 Ext Fax (561) 624-7839
---	---

Document Information Document Date 10/15/2021 Required Date 10/25/2021 Prepared By Greg Sale Workflow ID 07 Status Board 2 Documents Description Unit 11 Cleaning and Root Removal Bid	Change Order 0 Project No Invoice to Y follow
--	--

Comments : To the 11-17-21- Board meeting-KRR

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	1101	54613	Unit 11 Cleaning and Root Removal Bid	32,000.00	32,000.00

Total : \$32,000.00

Approval Information

SUSAN P. SCHEFF	Board	10/18/2021 3:38 PM
ONEAL BARDIN JR.	Executive Director	10/18/2021 1:14 PM
KATHLEEN E. ROUN	Finance Director	10/18/2021 12:59 PM
LAURA L. HAM	Budget Manager	10/15/2021 2:03 PM
CLIFFORD D. BEAT	Deputy Director	10/15/2021 1:51 PM
KENNITH R. ROUN	Department Manager	10/15/2021 12:53 PM
Greg Sale	Requester	10/15/2021 12:47 PM

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

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

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

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



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

EXECUTIVE SUMMARY

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

DATE: November 17, 2021

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

RE: Unit of Development No. 11 – PGA National
Consider Bill of Sale to the City of Palm Beach Gardens
Crosswalk and Pedestrian Signals at Fairway Drive

Background

Northern executed a contract with Ranger Construction on April 28, 2021, for the pavement milling and resurfacing on Avenue of the Champions within Unit 11, PGA National. A portion of the project included a crosswalk and pedestrian signals at Fairway Drive, which is owned by the City of Palm Beach Gardens. The work has been completed, certified and accepted for service by the City of Palm Beach Gardens.

The attached Bill of Sale will convey these pedestrian improvements to the City of Palm Beach Gardens for ownership, operation and maintenance.

Fiscal Impact

The total cost of construction for these improvements is identified in the Bill of Sale as \$26,713.80.

Recommendation

Northern Staff, District Engineer and General Counsel recommend approval of the attached Bill of Sale to the City of Palm Beach Gardens.

NAME OF PROJECT:

Northern Palm Beach County Improvement District
Unit of Development No. 11 (Fairway Drive)

BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS, that Northern Palm Beach County Improvement District, an independent special district of the State of Florida, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, Party of the First Part, has granted, bargained, conveyed, transferred and delivered, and by these presents does grant, bargain, convey, transfer and deliver unto the City of Palm Beach Gardens, a municipal corporation of the State of Florida, the said Party of the Second Part, its successors and assigns, the following goods and chattels in their current “As-Is” condition, without warranties of any nature whatsoever by the Party of the First Part except as for those granted to the Party of the First Part by others as to said goods and chattels, all as located in the County of Palm Beach, Florida, to wit:

(See attached Exhibit “A”)

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

Said Party of the First Part, for itself, its successors and assigns, does hereby covenant to and with the said Party of the Second Part, its successors and assigns, that said Party of the First Part is the lawful owner of the goods and chattels described in attached Exhibit “A”; that the same are free from all encumbrances; that Party of the First Part has good right to convey the same as aforesaid; and, that Party of the First Part will warrant and defend the conveyance of the said property, goods and chattels hereby made, unto the said Party of the Second Part, its successors and assigns, against the lawful claims and demands of all persons whomsoever; and

Said Party of the First Part does further hereby assign to the Party of the Second Part any and all warranties and guarantees that it has received as to said goods and chattels to the extent that such warranties and guarantees may be assigned without recourse to the Party of the First Part.

IN WITNESS WHEREOF, said Party of the First Part, by and through its undersigned representative, has hereunto set its hands and seal(s) this ____ day of _____, 2021.

[DISTRICT SEAL]

**NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT**

Attest: _____
Susan P. Scheff, Assistant Secretary

By: _____
Print: _____
Title: _____

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ day of _____, 2021, by _____, as _____, for Northern Palm Beach County Improvement District.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

“EXHIBIT A”

24 LF	Type F Curb and Gutter	\$ 648.00
25 LF	Type E Curb and Gutter	\$ 625.00
462 SF	6” Thick Concrete Sidewalk	\$ 3,696.00
4 EA	Detectable Warning Strip	\$ 1,708.00
2 EA	Solar Powered Pedestrian Warning Sign, Actuator, Light Bar and Post	\$17,955.00
2 EA	R1-1 Stop Sign	\$ 1,093.00
26 LF	24” Thermoplastic Stop Bar	\$ 208.80
100 LF	24” Thermoplastic Crosswalk Striping	\$ 780.00



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: November 17, 2021

FROM: Laura Ham, Budget & Tax Roll Manager

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

RE: Unit of Development No. 16 – Palm Beach Park of Commerce
Consider Certificates of Correction

Background

During 2020, three parcels were transferred by the developer to the Palm Beach Park of Commerce Association, Inc. to become tax exempt common element property, but remained on Northern's tax roll as assessable property and taxed as such. The parcels are for use as canal access property and preserves. The Palm Beach Park of Commerce Association, Inc. has requested Northern issue Certificates of Correction to exempt the 2021 taxes on these parcels which remain unpaid.

Fiscal Impact

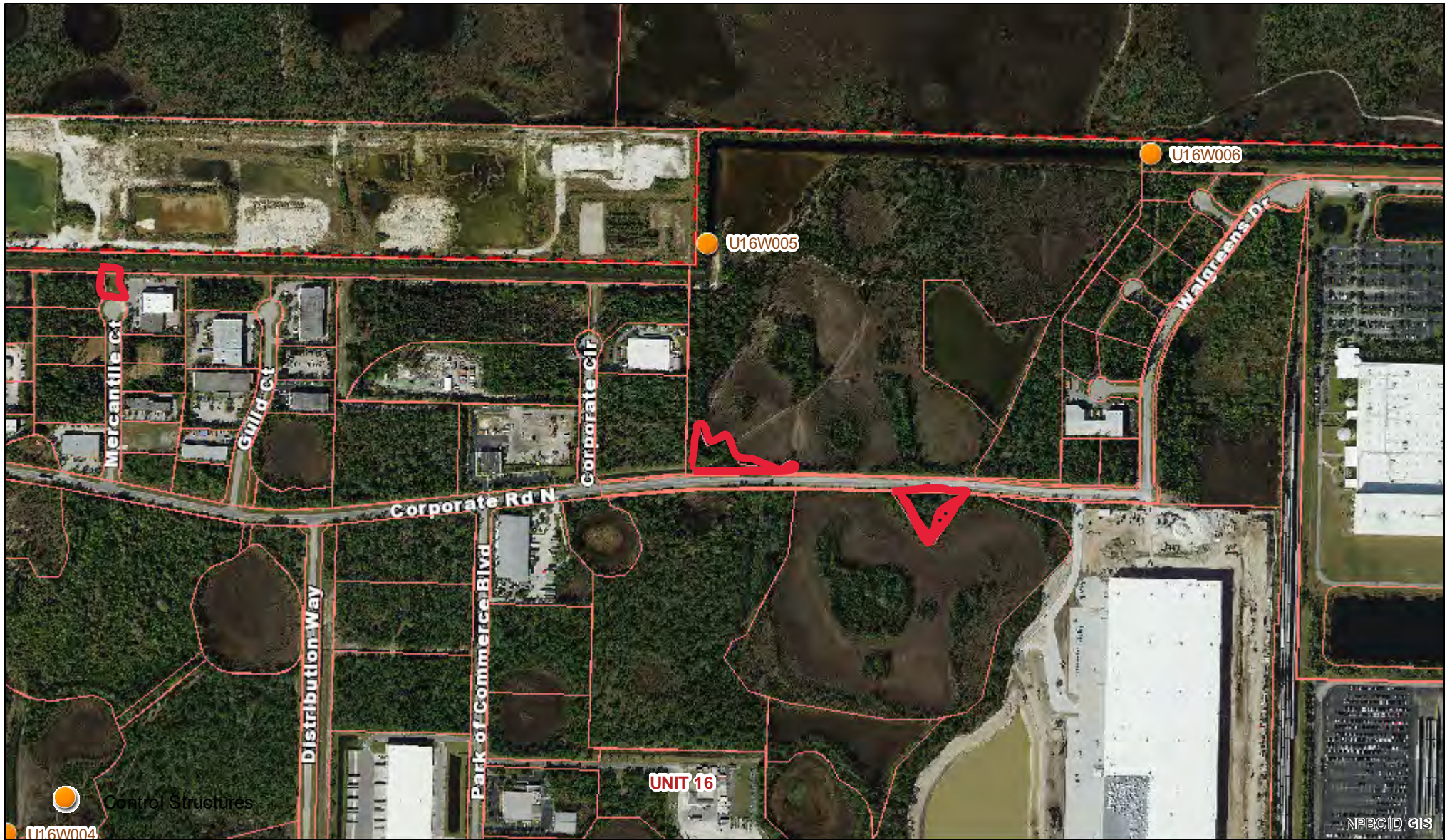
These Certificates of Correction provide for a net decrease of \$3,215.82 in total maintenance assessments, and a net decrease of \$2,592.69 in total debt assessments. The affected funds have sufficient fund balance to absorb the decreases.



Recommendation

Northern Staff recommends the Board approve the issuance of Certificates of Correction to correct the 2021 assessments for these common element parcels.

Unit 16 Certificates of Correction

Date: 10/21/2021



-  Control Structures
-  Parcels
-  Unit Boundaries
-  Water





**CERTIFICATE OF CORRECTION OF
NON-AD VALOREM ASSESSMENT ROLL**
Section 197.3632, F.S, and Rule 12D-18.006(2), F.A.C.

Palm Beach County

To: Tax Collector

You are hereby authorized to correct the assessment, rate/basis, or legal description of the 2021.
Non-Ad Valorem Assessment Roll as follows: Tax year

Parcel or folio number 00414117000003010			
Name to whom assessed PALM BEACH PARK OF COMMERCE ASSOCIATION INC			
Address 15132 PARK OF COMMERCE BLVD STE 101 JUPITER FL 33478-6438			
<input type="checkbox"/> Change legal description to:	N/A		
<input checked="" type="checkbox"/> Change rate/basis from:	Maint: \$1071.94 Debt: \$864.23	to:	Maint: \$0.00 Debt: \$0.00
<input checked="" type="checkbox"/> Change non-ad valorem assessment from:	Maint: \$1071.94 Debt: \$864.23	to:	Maint: \$0.00 Debt: \$0.00
State reason for correction: Exempt property			

Attach additional documents when necessary

Local government representative _____ Date _____

Northern Palm Beach County Improvement District

Name of government unit or taxing authority _____

Original: Tax Collector

cc: Property Appraiser
 Local Government
 Department of Revenue
 Property Tax Oversight
 PO Box 3000
 Tallahassee, FL 32315-3000



**CERTIFICATE OF CORRECTION OF
NON-AD VALOREM ASSESSMENT ROLL**
Section 197.3632, F.S, and Rule 12D-18.006(2), F.A.C.

Palm Beach County

To: Tax Collector

You are hereby authorized to correct the assessment, rate/basis, or legal description of the Non-Ad Valorem Assessment Roll as follows: 2021.
Tax year

Parcel or folio number 00414117000003090			
Name to whom assessed PALM BEACH PARK OF COMMERCE ASSOCIATION INC			
Address 15132 PARK OF COMMERCE BLVD STE 101 JUPITER FL 33478-6438			
<input type="checkbox"/> Change legal description to:		N/A	
<input checked="" type="checkbox"/> Change rate/basis from:	Maint: \$1071.94 Debt: \$864.23	to:	Maint: \$0.00 Debt: \$0.00
<input checked="" type="checkbox"/> Change non-ad valorem assessment from:	Maint: \$1071.94 Debt: \$864.23	to:	Maint: \$0.00 Debt: \$0.00
State reason for correction: Exempt property			

Attach additional documents when necessary

Local government representative _____ Date _____

Northern Palm Beach County Improvement District

Name of government unit or taxing authority

Original: Tax Collector

cc: Property Appraiser
 Local Government
 Department of Revenue
 Property Tax Oversight
 PO Box 3000
 Tallahassee, FL 32315-3000

RESOLUTION NO. 2021-09

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

WHEREAS, NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT (the “District”) is an independent special district duly organized and validly existing under the Constitution and the Laws of the State of Florida, including applicable provisions of Chapter 298, Florida Statutes, and Chapter 2000-467, Laws of Florida, as amended; and

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

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

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

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

ADRIAN M. SALEE	Board Member
MATTHEW J. BOYKIN	Board Member
L. MARC COHN	Board Member
GREGORY BLOCK	Board Member
ELLEN T. BAKER	Board Member
C. DANVERS BEATTY	Executive Director
KIMBERLY A. LESER	District Engineer
KENNETH W. EDWARDS	General Counsel

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

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

THIS RESOLUTION PASSED AND WAS ADOPTED THE 17TH DAY OF NOVEMBER, 2021.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

By: _____
Assistant Secretary - Board of Supervisors

By: _____
Print: _____
Title: President

Exhibit "A"

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

WELLS FARGO

DIRECT DEPOSITORY ACCOUNTS

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

TD BANK

Alternate Checking Account	#686-0758173
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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: November 17, 2021

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

RE: 2021/2022 Vehicle Purchase Authorization
Purchase Order No. 22-46 and Payment to Al Packer Ford

Background

Northern's 2021/2022 Budget includes the purchase of one new fleet vehicle. This new vehicle will be a 2022 Transit-250 Cargo Van, which will be equipped as Northern's mobile SCADA operations unit, allowing the SCADA and Technology Analyst the ability to maintain a mobile inventory of required electrical components needed for uninterrupted service of Northern's SCADA system. The vehicle will also allow for on-site diagnosis of telemetry issues and include the necessary equipment to make repairs more efficiently and reduce down time. The Director of Operations established specifications for the new vehicle based on operational needs to improve fuel efficiency and work performance. Bids were solicited from local dealers and two quotes were received. Al Packer Ford provided the lowest quote in the amount of \$43,918.17 (see attached bid tabulation). Also attached is the specification price sheet for the proposed vehicle and Purchase Order No. 22-46.

Fiscal Impact

Sufficient maintenance funds are budgeted in the Fiscal Year 2021/2022 Budget for this purchase.

Recommendation

Northern Staff recommends Board approval of the referenced Purchase Order No. 22-46 in the amount of \$43,918.17 for the purchase of a 2022 Transit-250 Cargo Van to Al Packer Ford.

BID TABULATION
FY 21/22 Ford Transit - 250 Cargo Van AWD Vehicle
Unit of Development No. OPS

Al Packer Ford

Gilbert Ford

Mullinax Ford

Item	Description	Unit	Quantity
1	2022 Transit-250 Cargo AWD Medium Roof Van		
	130" WB. Interior shelving, Work Bench as noted		
	in the spec's.		

Unit Cost	Item Cost
	\$43,918.17
	-
	-
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	\$45,412.17
	-
	-
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	Declined
	-
	-
	-
	-
	-
	-
	-
	-

Total Bid Price

\$43,918.17

\$45,412.17

\$0.00



Prepared by: JOHN RILEY
10/21/2021

Al Packer Ford | 1530 North Military Trail West Palm Beach Florida | 334094792

2022 Transit-250 Cargo AWD Medium Roof Van 130" WB Base (R2C)

Price Level: 220 | Quote ID: NPBC-TRANS

Pricing Summary - Single Vehicle

	MSRP
<i>Vehicle Pricing</i>	
Base Vehicle Price	\$42,395.00
Options	\$6,240.00
Colors	\$0.00
Upfitting	\$0.00
Fleet Discount	\$0.00
Destination Charge	\$1,695.00
Subtotal	\$50,330.00
<i>Pre-Tax Adjustments</i>	
Description	MSRP
SPECIAL DISCOUNT	-\$11,460.00
WASTE TIRE AND BATTERY FEE	\$6.50
ELECTRONIC FILING	\$199.00
SPECIAL QUOTE# MPB-SO04457	\$4,842.67
Subtotal	\$43,918.17
<i>Post-Tax Adjustments</i>	
Description	MSRP
TAG WORK COD	\$0.00
Subtotal	\$43,918.17
Total	\$43,918.17

Customer Signature

Acceptance Date

Prices and content availability as shown are subject to change and should be treated as estimates only. Actual base vehicle, package and option pricing may vary from this estimate because of special local pricing, availability or pricing adjustments not reflected in the dealer's computer system. See salesperson for the most current information.



Prepared by: JOHN RILEY
10/21/2021

Al Packer Ford | 1530 North Military Trail West Palm Beach Florida | 334094792

2022 Transit-250 Cargo AWD Medium Roof Van 130" WB Base (R2C)

Price Level: 220 | Quote ID: NPBC-TRANS

As Configured Vehicle

Code	Description	MSRP
R2C	Base Vehicle Price (R2C)	\$42,395.00
101A	Order Code 101A <i>Includes:</i> - Transmission: 10-Spd Automatic w/OD & SelectShift Includes auxiliary transmission oil cooler. - 3.73 Limited-Slip Axle Ratio - GVWR: 9,070 lbs - Tires: 235/65R16C 121/119 R AS BSW - Wheels: 16" Silver Steel w/Silver Hubcaps Includes exposed lug nuts. - Dark Palazzo Gray Vinyl Bucket Seats Includes 2-way manual driver seat, 2-way manual passenger seat and driver armrest only. - Vinyl Front Bucket Seats	N/C
99G	Engine: 3.5L EcoBoost V6 <i>Includes auto start-stop technology.</i>	\$1,775.00
44U	Transmission: 10-Spd Automatic w/OD & SelectShift <i>Includes auxiliary transmission oil cooler.</i>	Included
X7L	3.73 Limited-Slip Axle Ratio	Included
STDGV	GVWR: 9,070 lbs	Included
STDTR	Tires: 235/65R16C 121/119 R AS BSW	Included
641	Wheels: 16" Silver Steel w/Silver Hubcaps <i>Includes exposed lug nuts.</i>	Included
V	Vinyl Front Bucket Seats	Included
21G	Dark Palazzo Gray Vinyl Bucket Seats <i>Includes 2-way manual driver seat, 2-way manual passenger seat and driver armrest only.</i>	Included
PAINT	Monotone Paint Application	STD
130WB	130" Wheelbase	STD
55D	Front Fog Lamps <i>Auxiliary lamps that are generally integrated into the front fascia and designed to help illuminate the roadway during poor visibility.</i>	Included
87E	Auxiliary Fuse Panel <i>Includes high spec interface connector.</i> <i>Includes:</i> - Dual AGM Batteries (70 Amp-hr Each) - Modified Vehicle Wiring System <i>Includes modified vehicle connections for customized wiring harness provisions.</i>	Included

Prices and content availability as shown are subject to change and should be treated as estimates only. Actual base vehicle, package and option pricing may vary from this estimate because of special local pricing, availability or pricing adjustments not reflected in the dealer's computer system. See salesperson for the most current information.



