



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

REGULAR MEETING AGENDA
ADMINISTRATIVE BUILDING AND EOC
359 HIATT DRIVE
PALM BEACH GARDENS, FLORIDA
June 22, 2022
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes – May 25, 2022 Regular Meeting
- 5) Comments from the Public for Items not on the Agenda
- 6) **Consent Agenda (Ask for Public Comment before approving Consent Agenda)**
 - a) Unit No. 53 – Arden
 - i) Consider Non-Interference Agreement for Parcels D-Southeast, D-Southwest and I-North
 - ii) Consider Change Order to Centerline Utilities, Inc. – Pods G-North and H-South (CO No. 5)
 - b) Payment Requests
- 7) **Regular Agenda**
 - a) Unit No. 2C – Alton
Status Report
 - b) Unit No. 5A – Vista Center of Palm Beach
Consider Third Amendment to Exchange Agreement
Ask for Public Comment
 - c) Unit No. 9A – Abacoa I
Consider Quit Claim Deed to the Town of Jupiter
Ask for Public Comment
 - d) Unit No. 53 - Arden
Status Report

- e) General
 - i) Consider TRIM Resolution for Proposed Fiscal Year 2022-2023 Annual Budget (2022-02)
Ask for Public Comment
 - ii) Consider Resolution Authorizing Credit Card Agreement with Synovus Bank (2022-03)
Ask for Public Comment
 - iii) Consider Authorization Request for Purchase of District Vehicles
Ask for Public Comment
 - iv) Environmental Presentation

8) Miscellaneous Reports:

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

9) Committee Reports:

- a) Personnel Committee
 - i) Consider Committee Recommendations
Ask for Public Comment

10) Receive and File

11) Comments from the Board

12) Adjourn

Please note the following upcoming meetings:

July 27, 2022 – 8:00 a.m.- Regular Meeting

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

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 05/25/22**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:01 a.m. on May 25, 2022, in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida.

1) ROLL CALL

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

Also present were Director of Finance & Administration Katie Roundtree; District Engineer Kim Leser; District Clerk Susan Scheff; Director of Operations Ken Roundtree; Budget & Assessment Roll Manager Laura Ham; Programs & Facilities Maintenance Administrator Jared Kneiss; and Ray Spear of The Grassroots Corporation.

2) ESTABLISHMENT OF A QUORUM

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

3) ADDITIONS OR DELETIONS TO THE AGENDA

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

4) APPROVAL OF MINUTES

A **motion** was made by Mr. Salee, seconded by Mr. Block and unanimously passed approving the Minutes of the April 27, 2022 Regular Meeting.

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

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

6) CONSENT AGENDA

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

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

- a) Multi-Unit
 - i) Consider Authorization to Close Trust Accounts
 - ii) Consider Renewal of Annual Service Contract and Change Order No. 8 – Clarke Aquatic Services (Aquatic Weed Control – Rural Areas)
 - iii) Consider Renewal of Annual Service Contract and Change Order No. 11 – Future Horizons (Aquatic Weed Control – Urban Areas)
 - iv) Consider Purchase Order to Everglades Laboratories, Inc.
- b) Unit No. 53 – Arden
 - i) Consider Partial Release of Blanket Water Management Easement – Pod D-Southeast
 - ii) Consider Change Order to Centerline Utilities, Inc. – Pods G-North and H-South (CO No. 4)
- c) General
 - i) Consider Purchase Order to The Grassroots Corporation
 - ii) Consider Travel Request – Florida Association of Special Districts Annual Conference
 - iii) Consider Renewal of Annual Service Contracts
- d) Payment Requests

copies of which are contained in applicable Northern files.

7) REGULAR AGENDA

a) MULTI-UNIT

- i) **Consider Award of Contract to Palmera Complete Landscaping – Annual Landscape Maintenance Contract No. 1**

Ms. Leser explained that, in an effort to better manage the requirements of the existing multi-unit Annual Landscape Maintenance Contract, the existing contract was split into three separate projects to be publicly bid as Annual Landscape Maintenance Contract Nos. 1, 2 and 3. Contract 1 comprises landscape maintenance of pump stations, Northern's Administrative Building and the Hidden Key entrance (Unit 34).

Ms. Leser stated that Contract 1 was advertised for bids in February and March and opened publicly at Northern's office on April 13, 2022. Three bids were received, ranging from \$92,234.00 from Palmera Complete Landscaping, LLC to \$276,374.00 from Property Works, noting that Palmera Complete Landscaping, LLC is currently under contract to provide similar work for Northern and has provided excellent service. She stated that this contract is scheduled for award for a one-year term commencing October 1, 2022, with annual extensions at Northern's discretion for up to four additional years.

Ms. Leser advised that the combined total of Annual Landscape Maintenance Contract Nos. 1, 2 and 3 is approximately ten percent less than the existing multi-unit Annual Landscape Maintenance Contracts and expenditures associated with this contract are included in the 2022/2023 FY budgeted revenue in the Units serviced under Contract 1. She reported that Staff recommends award of this contract to Palmera Complete Landscaping, LLC in the amount of \$92,234.00.

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

A **motion** was made by Mr. Salee, seconded by Mr. Block and unanimously passed approving award of this contract to Palmera Complete Landscaping, LLC in the amount of \$92,234.00.

ii) Consider Award of Contract to Palmera Complete Landscaping – Annual Landscape Maintenance Contract No. 2

Ms. Leser stated that, similar to Contract 1, Contract 2 comprises the landscape maintenance of operational gate structures, outfalls and RTU sites. Ms. Leser stated that Contract 2 was advertised for bids in February and March and opened publicly at Northern's office on April 13, 2022. Three bids were received, ranging from \$21,149.64 from Palmera Complete Landscaping, LLC to \$166,513.00 from Property Works, noting that Palmera Complete Landscaping, LLC is currently under contract to provide similar work for Northern and has provided excellent service. She stated that this contract is also scheduled for award for a one-year term commencing October 1, 2022, with annual extensions at Northern's discretion for up to four additional years.

Ms. Leser advised that expenditures associated with this contract are included in the 2022/2023 FY budgeted revenue in the Units serviced under Contract 2. She reported that Staff recommends award of this contract to Palmera Complete Landscaping, LLC in the amount of \$21,149.64.

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

A **motion** was made by Mr. Salee, seconded by Mr. Block and unanimously passed approving award of this contract to Palmera Complete Landscaping, LLC in the amount of \$21,149.64.

iii) Consider Award of Contract to The Grassroots Corporation – Annual Landscape Maintenance Contract No. 3

Ms. Leser stated that, as with Contracts 1 and 2, Contract 3 comprises the landscape maintenance of canal banks and associated operational gate structures and outfalls. Ms. Leser stated that Contract 3 was advertised for bids in February and March and opened publicly at Northern's office on April 13, 2022. Two bids were received, ranging from \$248,570.00 from The Grassroots Corporation to \$303,416.40 from Palmera Complete Landscaping, LLC, noting that The Grassroots is currently under contract to provide similar work for Northern and has provided great service. She stated that this contract is also scheduled for award for a one-year term commencing October 1, 2022, with annual extensions at Northern's discretion for up to four additional years.

Ms. Leser advised that expenditures associated with this contract are included in the 2022/2023 FY budgeted revenue in the Units serviced under Contract 3. She reported that Staff recommends award of this contract to The Grassroots