Prepared by: JOHN RILEY

10/21/2021

Al Packer Ford | 1530 North Military Trail West Palm Beach Florida | 334094792

2022 Transit-250 Cargo AWD Medium Roof Van 130" WB Base (R2C)

Price Level: 220 | Quote ID: NPBC-TRANS

As Configured Vehicle (cont'd)

Code	Description	MSRP
63C	Dual Alternators (250 Amps Each) <i>Includes:</i> - Auxiliary Fuse Panel Includes high spec interface connector. - Dual AGM Batteries (70 Amp-hr Each) - Modified Vehicle Wiring System Includes modified vehicle connections for customized wiring harness provisions. - 110V/400W Power Outlet High-power outlets deliver up to 400 watts of power, allowing drivers to easily charge smaller corded tools, battery chargers or mobile devices on-site.	\$1,025.00
53K	Modified Vehicle Wiring System <i>Includes modified vehicle connections for customized wiring harness provisions.</i>	Included
58B	Radio: AM/FM Stereo w/SYNC 4 <i>Includes 12" multi-function display, Bluetooth, dual USB ports, embedded voice recognition, connected navigation (90-day trial) and 4 speakers (front).</i> <i>Includes:</i> - Electronic Air Temperature Control	\$930.00
63E	Dual AGM Batteries (70 Amp-hr Each)	Included
90D	110V/400W Power Outlet <i>High-power outlets deliver up to 400 watts of power, allowing drivers to easily charge smaller corded tools, battery chargers or mobile devices on-site.</i>	Included
87A	12V Powerpoint <i>Located in the rear of the vehicle.</i>	\$15.00
86F	2 Additional Keys (4 Total) <i>Includes key fobs.</i>	\$75.00
60D	Adaptive Cruise Control <i>Includes adjustable speed limiting device (ASLD) and intersection assist. Adaptive cruise control keeps a constant speed without having to work the brake or accelerator pedals. Plus it automatically maintains a driver-inputted preset distance (or gap) from vehicles ahead.</i>	\$625.00
65A	Blind Spot Assist 1.0 <i>Includes Blind Spot Information System (BLIS) with Cross-Traffic Alert and trailer coverage. Blind Spot Assist 1.0 combines Blind Spot Information System (BLIS) with lane keeping aid to provide a visual warning and resistive steering torque to prevent a collision should an object be recognized in the vehicles blind spot while changing lanes.</i> <i>Includes:</i> - Short-Arm Pwr-Folding Heated Pwr Adjusting Mirrors Includes turn signals. - Reverse Sensing System	\$795.00
61D	360-Degree Camera w/Split View <i>Includes front washer. Front, side and rear facing cameras allow the driver to toggle through different camera views via a button located on the instrument panel.</i> <i>Includes:</i> - Front Fog Lamps Auxiliary lamps that are generally integrated into the front fascia and designed to help illuminate the roadway during poor visibility. - Reverse Sensing System - Honeycomb Mesh Grille w/Chrome Surround	\$1,000.00
43R	Reverse Sensing System	Included

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Prepared by: JOHN RILEY

10/21/2021

Al Packer Ford | 1530 North Military Trail West Palm Beach Florida | 334094792

2022 Transit-250 Cargo AWD Medium Roof Van 130" WB Base (R2C)

Price Level: 220 | Quote ID: NPBC-TRANS

As Configured Vehicle (cont'd)

Code	Description	MSRP
153	Front License Plate Bracket Standard in states requiring two license plates and optional in all other states.	N/C
C09	Priced DORA	N/C
425	50-State Emissions System	STD
VK_01	Dark Palazzo Gray	N/C
YZ_01	Oxford White	N/C
SUBTOTAL		\$48,635.00
Destination Charge		\$1,695.00
TOTAL		\$50,330.00

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Northern Palm Beach County
Improvement District

Purchase Order
No.

22-46

Purchase Order

<p>Vendor :2094 AI Packer Ford Phone - / Fax -</p>	<p>Billing and Shipping Address 359 Hiatt Drive Palm Beach Gardens, FL 33418 (561) 624-7830 Ext Fax (561) 624-7839</p>
<p>Document Information Document Date 10/25/2021 Required Date 11/04/2021 Prepared By JONATHAN H. ILES Workflow ID 07 Status Board 2 Documents Description 2022 Ford Transit Purchase - AI Packer Ford - Cargo Van, AWD, Medium Roof, 130: WB</p>	<p>Change Order 0 Project No Invoice to Y follow</p>

Comments : LH: FY22 Budget estimate used for van equipped for telemetry was a total of \$54k, comprised of \$50k for van and \$4k for tools, so this purchase came in about \$6k less than budget. November 2021 Board

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	Ops0	56401	2022 Ford Transit Purchase - AI Packer Ford - Cargo Van, AWD, Medium Roof, 130: WB	43,918.17	43,918.17

Total : \$43,918.17

Approval Information

SUSAN P. SCHEFF	Board	10/26/2021 2:58 PM
CLIFFORD D. BEAT	Executive Director	10/26/2021 2:46 PM
KATHLEEN E. ROUN	Finance Director	10/26/2021 1:05 PM
LAURA L. HAM	Budget Manager	10/26/2021 12:47 PM
CLIFFORD D. BEAT	Deputy Director	10/25/2021 2:37 PM
KENNITH R. ROUN	Department Manager	10/25/2021 2:30 PM
JONATHAN H. ILES	Requester	10/25/2021 1:43 PM

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

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



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

EXECUTIVE SUMMARY

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

DATE: November 17, 2021

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

RE: Consider Purchase Order No. 22-51 to Murray Logan Construction, Inc.
Replacement of Exterior Doors at Northern's Emergency Operations Center (EOC)

Background

During routine inspections of Northern's EOC building, it was determined that three of the exterior steel frame doors are showing signs of rust and normal age deterioration. A project was identified for the replacement of the three highest priority doors and established in the FY 2021/2022 maintenance budget for the EOC. Additional door replacements will be provided for in the 2022/2023 budget.

A request for quotations was sent to three of Northern's General Service Contractors. Murray Logan Construction, Inc. submitted the only quote in the amount of \$28,268.00 (see attached bid tabulation). Letters from the other two contractors declining the opportunity to bid on this project are also attached. Murray Logan Construction, Inc. has conducted similar work for Northern in the past and is qualified to complete the scope of this project.

Fiscal Impact

There are sufficient maintenance funds budgeted in FY 2021/22 budget for this expenditure.

Recommendation

Northern Staff recommends Board approval of the referenced Purchase Order No. 22-51 in the amount of \$28,268.00 to Murray Logan Construction, Inc.

From: contech [<mailto:contech@bellsouth.net>]

Sent: Friday, October 29, 2021 9:25 AM

To: Eric Vincent <Eric@npbcid.org>; Syd Hobbs <sh_cti@bellsouth.net>; Ken Roundtree <ken@npbcid.org>

Subject: Re: (3) EOC Door Replacements

No Bid

Greg Pefley
Construction Technology, Inc.
561-689-9667 phone
561-689-9672 fax
www.contechdockandmarine.com

From: Stephanie Curtis [<mailto:superiorconstructionserv@gmail.com>]

Sent: Friday, October 29, 2021 2:38 PM

To: Eric Vincent <Eric@npbcid.org>

Subject: Re: (3) EOC Door Replacements

No bid.

Have a good weekend.

Thank you
Be safe and stay healthy

Be awesome today!

Stephanie Curtis

Superior Construction Services Inc.

16198 Temple Blvd.

Loxahatchee, FL 33470

P - 561-798-1277



Northern Palm Beach County
Improvement District

Purchase Order
No.

22-51

Purchase Order

Vendor :215 MURRAY LOGAN CONSTRUCTION, I NC 313 65TH TRAIL NORTH WEST PALM BEACH, FL 33413 Phone - / Fax -	Billing and Shipping Address 359 Hiatt Drive Palm Beach Gardens, FL 33418 (561) 624-7830 Ext Fax (561) 624-7839
---	--

Document Information Document Date 10/29/2021 Required Date 11/08/2021 Prepared By ERIC A. VINCENT Workflow ID 07 Status Board 2 Documents Description replace 3 EOC steel doors with miami/dade hurricane proof fiberglass doors	Change Order 0 Project No Invoice to Y follow
--	--

Comments :

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	Ops0	54606	replace 3 EOC steel doors with miami/dade hurricane proof fiberglass doors	28,268.00	28,268.00

Total : \$28,268.00

Approval Information

SUSAN P. SCHEFF	Board	11/02/2021 2:09 PM
CLIFFORD D. BEAT	Executive Director	11/02/2021 2:02 PM
KATHLEEN E. ROUN	Finance Director	11/02/2021 1:59 PM
LAURA L. HAM	Budget Manager	11/02/2021 10:34 AM
Kimberly A. Leser	Deputy Director	11/01/2021 11:21 AM
KENNITH R. ROUN	Department Manager	11/01/2021 8:05 AM
ERIC A. VINCENT	Requester	10/29/2021 2:51 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.

**RECOMMENDED DISBURSEMENTS FOR
NOVEMBER 17, 2021 BOARD MEETING**

	BOND/COI**	EIPC*	LANDOWNER FUNDS	COST OF ISSUANCE	TOTALS
Unit No. 2C - Alton	270,286.43		65,133.22		335,419.65
Unit No. 53 - Arden	648,904.73			-	648,904.73
	919,191.16	-	65,133.22	-	984,324.38

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 155

NOVEMBER 17, 2021

	BOND	NOTE	LANDOWNER FUNDS	TOTALS
CONSTRUCTION:				
J. W. Cheatham, LLC (Parcel D Improvements PRJ 616)	2,624.18		2,925.00	
J. W. Cheatham, LLC (Final Paving Alton Rd & Neighborhood I PRJ 618)	232,071.20		55,376.77	292,997.15
ENGINEERING:				
Caulfield and Wheeler, Inc. (PE - Alton Parcel D - Engineering & Testing)	27,325.80		6,831.45	
Michael B. Schorah (PE - Alton Construction)	4,300.00			38,457.25
OTHER PROFESSIONALS:				
Caldwell & Pacetti (Plan of Improvement Review)	1,028.15		-	1,028.15
MISCELLANEOUS:				
Davidson Fixed Income Mgmt. NPBCID Reimbursement (NPBCID Personnel time)	79.76			
	2,857.34			2,937.10
	270,286.43	-	65,133.22	335,419.65

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 102
NOVEMBER 17, 2021**

	BOND	COST OF ISSUANCE	TOTAL
CONSTRUCTION:			
Centerline Utilities, Inc. (Arden - Parcel J G South & I South PRJ 625)	471,391.10		
Centerline Utilities, Inc. (Arden - Parcel G North & H South PRJ 627)	145,841.11		
			617,232.21
ENGINEERING:			
Michael Schorah & Assoc. (PE Construction Phase)	24,968.00		
			24,968.00
OTHER PROFESSIONALS:			
Caldwell & Pacetti (Legal Services)	2,022.50		
			2,022.50
MISCELLANEOUS:			
FlipSideGeo NPBCID Reimbursement (NPBCID Personnel Time)	500.00		
	4,182.02		
			4,682.02
	648,904.73	-	648,904.73

UNIT NO. 2C – ALTON

STATUS REPORT



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

EXECUTIVE SUMMARY

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

DATE: November 17, 2021

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

RE: Unit of Development No. 44 – The Bear’s Club
Consider First Amendment to the Maintenance Agreement
The Bear’s Club Property Owners’ Association

Background

The High Level Maintenance Agreement (HLMA) with The Bear’s Club Property Owners’ Association (POA) was approved by Northern’s Board of Supervisors in April 2001 under the Legal Committee report. Upon approval, the POA assumed maintenance responsibilities for certain Northern assets normally handled by the Operations Department. The POA has now requested that Northern resume responsibilities for “street sweeping, inspection of roadway inlets and removal of debris and siltation within the Roadway Improvement area”, identified on Exhibit “E”, item 6 of the original HLMA. They feel that Northern has a better working knowledge of the drainage system and broader contractor database to provide the appropriate level of service.

Fiscal Impact

Northern will budget for street sweeping services and roadway drainage infrastructure inspections in the FY 2022/23 budget year. There are no fiscal impacts associated with this matter.

Recommendation

Northern Staff and General Counsel recommend Board approval of the attached First Amendment to the Maintenance Agreement, effective October 1, 2022.

**FIRST AMENDMENT
TO
MAINTENANCE AGREEMENT
BETWEEN
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
AND
THE BEAR'S CLUB PROPERTY OWNERS' ASSOCIATION, INC.
{Unit of Development No. 44}**

This First Amendment (the "First Amendment") shall be effective as of October 1, 2022 (the "Effective Date") and is being entered into by and between Northern Palm Beach County Improvement District, an independent special district of the State of Florida, (herein referred to as "District") with offices located at 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, and The Bear's Club Property Owners' Association, Inc., a Florida not-for-profit corporation, (herein referred to as the "Association") with its principal office located at 103 Bear's Club Drive, Jupiter, FL 33477. Said two entities may also be referred to herein individually as a "Party" and collectively as the "Parties".

RECITALS:

WHEREAS, on April 19, 2001, the Parties entered into a Maintenance Agreement (the "Maintenance Agreement"); and

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

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

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

SECTION 2. **AMENDMENTS**. Exhibit "E" to the Maintenance Agreement is hereby amended in accordance with and pursuant to the attached Amended Exhibit "E".

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

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

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

SECTION 6. **EFFECTIVE DATE.** The Effective Date of this First Amendment shall be October 1, 2022.

Executed by **District** this ____ day of _____, 2021.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

Attest: _____

By: _____

Print: Susan P. Scheff

Print: Matthew J. Boykin

Title: Assistant Secretary

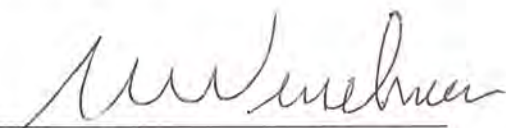
Title: President

Executed by **Association** this 27 day of October, 2021.

[CORPORATE SEAL]

THE BEAR'S CLUB PROPERTY OWNERS'
ASSOCIATION, INC.

Attest: 

By: 

Print: Keith D. Cote

Print: Robert L. Wesselman

Title: COO

Title: President

AMENDED EXHIBIT "E"

MAINTENANCE SERVICES

The Maintenance Services to be provided for an Improvement shall, as applicable, be as follows:

1. The provision of all utilities, including but not limited to electricity, water (either potable or reuse, as may be appropriate and authorized), sewer, telephone, trash collection, trash disposal, and gas to the extent required to be used, expended or available for the proper operation and maintenance of an Improvement.
2. The provision of fertilizer, mulch, edging, hedging, mowing, trimming, thinning, weeding and pesticide treatment services as may be necessary and appropriate for landscape Improvements, including but not limited to trees, shrubs and ground cover, together with their replacement with comparable and suitable landscaping if diseased, dying or dead.
3. The provision of exotic and pest trees, shrubs and plants eradication (including herbicide application and/or manual removal) within the Conservation Area. The scope and specification for the provision of this eradication maintenance service is contained in the attached supplemental requirements and specifications.
4. The provision of maintenance, repair and/or replacement services for landscape irrigation system components, including but not limited to sprinkler heads, wiring and controllers, piping, valves and reuse water signage, all of which shall be done in accordance with specifications to be provided to Northern for approval at the time of the Association's assumption of Maintenance Services for same.
5. The provision of cleaning and painting services for Entry Features, monuments and related special signs (but excluding traffic signs).
6. The provision of maintenance, repair and/or replacement services for accent lighting fixtures, including bulbs, if any.
7. The provision of all personnel and equipment necessary in order to provide the above-described Maintenance Services.
8. See attached supplemental requirements and specifications, if any.

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: November 17, 2021

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

RE: Unit of Development No. 53 - Arden
Consider Change Order No. 2 to Centerline Utilities, Inc.
Parcels G-South, I-South and J Improvement Project

Background

On April 28, 2021, Northern issued a contract to Centerline Utilities, Inc. to construct the Arden Parcels G-South, I-South and J Improvement Project. The attached Change Order No. 2 is for an additional 30 days of contract time. This Change Order request is a result of schedule delays caused by labor issues cited by the contractor in their justification letter (attached to Change Order).

Fiscal Impact

Fiscal impacts to Northern are not anticipated; however, if future delays occur, there are potential significant impacts to the Landowner/Developer.

Recommendation

Northern Staff and the District Engineer recommend approval of Change Order No. 2 for an additional 30 days of contract time to Centerline Utilities, Inc.



Michael B. Schorah and Associates, Inc.
ENGINEERS • SURVEYORS • DEVELOPMENT CONSULTANTS

1850 FOREST HILL BLVD.
SUITE 206
WEST PALM BEACH, FL 33406
PHONE 561-968-0080
EB 2438 LB 2438

November 5, 2021

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

Attn: Mr. O'Neal Bardin, Executive Director

**Re: Unit 53 Arden- Parcels G-South, I-South and J Improvements
NPBCID Project No. PRJ-625**

Dear Mr. Bardin:

Attached herewith is Construction Change Order No. ²3 (dated 11/5/2021) received from Centerline Utilities, Inc. This change request is a result of schedule delays caused by labor issues cited by the contractor in their justification letter (attached to Change Order).

This change results in no additional cost and increases the project time by 30 days. We have reviewed the change request and we are submitting it to you for your review and consideration.

Please contact me if you have any questions or comments regarding this matter.

Very truly yours,

Frederick Roth, Jr., P.E.
President

CHANGE ORDER

(Instructions on reverse side)

No. 32

PROJECT Unit 53 Arden- Parcels G-South, I-South and J Improvements
 DATE OF ISSUANCE November 5, 2021 EFFECTIVE DATE _____

OWNER Northern Palm Beach County Improvement District

OWNER's Contract No. PRJ-625

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 delays in work progress. The Contractor has provided a justification letter citing their lack of personnel to meet the contract time frame.**
 Reason for Change Order: **Delay in progress of work resulting from the current lack of available qualified personnel in the underground construction industry.**

Attachments: Change Order request from Centerline Utilities, Inc.

CHANGE IN CONTRACT PRICE: Original Contract Price \$ <u>2,711,183.38</u>	CHANGE IN CONTRACT TIMES: Original Contract Times Substantial Completion: <u>150 days (October 29, 2021)</u> Ready for final payment: <u>180 days (November 28, 2021)</u> days or dates
Net changes from previous Change Orders No <u>1</u> to No <u>2</u> \$ <u>5,352.80</u>	Net changes from previous Change Orders No <u>1</u> to No <u>2</u> <u>30</u> Days
Contract Price prior to this Change Order \$ <u>2,716,536.18</u>	Contract Times prior to this Change Order Substantial Completion: <u>180 days (November 28, 2021)</u> Ready for final payment: <u>210 days (December 28, 2021)</u> days or dates
Net Increase (Decrease) of this Change Order \$ <u>0.00</u>	Net Increase of this Change Order <u>30 days</u> Days
Contract Price with all approved Change Orders \$ <u>2,716,536.18</u>	Contract Times with all approved Change Orders Substantial Completion: <u>210 days (December 28, 2021)</u> Ready for final payment: <u>240 days (January 27, 2022)</u> days or dates

RECOMMENDED:
By: [Signature]
Engineer (Authorized Signature)
Date: 11/5/21

APPROVED:
By: _____
NPBCID
Date: _____

ACCEPTED:
By: [Signature]
Contractor (Authorized Signature)
Date: 11/5/21

Abstracted from: EJCDC No. 1910-8-B (1990 Edition)
 Prepared by the Engineers Joint Contract Documents Committee and endorsed by The Associated General Contractors of America.

CHANGE ORDER INSTRUCTIONS
A. GENERAL INFORMATION

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

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

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

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

B. COMPLETING THE CHANGE ORDER FORM

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

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

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



Centerline, Inc.

2180 SW Poma Drive * Palm City, FL. 34990 * Phone (561) 689.3917 * Fax (561) 689.0017

DATE: 11/1/2021

TO: NPCID

ATTN: Martha Carter

RE: Arden G-South, I South & J

COR#: 03R1 Time Extension Request

Due to the lack of qualified personell in the underground construction industry, we have not been able to provide adequate manpower to maintain progress as anticipated in the August 2021 schedule update. Therefore we are requesting an extension of the substantial completion date to 12/28/21 & a final completion date of 1/28/22.

ITEM NO.	SIZE	DESCRIPTION	QTY	U/M	UNIT PRICE	EXTENSION
		30 Day Time Extension				
		Subtotal				
		15% Overhead & Profit				\$ -
		TOTAL				\$ -

Accepted: _____
Name & Title Date



CENTERLINE, INC.

11/5/21

TO: Northern Palm Beach County Improvement District

RE: Arden Pods G South, I South & J Time Extension Request

To whom it may concern:

Over the past 2 years our industry has experienced an unprecedented shortage in qualified personnel ranging from laborers to skilled positions to supervisory roles. Since the award of this project the labor market has declined significantly and has had a negative impact on Centerline. As a result we have not been able to provide adequate manpower to maintain progress as anticipated in the August 2021 schedule update. Therefore we are requesting a 30 day time extension. The new substantial completion date will now be 12/28/21 & the final completion date 1/28/22.

For your review I have attached a September article published by The Associated General Contractors of America which addresses the labor shortage and provides statistics for our region..

We would appreciate your consideration of the facts at hand and the request for additional time.

Randy Stringer

Vice President

Centerline Inc.

Construction Workforce Shortages Reach Pre-pandemic Levels Even as Coronavirus Continues to Impact Projects & Disrupt Supply Chains

September 2, 2021

Eighty-Nine Percent of Contractors Are Having a Hard Time Finding Craft Workers, While 88 Percent of Firms Are Experiencing Project Delays and 93 Percent Are Affected by Rising Materials Prices

Construction firms are struggling to find enough qualified workers to hire even as they continue to be impacted by pandemic-induced project delays and supply chain disruptions, according to the results of a workforce survey conducted by the Associated General Contractors of America and Autodesk. The survey results underscore how the coronavirus pandemic has created constraints on the demand for work even as it limits the number of workers available to hire.

“Market conditions are nowhere near as robust as they were prior to the onset of the pandemic,” said Ken Simonson, the association’s chief economist. “At the same time, the pandemic and political responses to it are limiting the size of the workforce, leading to labor shortages that are as severe as they were in 2019 when demand for construction was more robust.”

Simonson noted that nearly nine out of ten firms (88 percent) are experiencing project delays. Among these firms, 75 percent cite delays due to longer lead times or shortages of materials, while 57 percent cite delivery delays. Sixty-one percent of firms said their projects are being delayed because of workforce shortages. And delays due to the lack of approvals or inspectors, or an owner’s directive to halt or redesign a project, were each cited by 30 percent of contractors.

An even higher percentage of firms, 93 percent, report that rising materials costs have affected their projects. These rising materials costs are undermining firms’ abilities to profit from the work they have, with 37 percent reporting they have been unsuccessful in passing those added costs onto project owners.

As a result of these supply chain challenges, more than half of firms report having projects canceled, postponed or scaled back due to increasing costs. Twenty-six percent of firms report their projects have been delayed or canceled because of lengthening or uncertain completion times and 22 percent say changing market conditions have led to project delays or cancellations.

These challenging market conditions are a key reason why 26 percent of respondents expect it will take more than six months for their firm’s revenue to match or exceed year-earlier levels. And 17 percent are unsure when to expect a return to previous demand levels.

While the pandemic has led to project delays and cancellations nationwide, contractor expectations of recovery do vary by region. Forty percent of respondents in the Northeast expect it will take more than six months for their firm’s volume of business to return to normal, compared to only 12 percent of respondents in the Midwest, 22 percent in the West, and 34 percent in the South.

There are also some differences by project type and revenue size. For instance, 100 percent of building contractors and 97 percent of firms that work on federal government projects report at least some projects were canceled, postponed or scaled back, compared to 61 percent of utility infrastructure contractors and 56 percent of highway and transportation contractors. Two-thirds of the firms with revenues that exceeded \$500 million increased their headcount in the past 12 months, compared to just over half (53 percent) of mid-sized firms—those with revenues of \$50.1 million to \$500 million—and slightly more than one-third (36 percent) of firms with revenues of \$50 million or less.

Despite these challenges, contractors report as much difficulty filling positions as they experienced before the pandemic. Eighty-nine percent of firms that are seeking to fill hourly craft positions report having a hard time doing so. And 86 percent of firms seeking to fill salaried positions are also having a hard time hiring.

There are two main reasons so many firms report having trouble finding workers to hire. The first is that 72 percent of firms say available candidates are not qualified to work in the industry due to a lack of skills, failure to pass a drug test, etc. The lack of qualified candidates affects union and open-shop firms almost equally: 70 percent of firms that always use union craft workers exclusively and 74 percent of open-shop firms report a lack of qualified candidates. And 58 percent of respondents report that unemployment insurance supplements are keeping workers away.

As a result of these shortages, almost one-third of firms report they have increased spending on training and professional development. Most firms, 73 percent, report they have increased base pay rates during the past year. And just over one-third of firms have also provided hiring bonuses or incentives during the past year.

In addition, 37 percent of firms report engaging with career-building programs at the high school, collegiate or career and technical levels. Thirty-one percent have added online strategies – like Instagram Live – to better connect with younger applicants. And roughly one-in-four say they have partnered with government workforce development or unemployment agencies or used software to track job applications.

Many firms have turned to new technologies to become more efficient operators. Fifty-seven percent of respondents report the rate of technology adoption at their firms has increased over the last 12 months. And 60 percent said they anticipate the rate of technology adoption at their firms to increase within the next 12 months.

“Challenges often drive resolve, and we started to see this acutely in the construction industry last year” said Allison Scott, director of construction thought leadership and customer marketing at Autodesk. “The continued investments in hiring, training and technology highlighted in this year’s study show that even while dealing with ongoing challenges nearly two years into the pandemic, the industry remains committed to building better with a resilient workforce.”

Association officials called on Washington leaders to take steps to help address challenging market conditions and labor shortages. They urged House members to quickly pass a bipartisan infrastructure measure that already passed in the Senate. And they called on the Biden administration and Congress to work together to boost investments in career and technical education.

“The federal government currently spends only one dollar on career training for every six it puts into college prep, despite the fact only one-in-three jobs requires a college degree,” said Stephen E. Sandherr, the association’s chief executive officer. “Boosting federal investments in career and technical education will help attract and prepare more people into high-paying careers in construction.”

Association officials added that they were supporting members’ efforts to address labor shortages. This includes launching a targeted digital advertising campaign, “Construction is Essential,” and providing resources to help members establish or

improve construction training programs. And the association's "Culture of Care" program is designed to help firms retain newly hired workers.

The association and Autodesk conducted the Workforce Survey in late July and early August. Over 2,100 firms completed the survey from a broad cross-section of the construction industry, including union and open shop firms of all sizes. The 2021 Workforce Survey is the association's ninth annual workforce-related survey.

[Click here](#) for survey materials including national, regional and state fact sheets, survey analysis and event remarks.

Contractor Type: Utility Infrastructure Federal/Heavy Highway Building

Industry Priorities: Economics



AGC
THE CONSTRUCTION
ASSOCIATION

&



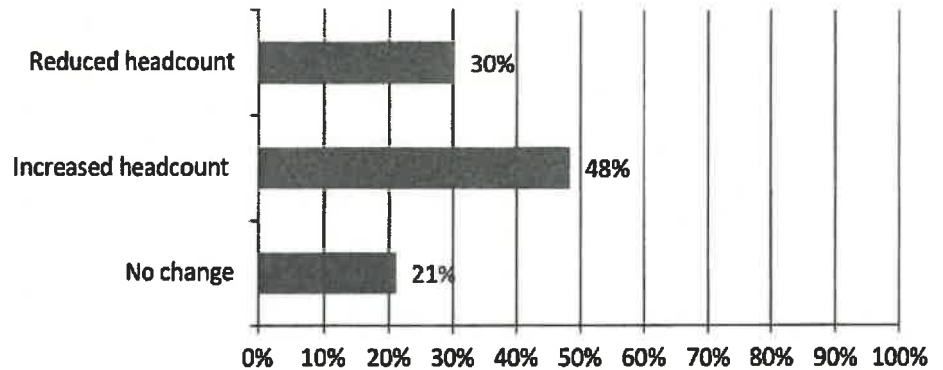
AUTODESK
CONSTRUCTION
CLOUD™

2021 Workforce Survey Results

Florida Results

Total responses: 33, but number varies by question.

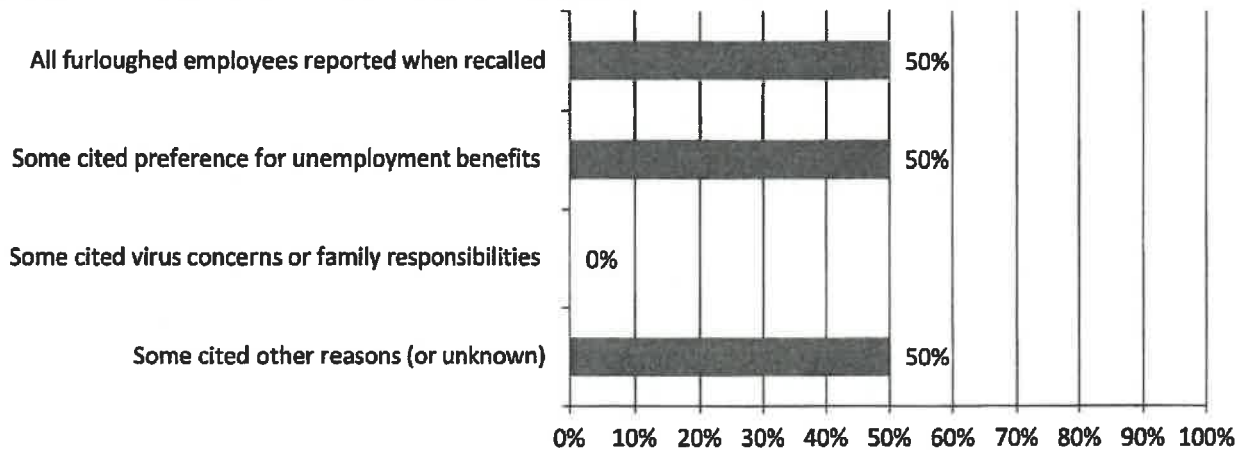
1. By what percentage has your firm's headcount changed in the past 12 months? Responses: 33



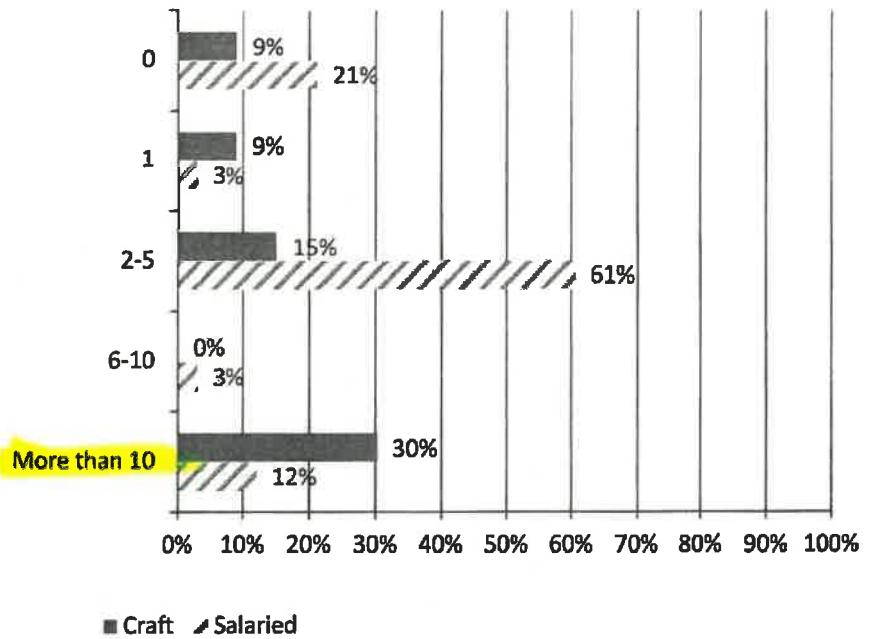
2. Did you furlough employees and then recall any in the past 12 months? (Mark all that apply) Responses: 33



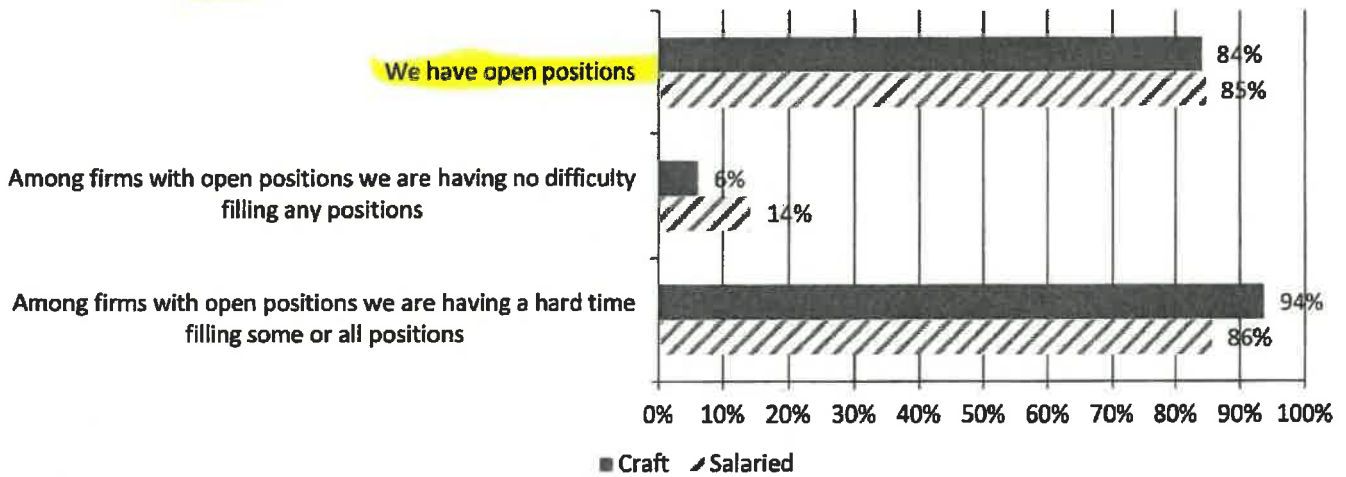
3. Among firms that tried to recall employees; Response: 2



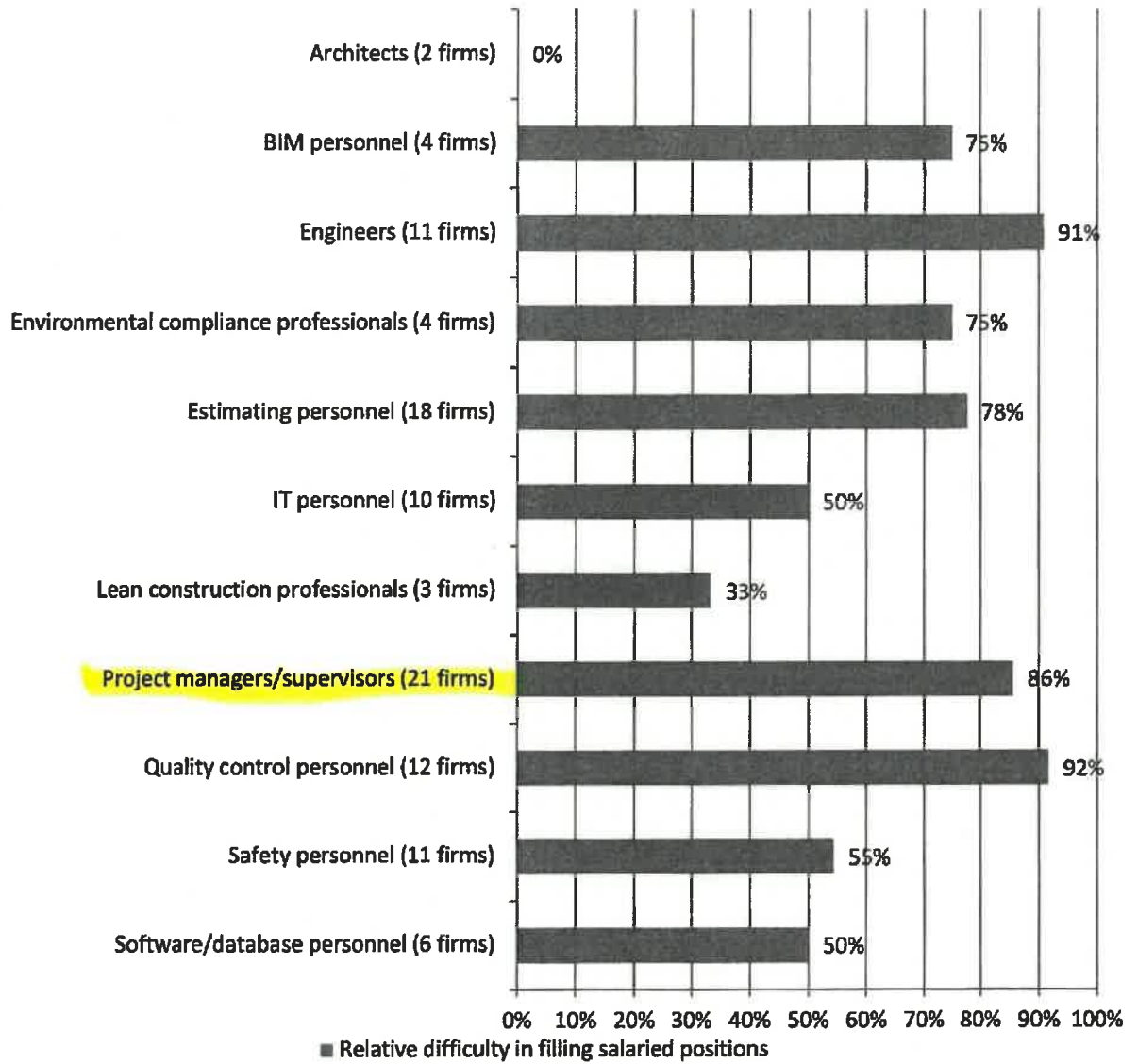
4. How many unfilled hourly craft or salaried positions did you have on June 30, 2021? Responses: 33 Salaried; 33 Craft



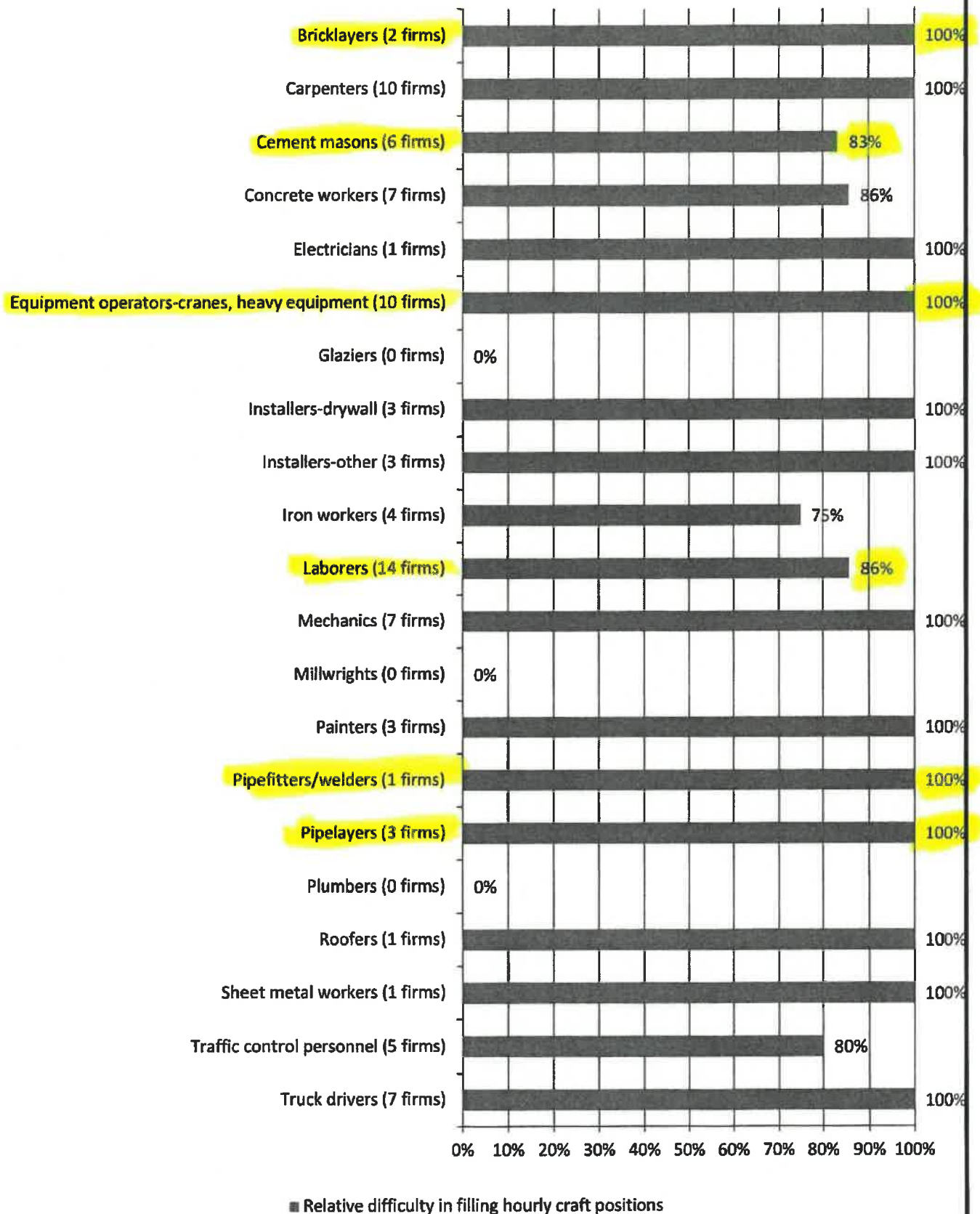
5. How would you describe your current situation in filling hourly craft or salaried positions? Responses: 33 Salaried; 19 Craft



6. If your firm is having trouble filling **salaried positions**, please indicate all the position types you are having trouble filling (Mark all that apply): 31

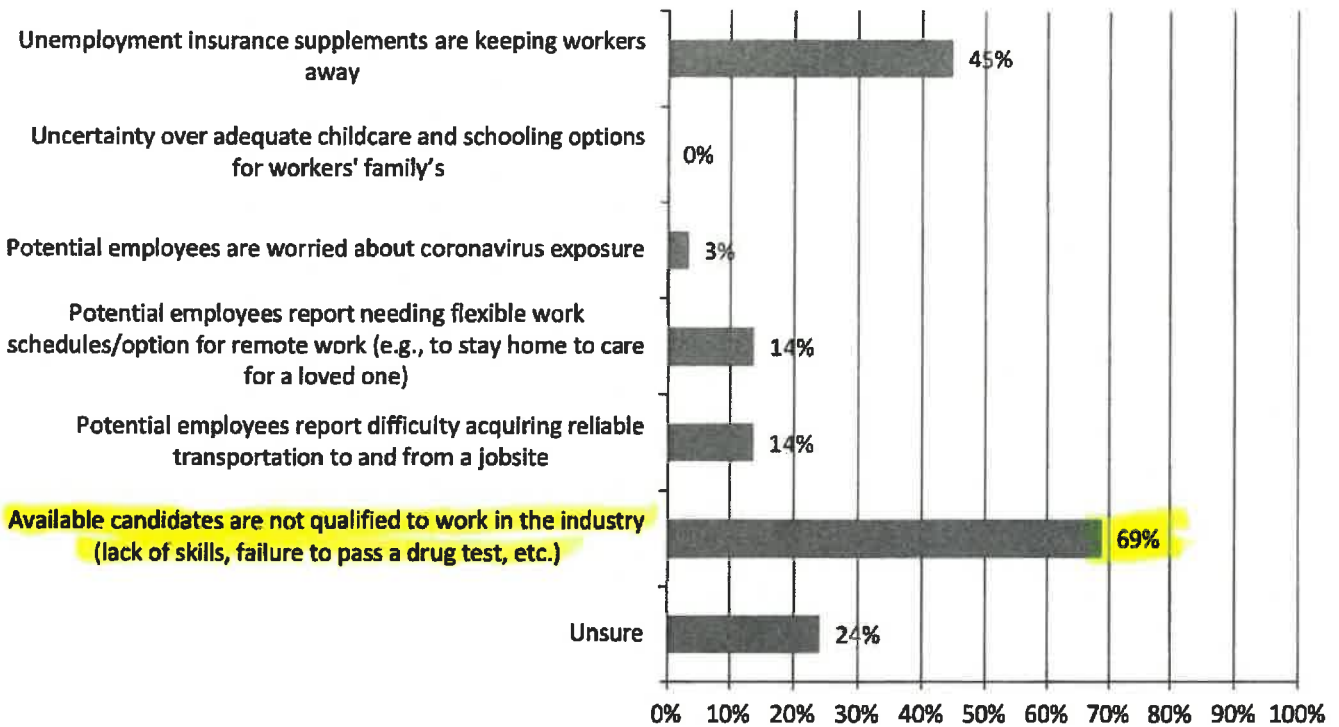


7. If your firm is having trouble filling hourly craft positions, please indicate all the position types you are having trouble filling (Mark all that apply). Responses: 19

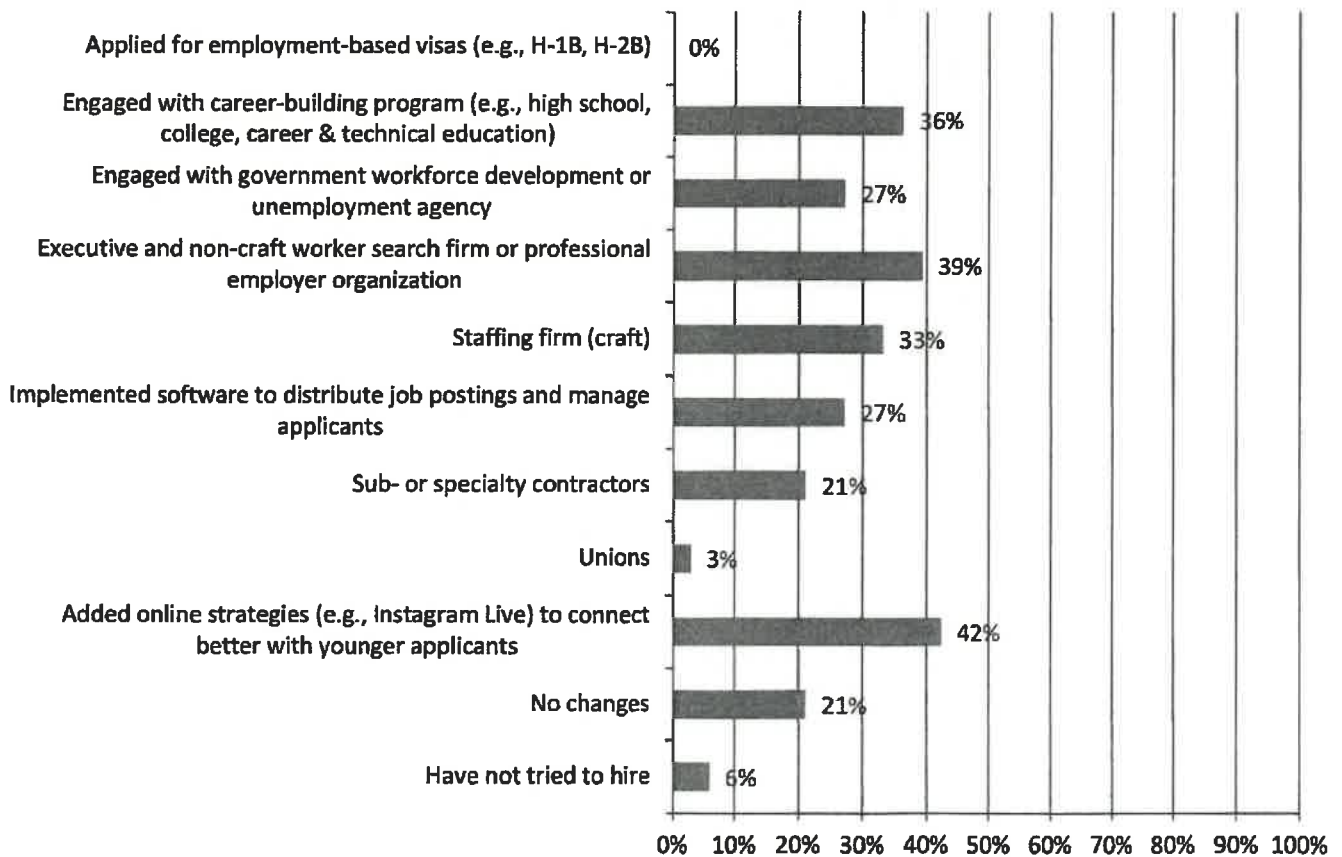


8. If you are having a hard time filling available positions, what are the reason(s)? (Mark all that apply)

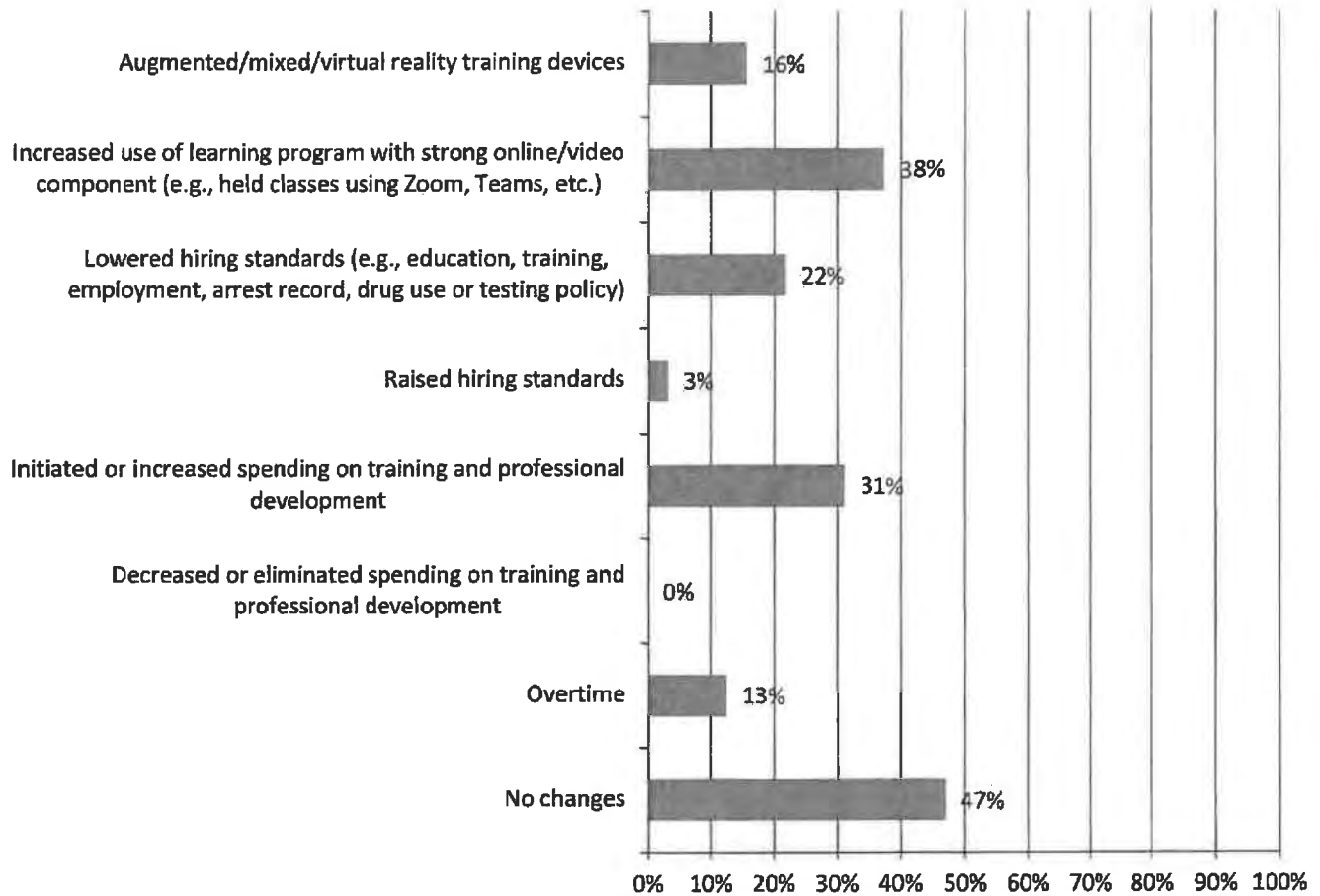
Responses: 32



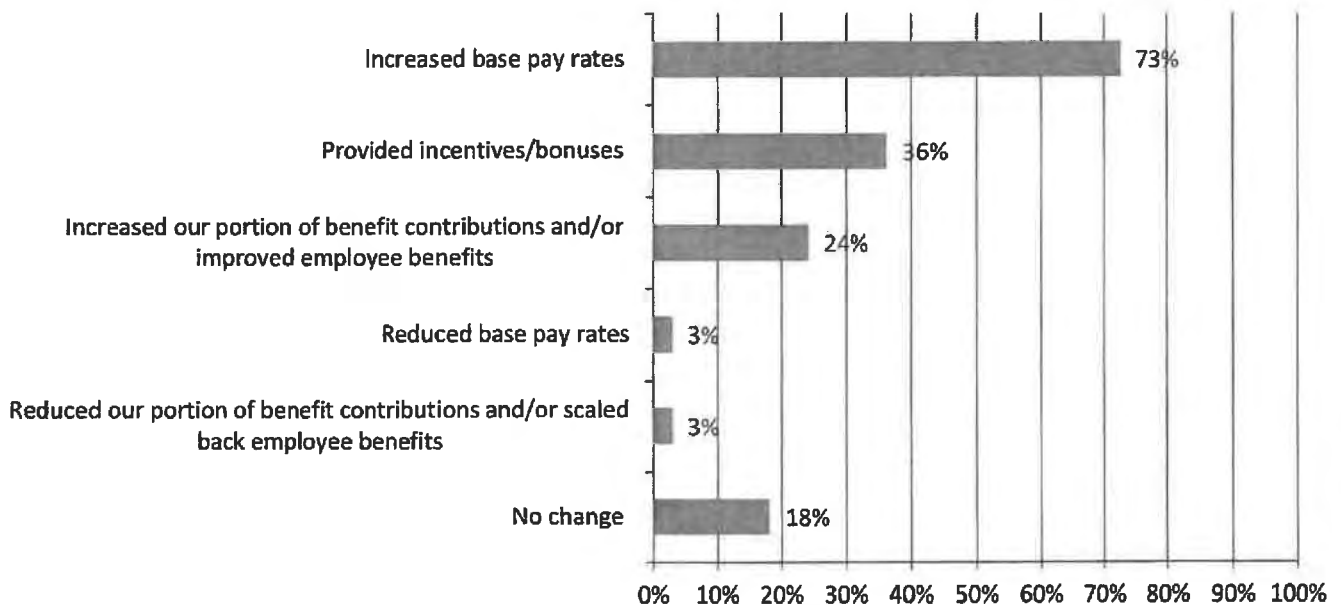
9. Has your firm added or increased use of the following to provide workers in the past 12 months? (Mark all that apply) Responses: 33



10. Has your firm made changes in hiring, training or scheduling in the past 12 months? (Mark all that apply) Responses: 32

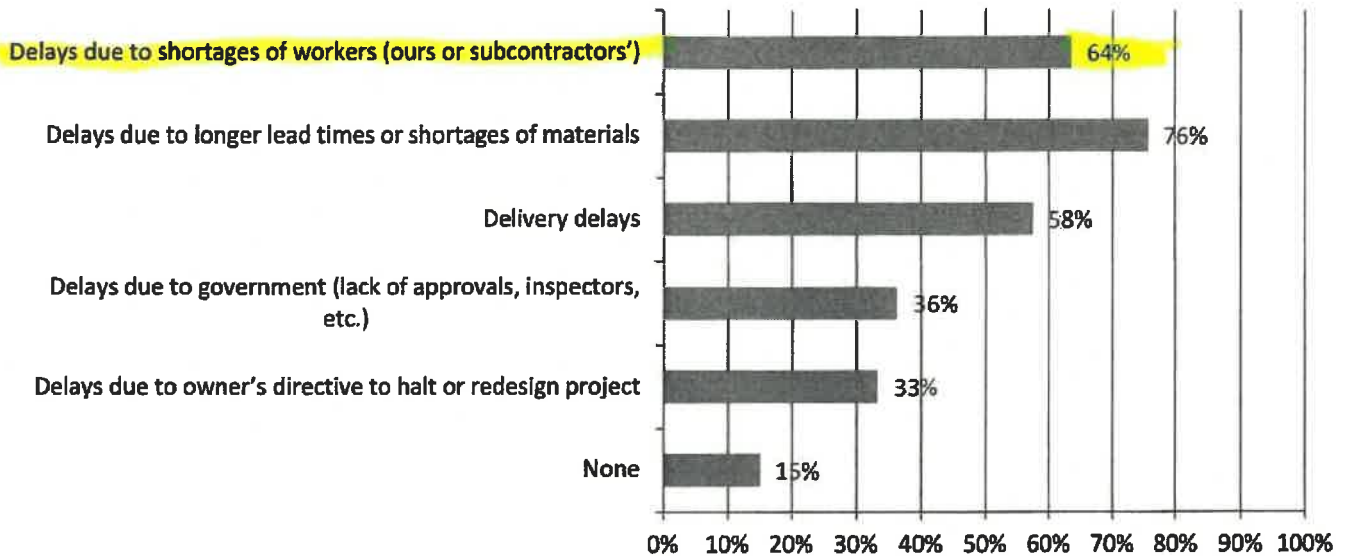


11. Has your firm adjusted pay and/or benefits for hourly craft or salaried personnel in the past 12 months? (Mark all that apply) Responses: 33

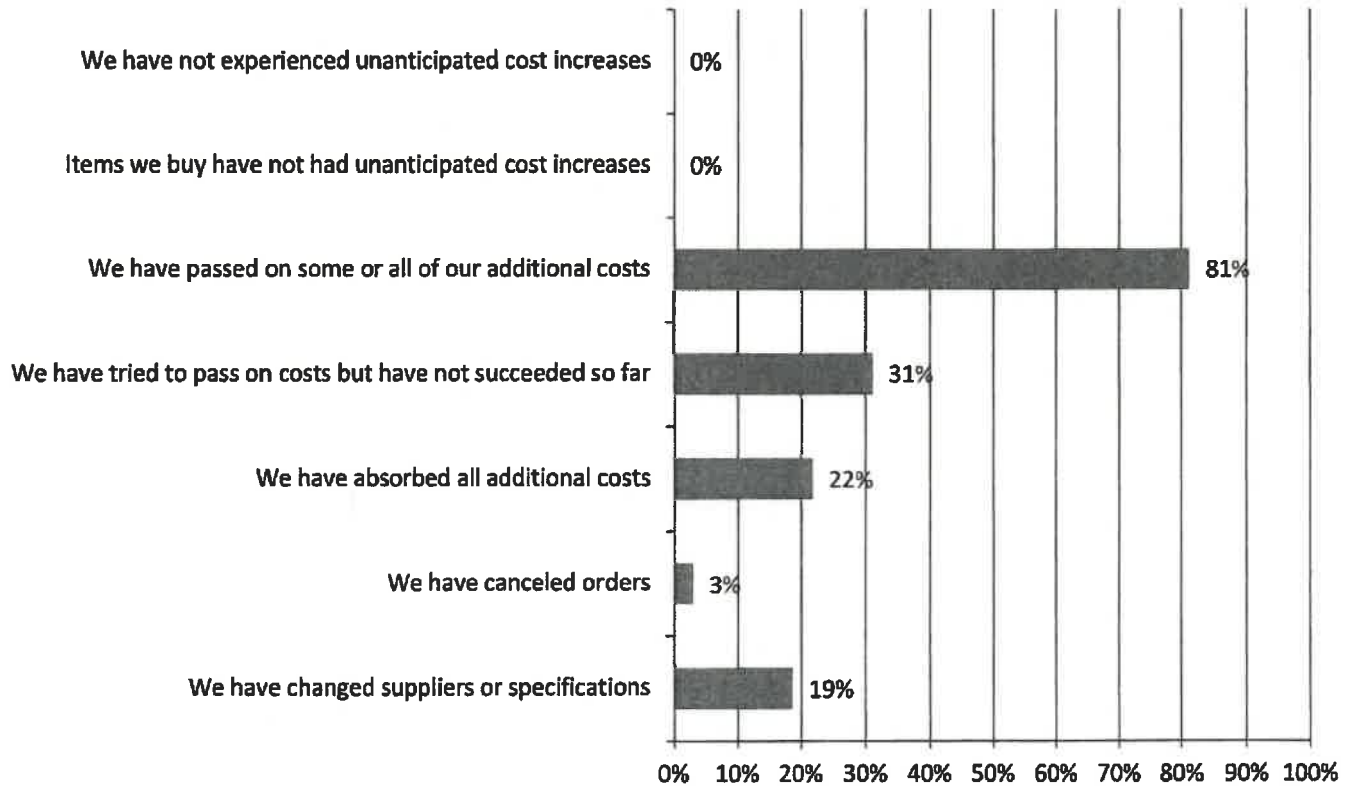


12. What impacts on project completion times, if any, is your firm experiencing? (Mark all that apply) Responses:

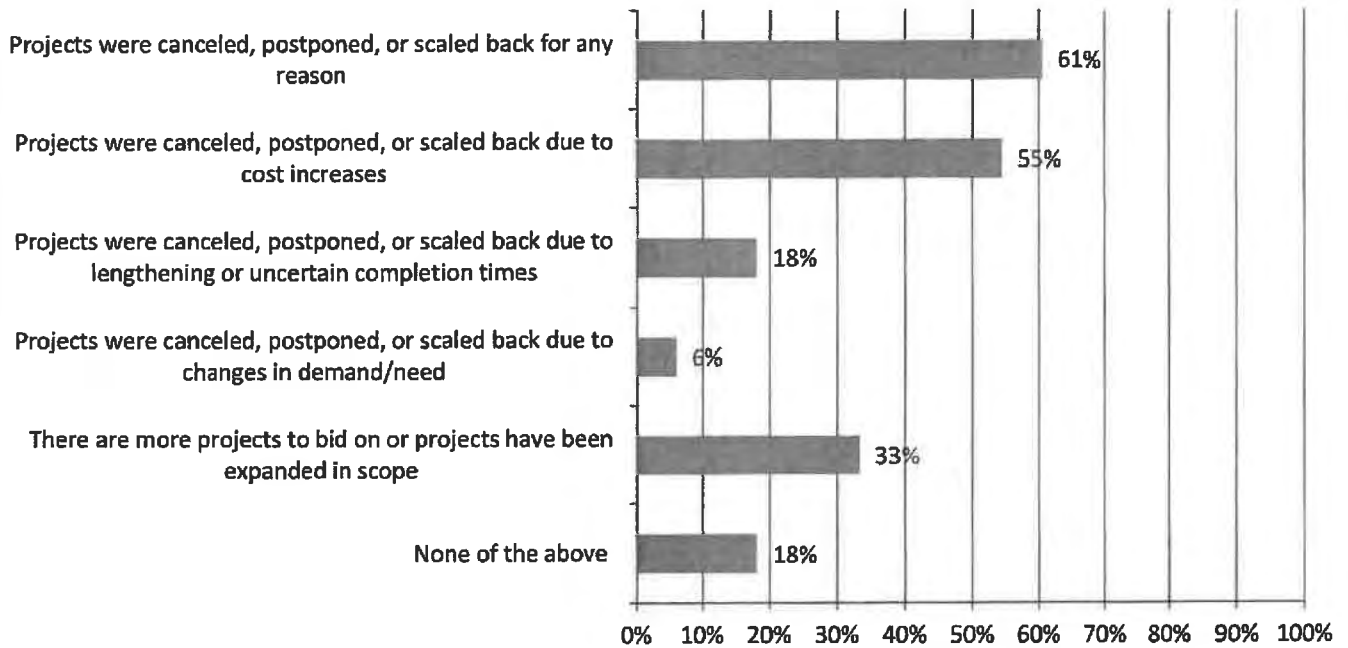
33



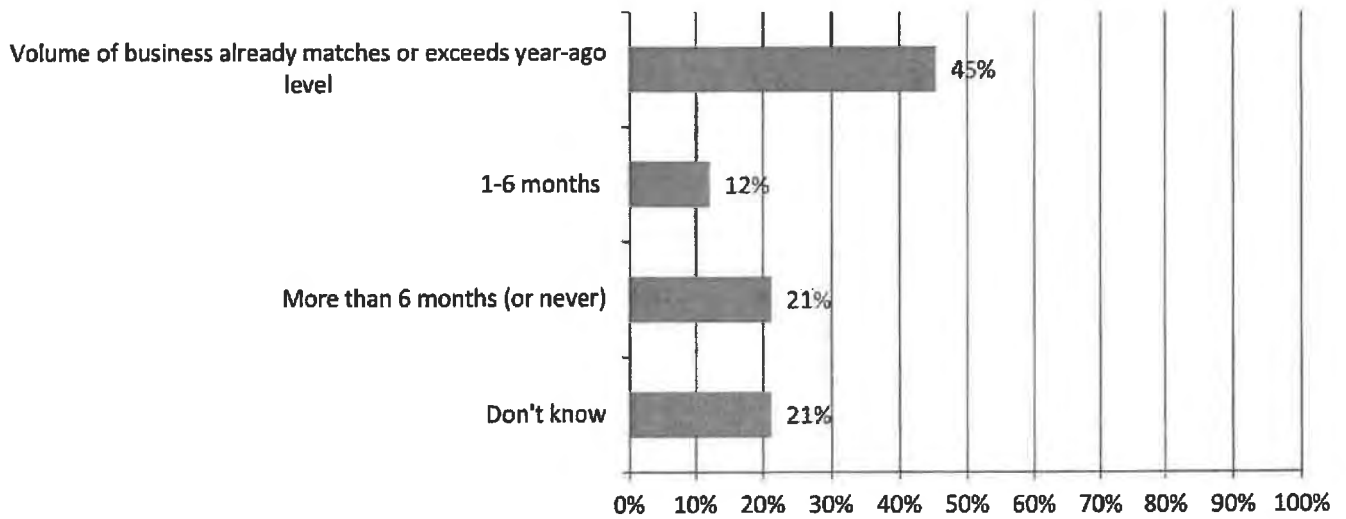
13. How have rising material costs affected your firm's projects, if at all? (Mark all that apply) Responses: 32



14. What impact, if any, are you experiencing with respect to upcoming or expected projects? (Mark all that apply) Responses: 33



15. When do you expect your firm's volume of business will return to its normal level relative to one year earlier? Responses: 33





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

MEMORANDUM

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

DATE: November 17, 2021

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:
 - Forum Club of the Palm Beaches
 - Leadership Palm Beach County (LPBC)
 - Palm Beach County Local Mitigation Strategy (LMS)
 - Safety Council of Palm Beach County
2. Northern Staff met with representatives of the following Units to discuss projects and provide information:

Unit No. 3A	Woodbine
Unit No. 5A	Vista Center of Palm Beach
Unit No. 5D	Andros Isle
Unit No. 11	PGA National
Unit No. 15	Villages of Palm Beach Lakes
Unit No. 20	Juno Isles
Unit No. 21	Old Marsh
Unit No. 27B	Botanica
Unit No. 31	BallenIsles Country Club
Unit No. 45	Paseos
Unit No. 53	Arden

3. Katie Roundtree attended Leadership Palm Beach County GROW Marine Services Day Committee Meetings held virtually on October 28 and November 16.
4. Ken Roundtree attended a Safety Council of Palm Beach County Awards Committee Meeting held at their offices on November 3.
5. Ken Roundtree attended a Leadership Palm Beach County Lunch Meeting held at Cholo Soy Cocina in West Palm Beach on November 4.
6. Katie Roundtree participated in the Solid Waste Authority (SWA) Auditor Selection Committee Meetings held at the SWA Auditorium on November 5 and 8.
7. Katie Roundtree attended a Unit No. 5D, Andros Isles Property Owners Association Meeting along with Dorothy Jacks to discuss taxes and non-ad valorem assessments on November 16.

Training

1. Katie Roundtree and Laura Ham participated in various Marcum Government Symposium webinars from October 26 through November 16.
2. Mila Acosta participated in a Remote Online Notary Education webinar, hosted by the National Notary Association on October 28.
3. Several of Northern's Staff Members participated in OnBase Permit Application Workflow Training, an expansion of Northern's Information System software, on November 2.

Media

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

Unit No. 9A/9B, Abacoa newsletter;
Unit No. 11, PGA National CAN newsletter; and
Unit No. 23, The Shores of Jupiter newsletter.

*The publisher also chose to run the Northern Notes article in several additional local publications.

NORTHERN NOTES

by Katie Roundtree, Finance Director

Northern Palm Beach County Improvement District

Fall and Winter in Florida

Many people come to Florida to enjoy its mild fall and winter but miss the changing seasons and seasonal plant changes that the Northern regions offer. Here in Florida, we have our own kinds of plants that bloom during the fall and winter that give our area a feeling of the cooler seasons up North. During October and November, muhly grass blooms with beautiful pink, red or purple blooms, creating vistas of color in our landscaped areas, dry detention areas and road medians. During the drier winter months, pusley (also known as “Florida Snow”) blooms with white or light purple flowers that blanket lawns and sides of roads creating the look of “snow.”



Abacoa dry detention area, taken by NPBCID staff

Muhly grass is a native landscape plant that has found favor with landscapers for its ease of growth and large clusters of tall, grass-like appearance. Known scientifically as *Muhlenbergia capillaris*, this easy-to-grow ornamental grass produces clumps that can reach two to three feet tall and up to three feet wide when mature. During the fall, particularly in the month of October, it produces fluffy pink and purple flower stalks that can reach up to 5 feet tall and give the plant a distinctive and attractive appearance. A large amount of them can be seen in the dry detention areas within Abacoa. When in bloom, a carpet of pink unfolds and greets residents and visitors with beautiful

colors. Muhly grass looks good in the garden even after the flower stalks fade, thanks to its slender, dark green foliage. (Source: University of Florida IFAS)



Abacoa dry detention area, taken by NPBCID staff

Florida pusley (*Richardia scabra*), on the other hand, is a native plant that is beloved by some and hated by others. With funnel-shaped flowers of white, pink or light purple, pusley, nicknamed “Florida snow”, can be a burden or beauty depending on perspective. It’s drought tolerant and attracts butterflies, but turf purists may rebuke the invading ground cover as a weed. Some people embrace it and use it to accent their holiday decorations, even adding light up snowmen on top to create a winter wonderland scene. However, others striving for the perfect lawn, struggle to remove this plant. It has very small seeds and is drought tolerant, allowing for proliferation during Florida’s typically drier winter months. This weed is aggressive and will take over turf areas which are thin from irrigation, bug or fungus problems. Proper mowing and irrigation will help to control its spread.



The Palm Beach Post, Kimberly Miller

So, enjoy the changing seasons here in Florida, with our beautiful plants that love this weather just as much as we do. There are so many reasons to live in Florida, including enjoyment of our native plants. Happy Holidays to all of you!

**Northern Palm Beach County Improvement District
Investment Summary
October 31, 2021**

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)	\$ 33,589,278	\$ 34,292,188	\$ 23,718,033	53.5%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 4,985,536	\$ 4,985,112	\$ 11,974,171	7.9%	0.10%	0.10%	0.25%
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)	\$ 72	\$ -	\$ 34	0.0%	0.00%	0.03%	0.00%
Dreyfus Pfd MM (DR194)	\$ 181	\$ -	\$ 63	0.0%	0.00%	0.03%	0.00%
Dreyfus Trsy Agy (DR521)	\$ 24	\$ -	\$ 9	0.0%	0.00%	0.01%	0.00%
JP Morgan USTrsy (J3918)	\$ 29	\$ -	\$ 44	0.0%	0.00%	0.01%	0.00%
Total Pooled Cash	\$ 38,575,121	\$ 39,277,300	\$ 35,692,354				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 291,126	\$ 291,124	\$ 340,174	0.5%	0.00%	0.00%	0.00%
Reserve Funds	\$ 11,876,546	\$ 11,876,477	\$ 11,335,519	18.9%	0.00% - 0.25%	0.00% - 0.25%	0.00% - 1.92%
Project Funds	\$ 12,051,745	\$ 13,011,641	\$ 6,486,371	19.2%	0.00%	0.00%	0.00%
Total Trust Monies	\$ 24,219,417	\$ 25,179,242	\$ 18,162,064				
GRAND TOTAL	\$ 62,794,538	\$ 64,456,542	\$ 53,854,418				

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%

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	75,922	131,898	(55,976)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	75,922	131,898	(55,976)
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	0	784	784
CHEMICAL WEED CONTROL	0	14,464	14,464
MOWING SERVICES	0	29,547	29,547
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	0	595	595
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT - GENERAL	0	2,500	2,500
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	19	561	542
Total Physical Environment	19	66,451	66,432
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	10,000	10,000
Other	0	2,776	2,776
Total Capital outlay	0	12,776	12,776
Total Expenditures:	19	79,227	79,208
Excess (deficiency) of revenues over expenditures	75,904	52,671	23,233
Other financing sources (uses):			
Transfers out	(2,545)	(62,671)	60,126
Total Other financing sources (uses):	(2,545)	(62,671)	60,126
Net change in fund balance	73,359	(10,000)	83,359
Fund balances, beginning of year	195,209	0	195,209
Total Fund balances, beginning of year	195,209	0	195,209
Fund balance, end of period	268,567	(10,000)	278,567

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	4,089	327,053	(322,964)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	4,089	327,053	(322,964)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
ENVIRONMENTAL LIASON	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	1,934	1,934
CHEMICAL WEED CONTROL	0	17,855	17,855
MOWING SERVICES	0	11,680	11,680
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	31,233	31,233
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT - GENERAL	0	4,500	4,500
REPAIR & MAINT-TELEMETRY	0	17,000	17,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE	0	500	500
R&M- Aerator refurbishments	0	6,250	6,250
REPAIR & MAINT- RTU GATES	0	500	500
Other	2,109	19,223	17,114
Total Physical Environment	2,109	134,425	132,316
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	6,000	6,000
Other	0	11,713	11,713
Total Capital outlay	0	17,713	17,713
Total Expenditures:	2,109	152,138	150,029
Excess (deficiency) of revenues over expenditures	1,980	174,915	(172,935)
Other financing sources (uses):			
Transfers out	(8,513)	(191,915)	183,402
Total Other financing sources (uses):	(8,513)	(191,915)	183,402
Net change in fund balance	(6,533)	(17,000)	10,467
Fund balances, beginning of year	327,853	0	327,853
Total Fund balances, beginning of year	327,853	0	327,853
Fund balance, end of period	321,321	(17,000)	338,321

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

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	113,680	(113,680)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	<u>0</u>	<u>113,680</u>	<u>(113,680)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	215	215
AUDITORS SERVICES	0	1,084	1,084
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	0	2,514	2,514
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	0	10,000	10,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
REPAIR & MAINT - GATE	0	1,200	1,200
REPAIR & MAINT- RTU GATES	0	4,500	4,500
Other	140	2,684	2,544
Total Physical Environment	<u>140</u>	<u>32,947</u>	<u>32,807</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>140</u>	<u>32,947</u>	<u>32,807</u>
Excess (deficiency) of revenues over expenditures	<u>(140)</u>	<u>80,733</u>	<u>(80,873)</u>
Other financing sources (uses):			
Transfers out	(7,017)	(80,733)	73,716
Total Other financing sources (uses):	<u>(7,017)</u>	<u>(80,733)</u>	<u>73,716</u>
Net change in fund balance	<u>(7,157)</u>	<u>0</u>	<u>(7,157)</u>
Fund balances, beginning of year	<u>288,388</u>	<u>0</u>	<u>288,388</u>
Total Fund balances, beginning of year	<u>288,388</u>	<u>0</u>	<u>288,388</u>
Fund balance, end of period	<u>281,231</u>	<u>0</u>	<u>281,231</u>

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	219,657	(219,657)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	<u>0</u>	<u>219,657</u>	<u>(219,657)</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	0	1,475	1,475
CHEMICAL WEED CONTROL	0	1,540	1,540
TRASH DISPOSAL	0	1,000	1,000
PRESERVE/EXOTIC MAINT	0	89,250	89,250
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	45	3,931	3,886
Total Physical Environment	<u>45</u>	<u>144,126</u>	<u>144,081</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>45</u>	<u>144,126</u>	<u>144,081</u>
Excess (deficiency) of revenues over expenditures	<u>(45)</u>	<u>75,531</u>	<u>(75,576)</u>
Other financing sources (uses):			
Transfers out	(4,399)	(55,531)	51,132
Total Other financing sources (uses):	<u>(4,399)</u>	<u>(55,531)</u>	<u>51,132</u>
Net change in fund balance	(4,444)	20,000	(24,444)
Fund balances, beginning of year	319,364	0	319,364
Total Fund balances, beginning of year	<u>319,364</u>	<u>0</u>	<u>319,364</u>
Fund balance, end of period	<u>314,920</u>	<u>20,000</u>	<u>294,920</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0	361,565	(361,565)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	750	0	750
Total Revenues:	750	361,565	(360,815)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	1,000	1,000
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	1,376	1,376
CHEMICAL WEED CONTROL	0	28,756	28,756
MOWING SERVICES	0	41,298	41,298
TRASH DISPOSAL	0	2,500	2,500
LANDSCAPE MAINTENANCE	0	794	794
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	0	105,560	105,560
REPAIR & MAINT - GENERAL	0	350	350
REPAIR & MAINT-TELEMETRY	0	19,000	19,000
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT- RTU GATES	0	1,000	1,000
Other	52	7,707	7,655
Total Physical Environment	52	227,713	227,661
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	12,000	12,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	45,000	45,000
Other	0	6,254	6,254
Total Capital outlay	0	63,254	63,254
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	52	290,967	290,915
Excess (deficiency) of revenues over expenditures	698	70,598	(69,900)
Other financing sources (uses):			
Transfers out	(8,414)	(120,598)	112,184
Capital contributions from landowners	900	0	900
Total Other financing sources (uses):	(7,514)	(120,598)	113,084
Net change in fund balance	(6,816)	(50,000)	43,184
Fund balances, beginning of year	343,724	0	343,724

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 3
 From 10/1/2021 Through 9/30/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	343,724	0	343,724
Fund balance, end of period	336,908	(50,000)	386,908

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3A
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0	163,646	(163,646)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	0	163,646	(163,646)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	29,000	29,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	215	215
IT Services	0	0	0
AUDITORS SERVICES	0	1,342	1,342
CHEMICAL WEED CONTROL	0	8,273	8,273
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	27,174	27,174
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-ROADS	0	23,000	23,000
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE	0	0	0
Repairs & Maint - Catch Basins	0	45,000	45,000
R&M- Aerator refurbishments	0	12,500	12,500
REPAIR & MAINT- STREET SWEEP	0	16,650	16,650
Other	2,118	27,647	25,529
Total Physical Environment	2,118	198,051	195,933
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	2,118	198,051	195,933
Excess (deficiency) of revenues over expenditures	(2,118)	(34,405)	32,287
Other financing sources (uses):			
Transfers out	(6,211)	(65,595)	59,384
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(6,211)	(65,595)	59,384
Net change in fund balance	(8,329)	(100,000)	91,671
Fund balances, beginning of year	379,118	0	379,118
Total Fund balances, beginning of year	379,118	0	379,118
Fund balance, end of period	370,790	(100,000)	470,790

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 4
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	13,785	548,647	(534,862)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	13,785	548,647	(534,862)
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	0	2,197	2,197
CHEMICAL WEED CONTROL	0	17,415	17,415
MOWING SERVICES	0	20,116	20,116
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	0	1,654	1,654
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	68,053	68,053
REPAIR & MAINT-CANAL/LAKE	0	4,500	4,500
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	7,500	7,500
REPAIR & MAINT-CULVERTS	0	300,000	300,000
REPAIR & MAINT - GATE	0	500	500
R&M- Aerator refurbishments	0	12,500	12,500
REPAIR & MAINT- RTU GATES	0	1,500	1,500
Other	2,875	50,670	47,795
Total Physical Environment	2,875	497,855	494,980
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	58,500	58,500
Other	0	11,228	11,228
Total Capital outlay	0	69,728	69,728
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	2,875	567,583	564,708
Excess (deficiency) of revenues over expenditures	10,910	(18,936)	29,846
Other financing sources (uses):			
Transfers out	(8,568)	(181,064)	172,496
Total Other financing sources (uses):	(8,568)	(181,064)	172,496
Net change in fund balance	2,342	(200,000)	202,342
Fund balances, beginning of year	569,023	0	569,023
Total Fund balances, beginning of year	569,023	0	569,023

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 4
 From 10/1/2021 Through 9/30/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	571,365	(200,000)	771,365

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,686	282,161	(280,475)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	<u>1,686</u>	<u>282,161</u>	<u>(280,475)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	3,648	3,648
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	1,166	1,166
CHEMICAL WEED CONTROL	0	9,774	9,774
MOWING SERVICES	0	12,329	12,329
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	0	2,790	2,790
Total Physical Environment	<u>0</u>	<u>42,457</u>	<u>42,457</u>
Capital outlay	0	10,407	10,407
Principal	0	119,257	119,257
Interest	0	75,000	75,000
Total Expenditures:	<u>0</u>	<u>247,121</u>	<u>247,121</u>
Excess (deficiency) of revenues over expenditures	<u>1,686</u>	<u>35,040</u>	<u>(33,354)</u>
Other financing sources (uses):			
Transfers out	(2,656)	(91,040)	88,384
Total Other financing sources (uses):	<u>(2,656)</u>	<u>(91,040)</u>	<u>88,384</u>
Net change in fund balance	(970)	(56,000)	55,030
Fund balances, beginning of year	484,096	0	484,096
Total Fund balances, beginning of year	<u>484,096</u>	<u>0</u>	<u>484,096</u>
Fund balance, end of period	<u>483,126</u>	<u>(56,000)</u>	<u>539,126</u>

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	273,403	(273,403)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	<u>0</u>	<u>273,403</u>	<u>(273,403)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	14,400	14,400
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	1,303	1,303
MARSH MAINT-LITTORAL ZONE	0	16,422	16,422
CHEMICAL WEED CONTROL	0	34,675	34,675
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	0	37,000	37,000
REPAIR & MAINT-CULVERTS	0	5,000	5,000
REPAIR & MAINT - GATE	0	0	0
Repairs & Maint - Catch Basins	0	10,000	10,000
Other	931	15,708	14,777
Total Physical Environment	<u>931</u>	<u>138,508</u>	<u>137,577</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	0	875	875
Total Capital outlay	<u>0</u>	<u>875</u>	<u>875</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>931</u>	<u>139,383</u>	<u>138,452</u>
Excess (deficiency) of revenues over expenditures	<u>(931)</u>	<u>134,020</u>	<u>(134,951)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(13,476)	(134,020)	120,544
Total Other financing sources (uses):	<u>(13,476)</u>	<u>(134,020)</u>	<u>120,544</u>
Net change in fund balance	(14,406)	0	(14,406)
Fund balances, beginning of year	1,262,858	0	1,262,858
Total Fund balances, beginning of year	<u>1,262,858</u>	<u>0</u>	<u>1,262,858</u>

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	1,248,452	0	1,248,452

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	95,471	(95,471)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	<u>0</u>	<u>95,471</u>	<u>(95,471)</u>
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	0	742	742
LANDSCAPE MAINTENANCE	0	2,866	2,866
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	55	10,332	10,277
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	10,000	10,000
REPAIR & MAINT - GENERAL	0	750	750
REPAIR & MAINT-TELEMETRY	0	14,000	14,000
R&M- GENERATORS	0	1,000	1,000
Other	813	7,540	6,727
Total Physical Environment	<u>869</u>	<u>51,445</u>	<u>50,576</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>869</u>	<u>51,445</u>	<u>50,576</u>
Excess (deficiency) of revenues over expenditures	<u>(869)</u>	<u>44,026</u>	<u>(44,895)</u>
Other financing sources (uses):			
Transfers out	(3,247)	(44,026)	40,779
Total Other financing sources (uses):	<u>(3,247)</u>	<u>(44,026)</u>	<u>40,779</u>
Net change in fund balance	(4,115)	0	(4,115)
Fund balances, beginning of year	160,923	0	160,923
Total Fund balances, beginning of year	<u>160,923</u>	<u>0</u>	<u>160,923</u>
Fund balance, end of period	<u>156,808</u>	<u>0</u>	<u>156,808</u>

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	43,613	(43,613)
Investment income	0	0	0
Total Investment income	0	0	0
Total Revenues:	<u>0</u>	<u>43,613</u>	<u>(43,613)</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	0	582	582
TRASH DISPOSAL	0	3,400	3,400
LANDSCAPE MAINTENANCE	0	761	761
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT - GENERAL	0	1,500	1,500
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	3,500	3,500
Other	14	1,432	1,418
Total Physical Environment	<u>14</u>	<u>20,175</u>	<u>20,161</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>14</u>	<u>20,175</u>	<u>20,161</u>
Excess (deficiency) of revenues over expenditures	<u>(14)</u>	<u>23,438</u>	<u>(23,452)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(3,109)	(23,438)	20,329
Total Other financing sources (uses):	<u>(3,109)</u>	<u>(23,438)</u>	<u>20,329</u>
Net change in fund balance	(3,124)	0	(3,124)
Fund balances, beginning of year	<u>226,402</u>	<u>0</u>	<u>226,402</u>
Total Fund balances, beginning of year	<u>226,402</u>	<u>0</u>	<u>226,402</u>
Fund balance, end of period	<u>223,278</u>	<u>0</u>	<u>223,278</u>

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0	97,164	(97,164)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	0	97,164	(97,164)
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	0	928	928
LANDSCAPE MAINTENANCE	0	2,900	2,900
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	55	5,332	5,277
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	10,000	10,000
REPAIR & MAINT - GENERAL	0	600	600
REPAIR & MAINT-TELEMETRY	0	14,000	14,000
R&M- GENERATORS	0	1,000	1,000
Other	647	5,954	5,307
Total Physical Environment	702	44,714	44,012
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	8,000	8,000
Total Capital outlay	0	8,000	8,000
Total Expenditures:	702	52,714	52,012
Excess (deficiency) of revenues over expenditures	(702)	44,450	(45,152)
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(6,492)	(44,450)	37,958
Total Other financing sources (uses):	(6,492)	(44,450)	37,958
Net change in fund balance	(7,194)	0	(7,194)
Fund balances, beginning of year	232,713	0	232,713
Total Fund balances, beginning of year	232,713	0	232,713
Fund balance, end of period	225,519	0	225,519

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 7
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	108,530	(108,530)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	<u>0</u>	<u>108,530</u>	<u>(108,530)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	3,697	3,697
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	737	737
CHEMICAL WEED CONTROL	0	5,404	5,404
MOWING SERVICES	0	17,520	17,520
TRASH DISPOSAL	0	1,200	1,200
LANDSCAPE MAINTENANCE	0	265	265
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	350	350
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT - GATE	0	2,000	2,000
Other	29	1,573	1,544
Total Physical Environment	<u>29</u>	<u>38,746</u>	<u>38,717</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	0	3,567	3,567
Total Capital outlay	<u>0</u>	<u>3,567</u>	<u>3,567</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>29</u>	<u>42,313</u>	<u>42,284</u>
Excess (deficiency) of revenues over expenditures	<u>(29)</u>	<u>66,217</u>	<u>(66,246)</u>
Other financing sources (uses):			
Transfers out	(3,522)	(66,217)	62,695
Total Other financing sources (uses):	<u>(3,522)</u>	<u>(66,217)</u>	<u>62,695</u>
Net change in fund balance	(3,552)	0	(3,552)
Fund balances, beginning of year	359,955	0	359,955
Total Fund balances, beginning of year	<u>359,955</u>	<u>0</u>	<u>359,955</u>
Fund balance, end of period	<u>356,403</u>	<u>0</u>	<u>356,403</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 9/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	3,211	116,149	(112,938)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	<u>3,211</u>	<u>116,149</u>	<u>(112,938)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	5,510	5,510
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	753	753
CHEMICAL WEED CONTROL	0	3,668	3,668
MOWING SERVICES	0	9,085	9,085
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	0	397	397
SUPERVISORS EXPENSES	0	0	0
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT - GENERAL	0	5,350	5,350
REPAIR & MAINT-TELEMETRY	0	17,000	17,000
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	17	1,317	1,300
Total Physical Environment	<u>17</u>	<u>52,080</u>	<u>52,063</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	0	2,300	2,300
Total Capital outlay	<u>0</u>	<u>2,300</u>	<u>2,300</u>
Interest	0	0	0
Total Expenditures:	<u>17</u>	<u>54,380</u>	<u>54,363</u>
Excess (deficiency) of revenues over expenditures	<u>3,194</u>	<u>61,769</u>	<u>(58,575)</u>
Other financing sources (uses):			
Transfers out	(3,056)	(76,769)	73,713
Total Other financing sources (uses):	<u>(3,056)</u>	<u>(76,769)</u>	<u>73,713</u>
Net change in fund balance	139	(15,000)	15,139
Fund balances, beginning of year	311,162	0	311,162
Total Fund balances, beginning of year	<u>311,162</u>	<u>0</u>	<u>311,162</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 9/30/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	<u>311,300</u>	<u>(15,000)</u>	<u>326,300</u>

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	4,971	784,273	(779,302)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	4,971	784,273	(779,302)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	1,724	1,724
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	0	4,186	4,186
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	0	25,102	25,102
MOWING SERVICES	0	14,276	14,276
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	0	2,613	2,613
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	0	131,670	131,670
UPLAND MAINTENANCE	0	11,895	11,895
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	79,758	79,758
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	16,450	16,450
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-ROADS	0	40,000	40,000
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE	0	500	500
R&M- Aerator refurbishments	0	12,500	12,500
R & M PRESERVE STRUCTURES	60	145,000	144,940
REPAIR & MAINT- RTU GATES	0	2,500	2,500
Other	7,734	91,125	83,391
Total Physical Environment	7,794	623,549	615,755
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	10,000	10,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER	0	0	0
DRAINAGE			
MACHINERY & EQUIPMENT	0	133,500	133,500
Other	0	0	0
Total Capital outlay	0	143,500	143,500
Principal	0	0	0
Total Expenditures:	7,794	767,049	759,255

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>(2,823)</u>	<u>17,224</u>	<u>(20,047)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(21,417)</u>	<u>(192,564)</u>	<u>171,147</u>
Total Other financing sources (uses):	<u>(21,417)</u>	<u>(192,564)</u>	<u>171,147</u>
Net change in fund balance	(24,239)	(175,340)	151,101
Fund balances, beginning of year	<u>1,250,299</u>	<u>0</u>	<u>1,250,299</u>
Total Fund balances, beginning of year	<u>1,250,299</u>	<u>0</u>	<u>1,250,299</u>
Fund balance, end of period	<u><u>1,226,059</u></u>	<u><u>(175,340)</u></u>	<u><u>1,401,399</u></u>

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	580,829	(580,829)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	<u>0</u>	<u>580,829</u>	<u>(580,829)</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	0	0	0
AUDITORS SERVICES	0	3,503	3,503
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	0	10,724	10,724
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	0	1,984	1,984
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	0	131,670	131,670
UPLAND MAINTENANCE	0	29,077	29,077
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	32,997	32,997
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	1,100	1,100
REPAIR & MAINT-TELEMETRY	0	6,800	6,800
REPAIR & MAINT-ROADS	0	40,000	40,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE	0	500	500
R&M- Aerator refurbishments	0	6,250	6,250
R & M PRESERVE STRUCTURES	0	145,000	145,000
REPAIR & MAINT- RTU GATES	0	2,000	2,000
Other	4,679	55,577	50,898
Total Physical Environment	<u>4,679</u>	<u>496,647</u>	<u>491,968</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	85,500	85,500
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>85,500</u>	<u>85,500</u>
Principal	0	0	0
Total Expenditures:	<u>4,679</u>	<u>582,147</u>	<u>577,468</u>
Excess (deficiency) of revenues over expenditures	<u>(4,679)</u>	<u>(1,318)</u>	<u>(3,361)</u>

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers out	(16,886)	(158,682)	141,796
Total Other financing sources (uses):	<u>(16,886)</u>	<u>(158,682)</u>	<u>141,796</u>
Net change in fund balance	(21,566)	(160,000)	138,434
Fund balances, beginning of year			
	<u>957,879</u>	<u>0</u>	<u>957,879</u>
Total Fund balances, beginning of year	<u>957,879</u>	<u>0</u>	<u>957,879</u>
Fund balance, end of period	<u><u>936,313</u></u>	<u><u>(160,000)</u></u>	<u><u>1,096,313</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	2,549,248	(2,549,248)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	<u>0</u>	<u>2,549,248</u>	<u>(2,549,248)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	76,500	76,500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	5,000	5,000
WATER QUALITY	0	14,145	14,145
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	12,178	12,178
MARSH MAINT-LITTORAL ZONE	0	384,725	384,725
CHEMICAL WEED CONTROL	0	243,177	243,177
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	34,651	34,651
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	0	10,446	10,446
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	66,150	66,150
REPAIR & MAINT-AERATORS	0	228,117	228,117
REPAIR & MAINT-PUMP STATN	200	20,995	20,795
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	12,000	12,000
REPAIR & MAINT-BLDG	0	20,000	20,000
REPAIR & MAINT - GENERAL	17	10,000	9,983
REPAIR & MAINT-TELEMETRY	0	33,000	33,000
REPAIR & MAINT-ROADS	0	125,000	125,000
REPAIR & MAINT-CULVERTS	0	60,000	60,000
REPAIR & MAINT - GATE	0	5,000	5,000
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	0	25,000	25,000
R&M- Aerator refurbishments	0	31,250	31,250
R&M- GENERATORS	0	1,000	1,000
REPAIR & MAINT- RTU GATES	0	500	500
Other	19,593	219,992	200,399
Total Physical Environment	<u>19,810</u>	<u>1,639,076</u>	<u>1,619,266</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	82,000	82,000
ROADS/BRIDGES	0	674,000	674,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	76,500	76,500
Other	0	10,668	10,668
Total Capital outlay	<u>0</u>	<u>843,168</u>	<u>843,168</u>
Principal	0	170,771	170,771
Interest	0	27,618	27,618
Total Expenditures:	<u>19,810</u>	<u>2,680,633</u>	<u>2,660,823</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>(19,810)</u>	<u>(131,385)</u>	<u>111,575</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(50,154)	(618,615)	568,461
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(50,154)</u>	<u>(618,615)</u>	<u>568,461</u>
Net change in fund balance	(69,964)	(750,000)	680,036
Fund balances, beginning of year	<u>2,491,629</u>	<u>0</u>	<u>2,491,629</u>
Total Fund balances, beginning of year	<u>2,491,629</u>	<u>0</u>	<u>2,491,629</u>
Fund balance, end of period	<u>2,421,665</u>	<u>(750,000)</u>	<u>3,171,665</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0	61,527	(61,527)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	0	61,527	(61,527)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	376	376
CHEMICAL WEED CONTROL	0	181	181
MOWING SERVICES	0	2,271	2,271
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	0	595	595
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	500	500
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT- RTU GATES	0	1,000	1,000
Other	0	617	617
Total Physical Environment	0	12,290	12,290
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	0	2,549	2,549
Total Capital outlay	0	2,549	2,549
Total Expenditures:	0	14,839	14,839
Excess (deficiency) of revenues over expenditures	0	46,688	(46,688)
Other financing sources (uses):			
Transfers out	(1,193)	(46,688)	45,495
Total Other financing sources (uses):	(1,193)	(46,688)	45,495
Net change in fund balance	(1,193)	0	(1,193)
Fund balances, beginning of year	166,098	0	166,098
Total Fund balances, beginning of year	166,098	0	166,098
Fund balance, end of period	164,905	0	164,905

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12A
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	25,143	(25,143)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	<u>0</u>	<u>25,143</u>	<u>(25,143)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	142	142
CHEMICAL WEED CONTROL	0	1,096	1,096
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	7,332	7,332
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-CULVERTS	0	15,000	15,000
REPAIR & MAINT - GATE	0	0	0
R&M- Aerator refurbishments	0	0	0
Other	168	1,949	1,781
Total Physical Environment	<u>168</u>	<u>27,269</u>	<u>27,101</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>168</u>	<u>27,269</u>	<u>27,101</u>
Excess (deficiency) of revenues over expenditures	<u>(168)</u>	<u>(2,126)</u>	<u>1,958</u>
Other financing sources (uses):			
Transfers out	(705)	(12,874)	12,169
Total Other financing sources (uses):	<u>(705)</u>	<u>(12,874)</u>	<u>12,169</u>
Net change in fund balance	(874)	(15,000)	14,126
Fund balances, beginning of year	97,938	0	97,938
Total Fund balances, beginning of year	<u>97,938</u>	<u>0</u>	<u>97,938</u>
Fund balance, end of period	<u>97,065</u>	<u>(15,000)</u>	<u>112,065</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	775,787	(775,787)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	<u>0</u>	<u>775,787</u>	<u>(775,787)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	4,623	4,623
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	0	4,632	4,632
CHEMICAL WEED CONTROL	0	37,297	37,297
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	5,191	5,191
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	0	2,552	2,552
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	145,224	145,224
REPAIR & MAINT-PUMP STATN	55	20,332	20,277
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	10,000	10,000
REPAIR & MAINT - GENERAL	0	920	920
REPAIR & MAINT-TELEMTRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	5,000	5,000
REPAIR & MAINT - GATE	0	0	0
R&M- Aerator refurbishments	0	25,000	25,000
R&M- GENERATORS	0	1,000	1,000
Other	21,576	147,729	126,153
Total Physical Environment	<u>21,632</u>	<u>419,500</u>	<u>397,868</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	31,500	31,500
Other	0	1,456	1,456
Total Capital outlay	<u>0</u>	<u>32,956</u>	<u>32,956</u>
Principal	0	123,510	123,510
Interest	0	34,832	34,832
Total Expenditures:	<u>21,632</u>	<u>610,798</u>	<u>589,166</u>
Excess (deficiency) of revenues over expenditures	<u>(21,632)</u>	<u>164,989</u>	<u>(186,621)</u>
Other financing sources (uses):			
Transfers out	(17,172)	(164,989)	147,817
Capital contributions from landowners	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(17,172)</u>	<u>(164,989)</u>	<u>147,817</u>
Net change in fund balance	(38,803)	0	(38,803)
Fund balances, beginning of year	<u>648,144</u>	<u>0</u>	<u>648,144</u>
Total Fund balances, beginning of year	<u>648,144</u>	<u>0</u>	<u>648,144</u>
Fund balance, end of period	<u>609,340</u>	<u>0</u>	<u>609,340</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	7,775	844,367	(836,592)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	7,775	844,367	(836,592)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,500	5,500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	3,666	3,666
CHEMICAL WEED CONTROL	0	71,638	71,638
MOWING SERVICES	0	10,382	10,382
TRASH DISPOSAL	0	31,000	31,000
LANDSCAPE MAINTENANCE	0	1,389	1,389
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	177,724	177,724
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	12,000	12,000
REPAIR & MAINT-TELEMTRY	0	17,000	17,000
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	0	25,000	25,000
REPAIR & MAINT- RTU GATES	0	1,500	1,500
Other	17,341	148,136	130,795
Total Physical Environment	17,341	521,435	504,094
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	93,000	93,000
Other	0	6,185	6,185
Total Capital outlay	0	99,185	99,185
Principal	0	44,682	44,682
Interest	0	28,100	28,100
Total Expenditures:	17,341	693,402	676,061
Excess (deficiency) of revenues over expenditures	(9,566)	150,965	(160,531)
Other financing sources (uses):			
Transfers out	(8,450)	(161,465)	153,015
Total Other financing sources (uses):	(8,450)	(161,465)	153,015
Net change in fund balance	(18,016)	(10,500)	(7,516)
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	577,109	0	577,109
Total Fund balances, beginning of year	577,109	0	577,109
Fund balance, end of period	559,093	(10,500)	569,593

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	919,396	(919,396)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	1,818	0	1,818
Total Revenues:	<u>1,818</u>	<u>919,396</u>	<u>(917,578)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	193,500	193,500
ENGINEERING-PERMITS	0	0	0
ENVIRONMENTAL LIASON	0	25,031	25,031
LEGAL SERVICES	0	1,000	1,000
WATER QUALITY	0	5,416	5,416
FINANCIAL CONS./ADVISOR	0	215	215
AUDITORS SERVICES	0	4,332	4,332
MARSH MAINT-LITTORAL ZONE	0	5,404	5,404
CHEMICAL WEED CONTROL	0	38,543	38,543
MOWING SERVICES	0	54,319	54,319
SECURITY SERVICES	46,082	279,204	233,122
TRASH DISPOSAL	0	5,000	5,000
LANDSCAPE MAINTENANCE	0	7,956	7,956
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	15,750	15,750
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	20,000	20,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT-ROADS	0	225,000	225,000
REPAIR & MAINT-CULVERTS	0	10,000	10,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	10,000	10,000
REPAIR & MAINT- STREET SWEEP	0	8,650	8,650
Other	461	15,707	15,246
Total Physical Environment	<u>46,543</u>	<u>931,527</u>	<u>884,984</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	0	3,924	3,924
Total Capital outlay	<u>0</u>	<u>3,924</u>	<u>3,924</u>
Principal	0	0	0
Total Expenditures:	<u>46,543</u>	<u>935,451</u>	<u>888,908</u>
Excess (deficiency) of revenues over expenditures	<u>(44,725)</u>	<u>(16,055)</u>	<u>(28,670)</u>

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(23,631)	(183,945)	160,314
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(23,631)</u>	<u>(183,945)</u>	<u>160,314</u>
Net change in fund balance	(68,356)	(200,000)	131,644
Fund balances, beginning of year	1,101,699	0	1,101,699
Total Fund balances, beginning of year	<u>1,101,699</u>	<u>0</u>	<u>1,101,699</u>
Fund balance, end of period	<u><u>1,033,342</u></u>	<u><u>(200,000)</u></u>	<u><u>1,233,342</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0	1,522,500	(1,522,500)
Intergovernmental revenues	9,241	255,000	(245,759)
Investment income	0	0	0
Miscellaneous	500	0	500
Total Revenues:	9,741	1,777,500	(1,767,759)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	38,500	38,500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	10,000	10,000
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	0	333,304	333,304
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	0	8,796	8,796
MARSH MAINT-LITTORAL ZONE	0	355,860	355,860
CHEMICAL WEED CONTROL	0	167,149	167,149
TRASH DISPOSAL	273	1,300	1,027
LANDSCAPE MAINTENANCE	0	16,251	16,251
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	0	196,175	196,175
REPAIR & MAINT-PUMP STATN	111	20,663	20,552
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	0	15,000	15,000
REPAIR & MAINT - GENERAL	0	2,100	2,100
REPAIR & MAINT-TELEMETRY	0	23,000	23,000
REPAIR & MAINT-ROADS	0	110,000	110,000
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	0	7,000	7,000
REPAIR & MAINT- STREET SWEEP	0	31,000	31,000
Other	16,337	197,384	181,047
Total Physical Environment	16,720	1,619,482	1,602,762
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	0	18,000	18,000
Other	0	5,600	5,600
Total Capital outlay	0	23,600	23,600
Principal	0	0	0
Total Expenditures:	16,720	1,643,082	1,626,362

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>(6,979)</u>	<u>134,418</u>	<u>(141,397)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(33,436)	(341,917)	308,481
Capital contributions from landowners	<u>3,626</u>	<u>22,047</u>	<u>(18,421)</u>
Total Other financing sources (uses):	<u>(29,810)</u>	<u>(319,870)</u>	<u>290,060</u>
Net change in fund balance	(36,789)	(185,452)	148,663
Fund balances, beginning of year	<u>2,146,270</u>	<u>0</u>	<u>2,146,270</u>
Total Fund balances, beginning of year	<u>2,146,270</u>	<u>0</u>	<u>2,146,270</u>
Fund balance, end of period	<u><u>2,109,481</u></u>	<u><u>(185,452)</u></u>	<u><u>2,294,933</u></u>

Northern Palm Beach County Improvement District

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

Unit 19

From 10/1/2021 Through 9/30/2022

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	552,224	(552,224)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	<u>0</u>	<u>552,224</u>	<u>(552,224)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	500	500
LEGAL SERVICES	0	500	500
WATER QUALITY	0	12,400	12,400
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	2,475	2,475
MARSH MAINT-LITTORAL ZONE	0	21,144	21,144
CHEMICAL WEED CONTROL	0	27,721	27,721
MOWING SERVICES	0	4,542	4,542
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	0	595	595
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	12,600	12,600
REPAIR & MAINT-AERATORS	0	57,407	57,407
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	7,000	7,000
REPAIR & MAINT-TELEMTRY	0	5,000	5,000
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	5,791	62,465	56,674
Total Physical Environment	<u>5,791</u>	<u>257,849</u>	<u>252,058</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	96,000	96,000
Other	0	1,817	1,817
Total Capital outlay	<u>0</u>	<u>97,817</u>	<u>97,817</u>
Interest	0	0	0
Total Expenditures:	<u>5,791</u>	<u>355,666</u>	<u>349,875</u>
Excess (deficiency) of revenues over expenditures	<u>(5,791)</u>	<u>196,558</u>	<u>(202,349)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(12,736)	(128,558)	115,822
Total Other financing sources (uses):	<u>(12,736)</u>	<u>(128,558)</u>	<u>115,822</u>
Net change in fund balance	<u>(18,527)</u>	<u>68,000</u>	<u>(86,527)</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 19
 From 10/1/2021 Through 9/30/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	267,716	0	267,716
Total Fund balances, beginning of year	267,716	0	267,716
Fund balance, end of period	249,189	68,000	181,189

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19A
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	41,266	(41,266)
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	<u>0</u>	<u>41,266</u>	<u>(41,266)</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	0	92	92
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	0	0
Other	0	407	407
Total Physical Environment	<u>0</u>	<u>11,499</u>	<u>11,499</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	15,000	15,000
Total Capital outlay	<u>0</u>	<u>15,000</u>	<u>15,000</u>
Total Expenditures:	<u>0</u>	<u>26,499</u>	<u>26,499</u>
Excess (deficiency) of revenues over expenditures	<u>0</u>	<u>14,767</u>	<u>(14,767)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(1,007)	(14,767)	13,760
Total Other financing sources (uses):	<u>(1,007)</u>	<u>(14,767)</u>	<u>13,760</u>
Net change in fund balance	(1,007)	0	(1,007)
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>469,450</u>	<u>0</u>	<u>469,450</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 20
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0	245,387	(245,387)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	0	245,387	(245,387)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
SPECIAL SERVICES	0	0	0
WATER QUALITY	0	1,620	1,620
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	0	622	622
CHEMICAL WEED CONTROL	0	6,595	6,595
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT - GENERAL	0	7,000	7,000
Repairs & Maint - Catch Basins	0	3,500	3,500
Other	0	2,186	2,186
Total Physical Environment	0	32,773	32,773
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	0	491	491
Total Capital outlay	0	491	491
Principal	0	119,257	119,257
Interest	0	75,000	75,000
Total Expenditures:	0	227,521	227,521
Excess (deficiency) of revenues over expenditures	0	17,866	(17,866)
Other financing sources (uses):			
Transfers out	(2,506)	(17,866)	15,360
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	(2,506)	(17,866)	15,360
Net change in fund balance	(2,506)	0	(2,506)
Fund balances, beginning of year	311,203	0	311,203
Total Fund balances, beginning of year	311,203	0	311,203
Fund balance, end of period	308,697	0	308,697

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	363,371	(363,371)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	<u>0</u>	<u>363,371</u>	<u>(363,371)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	7,545	7,545
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	2,983	2,983
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	0	0	0
LANDSCAPE MAINTENANCE	0	198	198
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	96,600	96,600
REPAIR & MAINT-AERATORS	0	45,560	45,560
REPAIR & MAINT-PUMP STATN	55	5,332	5,277
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	9,000	9,000
REPAIR & MAINT-BLDG	355	10,000	9,646
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	4,000	4,000
REPAIR & MAINT-TELEMTRY	0	18,500	18,500
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	5,000	5,000
REPAIR & MAINT - GATE	0	0	0
R&M- GENERATORS	0	1,000	1,000
Other	2,557	16,910	14,353
Total Physical Environment	<u>2,967</u>	<u>224,128</u>	<u>221,162</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	(8,802)	0	8,802
Other	0	386	386
Total Capital outlay	<u>(8,802)</u>	<u>386</u>	<u>9,188</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>(5,836)</u>	<u>224,514</u>	<u>230,350</u>
Excess (deficiency) of revenues over expenditures	<u>5,836</u>	<u>138,857</u>	<u>(133,021)</u>
Other financing sources (uses):			
Transfers out	(21,031)	(180,357)	159,326

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(21,031)</u>	<u>(180,357)</u>	<u>159,326</u>
Net change in fund balance	(15,195)	(41,500)	26,305
Fund balances, beginning of year	<u>605,253</u>	<u>0</u>	<u>605,253</u>
Total Fund balances, beginning of year	<u>605,253</u>	<u>0</u>	<u>605,253</u>
Fund balance, end of period	<u>590,058</u>	<u>(41,500)</u>	<u>631,558</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	5,243	196,181	(190,938)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	<u>5,243</u>	<u>196,181</u>	<u>(190,938)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	1,714	1,714
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	1,271	1,271
MARSH MAINT-LITTORAL ZONE	0	32,162	32,162
CHEMICAL WEED CONTROL	0	35,280	35,280
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	0	331	331
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	0	63,000	63,000
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	3,500	3,500
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	15,000	15,000
REPAIR & MAINT - GATE	0	200	200
REPAIR & MAINT- RTU GATES	0	500	500
Other	15	2,166	2,151
Total Physical Environment	<u>15</u>	<u>166,624</u>	<u>166,609</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	905	905
Total Capital outlay	<u>0</u>	<u>905</u>	<u>905</u>
Total Expenditures:	<u>15</u>	<u>167,529</u>	<u>167,514</u>
Excess (deficiency) of revenues over expenditures	<u>5,228</u>	<u>28,652</u>	<u>(23,424)</u>
Other financing sources (uses):			
Transfers out	(6,424)	(83,652)	77,228
Total Other financing sources (uses):	<u>(6,424)</u>	<u>(83,652)</u>	<u>77,228</u>
Net change in fund balance	(1,196)	(55,000)	53,804
Fund balances, beginning of year	265,084	0	265,084
Total Fund balances, beginning of year	<u>265,084</u>	<u>0</u>	<u>265,084</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 23
 From 10/1/2021 Through 9/30/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	263,888	(55,000)	318,888

Northern Palm Beach County Improvement District

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

Unit 24

From 10/1/2021 Through 9/30/2022

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	215,939	(215,939)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	500	0	500
Total Revenues:	<u>500</u>	<u>215,939</u>	<u>(215,439)</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	0	1,473	1,473
MARSH MAINT-LITTORAL ZONE	0	40,031	40,031
CHEMICAL WEED CONTROL	0	35,712	35,712
MOWING SERVICES	0	15,574	15,574
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	0	5,689	5,689
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	14,700	14,700
REPAIR & MAINT-AERATORS	0	7,332	7,332
REPAIR & MAINT-PUMP STATN	55	5,332	5,277
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	0	10,000	10,000
REPAIR & MAINT-WELLS	0	2,500	2,500
REPAIR & MAINT - GENERAL	0	12,000	12,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
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	0	10,000	10,000
Other	680	12,876	12,196
Total Physical Environment	<u>735</u>	<u>205,219</u>	<u>204,484</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	559	559
Total Capital outlay	<u>0</u>	<u>559</u>	<u>559</u>
Principal	0	0	0
Total Expenditures:	<u>735</u>	<u>205,778</u>	<u>205,043</u>
Excess (deficiency) of revenues over expenditures	<u>(235)</u>	<u>10,161</u>	<u>(10,396)</u>

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers in	0	0	0
Transfers out	(11,269)	(110,161)	98,892
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(11,269)</u>	<u>(110,161)</u>	<u>98,892</u>
Net change in fund balance	(11,505)	(100,000)	88,495
Fund balances, beginning of year	844,713	0	844,713
Total Fund balances, beginning of year	<u>844,713</u>	<u>0</u>	<u>844,713</u>
Fund balance, end of period	<u><u>833,208</u></u>	<u><u>(100,000)</u></u>	<u><u>933,208</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 27B
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	118,808	(118,808)
Investment income	<u>0</u>	<u>0</u>	<u>0</u>
Total Investment income	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues:	<u>0</u>	<u>118,808</u>	<u>(118,808)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	215	215
AUDITORS SERVICES	0	1,278	1,278
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	16,422	16,422
CHEMICAL WEED CONTROL	0	5,045	5,045
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	42,000	42,000
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	5,000	5,000
R & M PRESERVE STRUCTURES	0	0	0
Other	<u>0</u>	<u>1,701</u>	<u>1,701</u>
Total Physical Environment	0	75,911	75,911
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	<u>0</u>	<u>692</u>	<u>692</u>
Total Capital outlay	<u>0</u>	<u>692</u>	<u>692</u>
Total Expenditures:	<u>0</u>	<u>76,603</u>	<u>76,603</u>
Excess (deficiency) of revenues over expenditures	<u>0</u>	<u>42,205</u>	<u>(42,205)</u>
Other financing sources (uses):			
Transfers out	<u>(4,922)</u>	<u>(52,205)</u>	<u>47,283</u>
Total Other financing sources (uses):	<u>(4,922)</u>	<u>(52,205)</u>	<u>47,283</u>
Net change in fund balance	(4,922)	(10,000)	5,078
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>240,837</u>	<u>(10,000)</u>	<u>250,837</u>

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	40,608	(40,608)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	<u>0</u>	<u>40,608</u>	<u>(40,608)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
LEGAL SERVICES	0	500	500
WATER QUALITY	0	1,714	1,714
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	302	302
MARSH MAINT-LITTORAL ZONE	0	5,404	5,404
CHEMICAL WEED CONTROL	0	10,206	10,206
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	15,750	15,750
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	0	403	403
Total Physical Environment	<u>0</u>	<u>38,779</u>	<u>38,779</u>
Capital outlay	0	168	168
Total Expenditures:	<u>0</u>	<u>38,947</u>	<u>38,947</u>
Excess (deficiency) of revenues over expenditures	<u>0</u>	<u>1,661</u>	<u>(1,661)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(1,627)	(22,161)	20,534
Total Other financing sources (uses):	<u>(1,627)</u>	<u>(22,161)</u>	<u>20,534</u>
Net change in fund balance	(1,627)	(20,500)	18,873
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>180,173</u>	<u>(20,500)</u>	<u>200,673</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	831,892	(831,892)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	10,253	0	10,253
Total Revenues:	<u>10,253</u>	<u>831,892</u>	<u>(821,639)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	70,000	70,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	10,000	10,000
WATER QUALITY	0	4,140	4,140
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	4,203	4,203
LANDSCAPE MAINTENANCE	0	463	463
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	0	259,923	259,923
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	15,500	15,500
REPAIR & MAINT-BLDG	0	15,000	15,000
REPAIR & MAINT - GENERAL	0	550	550
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-ROADS	0	155,000	155,000
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	18,474	220,037	201,563
Total Physical Environment	<u>18,474</u>	<u>832,566</u>	<u>814,092</u>
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	0	138,000	138,000
Other	0	3,589	3,589
Total Capital outlay	<u>0</u>	<u>141,589</u>	<u>141,589</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>18,474</u>	<u>974,155</u>	<u>955,681</u>
Excess (deficiency) of revenues over expenditures	<u>(8,220)</u>	<u>(142,263)</u>	<u>134,043</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(22,670)	(222,737)	200,067

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(22,670)</u>	<u>(222,737)</u>	<u>200,067</u>
Net change in fund balance	(30,890)	(365,000)	334,110
Fund balances, beginning of year	<u>4,024,328</u>	<u>0</u>	<u>4,024,328</u>
Total Fund balances, beginning of year	<u>4,024,328</u>	<u>0</u>	<u>4,024,328</u>
Fund balance, end of period	<u>3,993,438</u>	<u>(365,000)</u>	<u>4,358,438</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0	19,712	(19,712)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	0	19,712	(19,712)
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	0	95	95
CHEMICAL WEED CONTROL	0	1,683	1,683
MOWING SERVICES	0	2,271	2,271
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	0	250	250
JANITORIAL	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-OFF EQMT	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
Other	0	196	196
Total Physical Environment	0	11,995	11,995
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	0	71	71
Total Capital outlay	0	71	71
Total Expenditures:	0	12,066	12,066
Excess (deficiency) of revenues over expenditures	0	7,646	(7,646)
Other financing sources (uses):			
Transfers out	(728)	(8,146)	7,418
Total Other financing sources (uses):	(728)	(8,146)	7,418
Net change in fund balance	(728)	(500)	(228)
Fund balances, beginning of year	12,551	0	12,551
Total Fund balances, beginning of year	12,551	0	12,551
Fund balance, end of period	11,823	(500)	12,323

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32A
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	5,405	(5,405)
Investment income	<u>0</u>	<u>0</u>	<u>0</u>
Total Investment income	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues:	<u>0</u>	<u>5,405</u>	<u>(5,405)</u>
Expenditures:			
Physical Environment			
WATER QUALITY	0	1,714	1,714
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	52	52
MOWING SERVICES	0	2,271	2,271
SECURITY SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	<u>0</u>	<u>54</u>	<u>54</u>
Total Physical Environment	<u>0</u>	<u>5,591</u>	<u>5,591</u>
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>0</u>	<u>5,591</u>	<u>5,591</u>
Excess (deficiency) of revenues over expenditures	<u>0</u>	<u>(186)</u>	<u>186</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>0</u>	<u>(814)</u>	<u>814</u>
Total Other financing sources (uses):	<u>0</u>	<u>(814)</u>	<u>814</u>
Net change in fund balance	0	(1,000)	1,000
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>35,071</u>	<u>(1,000)</u>	<u>36,071</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 33
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	14,082	(14,082)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	<u>0</u>	<u>14,082</u>	<u>(14,082)</u>
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
WATER QUALITY	0	1,714	1,714
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	110	110
CHEMICAL WEED CONTROL	0	1,892	1,892
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	0	139	139
Total Physical Environment	<u>0</u>	<u>10,555</u>	<u>10,555</u>
Capital outlay	0	101	101
Total Expenditures:	<u>0</u>	<u>10,656</u>	<u>10,656</u>
Excess (deficiency) of revenues over expenditures	<u>0</u>	<u>3,426</u>	<u>(3,426)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(662)	(9,426)	8,764
Total Other financing sources (uses):	<u>(662)</u>	<u>(9,426)</u>	<u>8,764</u>
Net change in fund balance	(662)	(6,000)	5,338
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>60,441</u>	<u>(6,000)</u>	<u>66,441</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	170,025	(170,025)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	<u>0</u>	<u>170,025</u>	<u>(170,025)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	29,800	29,800
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	1,569	18,822	17,253
AUDITORS SERVICES	0	1,248	1,248
LANDSCAPE MAINTENANCE	0	13,384	13,384
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	17	10,000	9,983
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	14	48,000	47,986
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	24,000	24,000
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	2,500	2,500
Other	30	4,544	4,514
Total Physical Environment	<u>1,630</u>	<u>152,798</u>	<u>151,168</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	869	869
Total Capital outlay	<u>0</u>	<u>869</u>	<u>869</u>
Principal	0	21,668	21,668
Interest	0	6,933	6,933
Total Expenditures:	<u>1,630</u>	<u>182,268</u>	<u>180,638</u>
Excess (deficiency) of revenues over expenditures	<u>(1,630)</u>	<u>(12,243)</u>	<u>10,613</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(5,886)	(58,257)	52,371
Total Other financing sources (uses):	<u>(5,886)</u>	<u>(58,257)</u>	<u>52,371</u>
Net change in fund balance	(7,516)	(70,500)	62,984
Fund balances, beginning of year	<u>238,703</u>	<u>0</u>	<u>238,703</u>
Total Fund balances, beginning of year	<u>238,703</u>	<u>0</u>	<u>238,703</u>
Fund balance, end of period	<u>231,187</u>	<u>(70,500)</u>	<u>301,687</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

Current Year Actual	Total Budget - Original	Total Budget Variance - Original
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Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 38
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	74,083	(74,083)
Investment income	<u>0</u>	<u>0</u>	<u>0</u>
Total Investment income	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues:	<u>0</u>	<u>74,083</u>	<u>(74,083)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	238	238
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	20,000	20,000
REPAIR & MAINT-CULVERTS	0	3,500	3,500
Repairs & Maint - Catch Basins	0	10,000	10,000
Other	<u>0</u>	<u>734</u>	<u>734</u>
Total Physical Environment	0	45,972	45,972
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	<u>0</u>	<u>126</u>	<u>126</u>
Total Capital outlay	<u>0</u>	<u>126</u>	<u>126</u>
Total Expenditures:	<u>0</u>	<u>46,098</u>	<u>46,098</u>
Excess (deficiency) of revenues over expenditures	<u>0</u>	<u>27,985</u>	<u>(27,985)</u>
Other financing sources (uses):			
Transfers out	<u>(2,480)</u>	<u>(28,985)</u>	<u>26,505</u>
Total Other financing sources (uses):	<u>(2,480)</u>	<u>(28,985)</u>	<u>26,505</u>
Net change in fund balance	(2,480)	(1,000)	(1,480)
Fund balances, beginning of year	<u>240,055</u>	<u>0</u>	<u>240,055</u>
Total Fund balances, beginning of year	<u>240,055</u>	<u>0</u>	<u>240,055</u>
Fund balance, end of period	<u>237,575</u>	<u>(1,000)</u>	<u>238,575</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 41
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	4,079	(4,079)
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	<u>0</u>	<u>4,079</u>	<u>(4,079)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	0	1,714	1,714
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	47	47
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	3,500	3,500
Other	0	42	42
Total Physical Environment	<u>0</u>	<u>5,303</u>	<u>5,303</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	50	50
Total Capital outlay	<u>0</u>	<u>50</u>	<u>50</u>
Total Expenditures:	<u>0</u>	<u>5,353</u>	<u>5,353</u>
Excess (deficiency) of revenues over expenditures	<u>0</u>	<u>(1,274)</u>	<u>1,274</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(189)	(4,926)	4,737
Total Other financing sources (uses):	<u>(189)</u>	<u>(4,926)</u>	<u>4,737</u>
Net change in fund balance	(189)	(6,200)	6,011
Fund balances, beginning of year	<u>39,901</u>	<u>0</u>	<u>39,901</u>
Total Fund balances, beginning of year	<u>39,901</u>	<u>0</u>	<u>39,901</u>
Fund balance, end of period	<u>39,712</u>	<u>(6,200)</u>	<u>45,912</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	846,888	(846,888)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	500	0	500
Total Revenues:	<u>500</u>	<u>846,888</u>	<u>(846,388)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	2,000	2,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	2,000	2,000
LEGAL - SPECIAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	215	215
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	0	5,733	5,733
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	0	125,525	125,525
MOWING SERVICES	0	11,863	11,863
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	0	4,261	4,261
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	257,250	257,250
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-PUMP STATN	77	20,464	20,387
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	0	10,000	10,000
REPAIR & MAINT - GENERAL	0	2,500	2,500
REPAIR & MAINT-TELEMTRY	0	41,100	41,100
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	0	1,000	1,000
R & M PRESERVE STRUCTURES	0	0	0
REPAIR & MAINT- RTU GATES	0	1,500	1,500
Other	3,255	51,659	48,404
Total Physical Environment	<u>3,332</u>	<u>559,070</u>	<u>555,738</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	12,000	12,000
Other	0	980	980
Total Capital outlay	<u>0</u>	<u>12,980</u>	<u>12,980</u>
Total Expenditures:	<u>3,332</u>	<u>572,050</u>	<u>568,718</u>
Excess (deficiency) of revenues over expenditures	<u>(2,832)</u>	<u>274,838</u>	<u>(277,670)</u>

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Transfers out	(25,938)	(274,838)	248,900
Total Other financing sources (uses):	(25,938)	(274,838)	248,900
Net change in fund balance	(28,771)	0	(28,771)
Fund balances, beginning of year	1,034,566	0	1,034,566
Total Fund balances, beginning of year	1,034,566	0	1,034,566
Fund balance, end of period	1,005,795	0	1,005,795

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 44
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	51,289	(51,289)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	<u>0</u>	<u>51,289</u>	<u>(51,289)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	11,900	11,900
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	215	215
AUDITORS SERVICES	0	1,339	1,339
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	20,000	20,000
Other	0	1,556	1,556
Total Physical Environment	<u>0</u>	<u>35,510</u>	<u>35,510</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	2,628	2,628
Total Capital outlay	<u>0</u>	<u>2,628</u>	<u>2,628</u>
Total Expenditures:	<u>0</u>	<u>38,138</u>	<u>38,138</u>
Excess (deficiency) of revenues over expenditures	<u>0</u>	<u>13,151</u>	<u>(13,151)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(4,293)	(45,651)	41,358
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(4,293)</u>	<u>(45,651)</u>	<u>41,358</u>
Net change in fund balance	<u>(4,293)</u>	<u>(32,500)</u>	<u>28,207</u>
Fund balances, beginning of year	<u>534,672</u>	<u>0</u>	<u>534,672</u>
Total Fund balances, beginning of year	<u>534,672</u>	<u>0</u>	<u>534,672</u>
Fund balance, end of period	<u>530,379</u>	<u>(32,500)</u>	<u>562,879</u>

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0	416,732	(416,732)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Total Investment income	0	0	0
Total Revenues:	0	416,732	(416,732)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	17,800	17,800
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
WATER QUALITY	0	1,714	1,714
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	1,381	1,381
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	5,404	5,404
CHEMICAL WEED CONTROL	0	7,450	7,450
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	49,875	49,875
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	290,000	290,000
REPAIR & MAINT-CULVERTS	0	10,000	10,000
Repairs & Maint - Catch Basins	0	10,000	10,000
R & M PRESERVE STRUCTURES	0	0	0
REPAIR & MAINT- STREET SWEEP	0	16,750	16,750
Other	0	4,129	4,129
Total Physical Environment	0	420,503	420,503
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	0	1,914	1,914
Total Capital outlay	0	1,914	1,914
Debt issuance costs	0	0	0
Total Expenditures:	0	422,417	422,417
Excess (deficiency) of revenues over expenditures	0	(5,685)	5,685
Other financing sources (uses):			
Transfers out	(9,080)	(84,315)	75,235
Total Other financing sources (uses):	(9,080)	(84,315)	75,235
Net change in fund balance	(9,080)	(90,000)	80,920
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 9/30/2022
 (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	239,703	(90,000)	329,703

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 46
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	43,560	(43,560)
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	<u>0</u>	<u>43,560</u>	<u>(43,560)</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	0	1,242	1,242
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	10,000	10,000
Other	0	1,455	1,455
Total Physical Environment	<u>0</u>	<u>20,627</u>	<u>20,627</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	1,058	1,058
Total Capital outlay	<u>0</u>	<u>1,058</u>	<u>1,058</u>
Total Expenditures:	<u>0</u>	<u>21,685</u>	<u>21,685</u>
Excess (deficiency) of revenues over expenditures	<u>0</u>	<u>21,875</u>	<u>(21,875)</u>
Other financing sources (uses):			
Transfers out	(2,392)	(21,875)	19,483
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(2,392)</u>	<u>(21,875)</u>	<u>19,483</u>
Net change in fund balance	(2,392)	0	(2,392)
Fund balances, beginning of year	<u>247,186</u>	<u>0</u>	<u>247,186</u>
Total Fund balances, beginning of year	<u>247,186</u>	<u>0</u>	<u>247,186</u>
Fund balance, end of period	<u>244,794</u>	<u>0</u>	<u>244,794</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 47
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	42,448	(42,448)
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	<u>0</u>	<u>42,448</u>	<u>(42,448)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	3,300	3,300
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	1,714	1,714
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	0	294	294
MARSH MAINT-LITTORAL ZONE	0	0	0
LANDSCAPE MAINTENANCE	0	794	794
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	0	17,000	17,000
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	<u>90</u>	<u>2,019</u>	<u>1,929</u>
Total Physical Environment	<u>90</u>	<u>43,621</u>	<u>43,531</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	<u>0</u>	<u>1,367</u>	<u>1,367</u>
Total Capital outlay	<u>0</u>	<u>1,367</u>	<u>1,367</u>
Total Expenditures:	<u>90</u>	<u>44,988</u>	<u>44,898</u>
Excess (deficiency) of revenues over expenditures	<u>(90)</u>	<u>(2,540)</u>	<u>2,450</u>
Other financing sources (uses):			
Transfers out	(1,975)	(24,960)	22,985
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(1,975)</u>	<u>(24,960)</u>	<u>22,985</u>
Net change in fund balance	(2,065)	(27,500)	25,435
Fund balances, beginning of year	402,977	0	402,977

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 47
 From 10/1/2021 Through 9/30/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	402,977	0	402,977
Fund balance, end of period	400,912	(27,500)	428,412

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 49
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	69,455	(69,455)
Investment income	0	0	0
Miscellaneous	<u>2,251</u>	<u>0</u>	<u>2,251</u>
Total Revenues:	<u>2,251</u>	<u>69,455</u>	<u>(67,205)</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	0	462	462
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	0	6,528	6,528
MOWING SERVICES	0	2,596	2,596
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	26,250	26,250
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
Other	<u>0</u>	<u>688</u>	<u>688</u>
Total Physical Environment	0	40,524	40,524
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	<u>0</u>	<u>98</u>	<u>98</u>
Total Capital outlay	<u>0</u>	<u>98</u>	<u>98</u>
Total Expenditures:	<u>0</u>	<u>40,622</u>	<u>40,622</u>
Excess (deficiency) of revenues over expenditures	<u>2,251</u>	<u>28,833</u>	<u>(26,583)</u>
Other financing sources (uses):			
Transfers out	<u>(3,506)</u>	<u>(31,333)</u>	<u>27,827</u>
Total Other financing sources (uses):	<u>(3,506)</u>	<u>(31,333)</u>	<u>27,827</u>
Net change in fund balance	(1,255)	(2,500)	1,245
Fund balances, beginning of year	<u>200,305</u>	<u>0</u>	<u>200,305</u>
Total Fund balances, beginning of year	<u>200,305</u>	<u>0</u>	<u>200,305</u>
Fund balance, end of period	<u>199,050</u>	<u>(2,500)</u>	<u>201,550</u>

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	32,752	(32,752)
Investment income	0	0	0
Miscellaneous	0	0	0
Total Revenues:	<u>0</u>	<u>32,752</u>	<u>(32,752)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	100	100
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
AUDITORS SERVICES	0	149	149
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	0	325	325
Total Physical Environment	<u>0</u>	<u>16,074</u>	<u>16,074</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	0	99	99
Total Capital outlay	<u>0</u>	<u>99</u>	<u>99</u>
Total Expenditures:	<u>0</u>	<u>16,173</u>	<u>16,173</u>
Excess (deficiency) of revenues over expenditures	<u>0</u>	<u>16,579</u>	<u>(16,579)</u>
Other financing sources (uses):			
Transfers out	(924)	(11,579)	10,655
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(924)</u>	<u>(11,579)</u>	<u>10,655</u>
Net change in fund balance	(924)	5,000	(5,924)
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>56,631</u>	<u>5,000</u>	<u>51,631</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 53
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0	71,131	(71,131)
Investment income	0	0	0
Miscellaneous	1,750	0	1,750
Total Revenues:	<u>1,750</u>	<u>71,131</u>	<u>(69,381)</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	0	1,243	1,243
TRASH DISPOSAL	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	10,000	10,000
Other	18	3,705	3,687
Total Physical Environment	<u>18</u>	<u>42,878</u>	<u>42,860</u>
Capital outlay	0	1,726	1,726
Total Expenditures:	<u>18</u>	<u>44,604</u>	<u>44,586</u>
Excess (deficiency) of revenues over expenditures	<u>1,732</u>	<u>26,527</u>	<u>(24,795)</u>
Other financing sources (uses):			
Transfers out	(3,737)	(26,527)	22,790
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(3,737)</u>	<u>(26,527)</u>	<u>22,790</u>
Net change in fund balance	<u>(2,006)</u>	<u>0</u>	<u>(2,006)</u>
Fund balances, beginning of year	184,158	0	184,158
Total Fund balances, beginning of year	<u>184,158</u>	<u>0</u>	<u>184,158</u>
Fund balance, end of period	<u>182,153</u>	<u>0</u>	<u>182,153</u>

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	0	0	0
Total Investment income	0	0	0
Total Revenues:	0	0	0
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	0	462	462
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	4,671	15,000	10,329
LANDSCAPE MAINTENANCE	0	22,425	22,425
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	0	20,700	20,700
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT - IRRIGATION	0	0	0
REPAIR & MAINT- STREET SWEEP	0	5,000	5,000
Other	339	20,378	20,039
Total Physical Environment	5,010	83,965	78,955
Capital outlay	0	0	0
Total Expenditures:	5,010	83,965	78,955
Excess (deficiency) of revenues over expenditures	(5,010)	(83,965)	78,955
Other financing sources (uses):			
Transfers out	(180)	(2,964)	2,784
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	9,204	39,364	(30,160)
Other	0	47,565	(47,565)
Total Capital contributions from landowners	9,204	86,929	(77,725)
Total Other financing sources (uses):	9,025	83,965	(74,940)
Net change in fund balance	4,015	0	4,015
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	88,359	0	88,359

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Investment income	0	0	0
Miscellaneous	<u>232,217</u>	<u>0</u>	<u>232,217</u>
Total Revenues:	<u>232,217</u>	<u>0</u>	<u>232,217</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Physical Environment	0	0	0
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>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over expenditures	<u>232,217</u>	<u>0</u>	<u>232,217</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(372)</u>	<u>0</u>	<u>(372)</u>
Total Other financing sources (uses):	<u>(372)</u>	<u>0</u>	<u>(372)</u>
Net change in fund balance	231,845	0	231,845
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>514,611</u>	<u>0</u>	<u>514,611</u>

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

(In Whole Numbers)

	Unit 2C	Unit 16	Unit 25	Unit 53
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	17.00	3.00	-	92.00
Miscellaneous	-	-	-	-
Total Revenues:	17.00	3.00	-	92.00
Expenditures:				
Capital outlay	(241,600.00)	-	-	(157,287.00)
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Total Expenditures:	(241,600.00)	-	-	(157,287.00)
Excess (deficiency) of revenues over expenditures	241,617.00	3.00	-	157,379.00
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(3,957.00)	(819.00)	-	(5,043.00)
Capital contributions from landowners	-	-	-	-
Repayment to landowners	-	-	-	-
Promissory notes issued	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Discount on special assessment bonds issued	-	-	-	-
Premium on special assessment bonds issued	-	-	-	-
Total Other financing sources (uses):	(3,957.00)	(819.00)	-	(5,043.00)
Net change in fund balance	237,660.00	(817.00)	-	152,336.00
Fund balances, beginning of year	5,757,581.00	810,398.00	20,644.00	10,101,523.00
Fund balance, end of period	5,995,241.00	809,581.00	20,644.00	10,253,860.00

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

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A	Unit 5B
Revenues:				
Non-ad valorem assessments	-	-	-	-
Intergovernmental revenues	-	-	-	-
Investment income	-	(811)	-	-
Miscellaneous	-	-	-	-
Total Revenues:	-	(811)	-	-
Expenditures:				
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	-	-	-	-
Total Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	(811)	-	-
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	-	(811)	-	-
Fund balances, beginning of year	89,583	7,921,523	62,955	22,433
Fund balance, end of period	89,583	7,920,712	62,955	22,433

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

(In Whole Numbers)

	Unit 9A	Unit 9B	Unit 16	Unit 19
Revenues:				
Non-ad valorem assessments	-	-	-	-
Intergovernmental revenues	-	-	-	-
Investment income	5	5	6	-
Miscellaneous	-	-	-	-
Total Revenues:	5	5	6	-
Expenditures:				
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	5	-	-	-
Total Expenditures:	5	-	-	-
Excess (deficiency) of revenues over expenditures	-	5	6	-
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	-	5	6	-
Fund balances, beginning of year	840,549	866,109	840,195	7,015
Fund balance, end of period	840,548	866,114	840,201	7,015

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

(In Whole Numbers)

	Unit 27B	Unit 43	Unit 44	Unit 45
Revenues:				
Non-ad valorem assessments	-	-	-	-
Intergovernmental revenues	-	-	-	-
Investment income	2	2	4	-
Miscellaneous	-	-	-	-
Total Revenues:	2	2	4	-
Expenditures:				
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	-	5	-	5
Total Expenditures:	-	5	-	5
Excess (deficiency) of revenues over expenditures	2	(3)	4	(5)
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	2	(3)	4	(5)
Fund balances, beginning of year	352,590	503,993	634,574	89,399
Fund balance, end of period	352,592	503,990	634,578	89,394

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

(In Whole Numbers)

	Unit 46	Unit 53
Revenues:		
Non-ad valorem assessments	-	-
Intergovernmental revenues	-	-
Investment income	4	27
Miscellaneous	-	-
Total Revenues:	4	27
Expenditures:		
Principal	-	-
Interest	-	-
Debt issuance costs	-	-
Advance Refunding escrow agent	-	-
Other	-	-
Total Expenditures:	-	-
Excess (deficiency) of revenues over expenditures	4	27
Other financing sources (uses):		
Transfers in	-	-
Transfers out	-	-
Refunding debt Issued	-	-
(Discount)/Premuim on refunded debt	-	-
Special assessment bond proceeds	-	-
Payment to refunded bonds escrow agent	-	-
Payment to Refunded Debt	-	-
Total Payment to refunded bonds escrow agent	-	-
Total Other financing sources (uses):	-	-
Net change in fund balance	4	27
Fund balances, beginning of year	775,061	4,553,586
Fund balance, end of period	775,065	4,553,613

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual- General Fund (Cash Basis)
GEN - General Fund
From 10/1/2021 Through 9/30/2022

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00
Investment income	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00
Total Revenues:	0.00	0.00	0.00
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	189,334.08	2,242,527.00	2,053,192.92
ENGINEERING FEES	0.00	50,000.00	50,000.00
LEGAL SERVICES	2,000.00	130,000.00	128,000.00
IT Services	269.00	73,791.00	73,522.00
LANDSCAPE MAINTENANCE	9,204.25	47,565.00	38,360.75
ELECTRICITY	1,633.66	24,804.00	23,170.34
INSURANCE-GENERAL	261,318.00	252,835.00	(8,483.00)
REPAIR & MAINT-BLDG	664.98	169,500.00	168,835.02
R & M - HVAC REPAIRS	0.00	50,000.00	50,000.00
PUBLIC INFORMATION	128.15	30,000.00	29,871.85
FUEL-VEHICLES	233.22	35,000.00	34,766.78
Other	142,599.26	1,506,724.00	1,364,124.74
Total Physical Environment	607,384.60	4,612,746.00	4,005,361.40
Capital outlay	0.00	108,500.00	108,500.00
Principal	0.00	17,750.00	17,750.00
Interest	0.00	2,871.00	2,871.00
Total Expenditures:	607,384.60	4,741,867.00	4,134,482.40
Excess (deficiency) of revenues over expenditures	(607,384.60)	(4,741,867.00)	4,134,482.40
Other financing sources (uses):			
Transfers in	410,321.47	4,646,867.00	(4,236,545.53)
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	0.00	0.00	0.00
Total Other financing sources (uses):	410,321.47	4,646,867.00	(4,236,545.53)
Net change in fund balance	(197,063.13)	(95,000.00)	(102,063.13)
Fund balances, beginning of year	886,508.92	0.00	886,508.92
Total Fund balances, beginning of year	886,508.92	0.00	886,508.92
Fund balance, end of year	689,445.79	(95,000.00)	784,445.79

PROOF OF PUBLICATION STATE OF FLORIDA

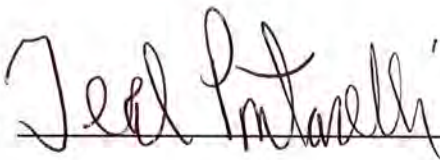
PUBLIC NOTICE

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

NORTHERN PBC IMPROV DIST
359 HIATT DR
PALM BEACH GARDENS, FL 33418-7106

Invoice/Order Number:	0000658255
Ad Cost:	\$216.72
Paid:	\$0.00
Balance Due:	\$216.72

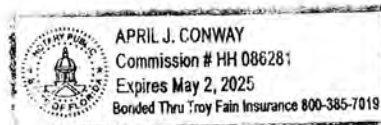
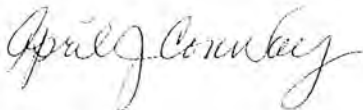
Signed



(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 29th day of September, 2021 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

Signed



Please see Ad on following page(s).

Invoice/Order Number: 0000658255
Ad Cost: \$216.72
Paid: \$0.00
Balance Due: \$216.72

**NOTICE OF
ANNUAL MEETING SCHEDULE**

NOTICE IS HEREBY GIVEN that in satisfaction of the requirements of Chapter 189.015 (1), Florida Statutes, the following is a list of regular meetings of the Board of Supervisors of Northern Palm Beach County Improvement District, as well as possible additional Board of Supervisors or Committee meetings that may be held between Oct. 1, 2021 and Sept. 30, 2022. All such meetings will begin at 8:00 a.m. and, unless held by means of a virtual electronic medium, will be held in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418.

Regular Board of Supervisors meetings will be held on 10/27/2021, 11/17/2021, 12/15/2021, 01/26/2022, 02/23/2022, 03/23/2022, 04/27/2022, 05/25/2022, 06/22/2022, 07/27/2022, 08/24/2022 and 09/28/2022.

Possible Board of Supervisors or Committee meetings may also be held, on an as-needed basis, on the following dates: 10/13/21, 01/12/2022, 02/09/2022, 03/09/2022, 04/13/2022, 05/11/2022, 06/08/2022, 07/13/2022, 08/10/2022 and 09/14/2022.

The purpose of these meetings is to transact any and all business to come before the Board of Supervisors or members of a Committee, as the case may be.

If a person decides to appeal a decision of the Board of Supervisors with respect to any matter considered at the meeting herein referenced, he or she may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is based.

In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in these proceedings should contact Northern's offices by calling (561) 624-7830 at least 48 hours prior to the dates of the meetings.

BOARD OF SUPERVISORS
NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT
Matthew J. Boykin, President
9-26/2021

0000658255-01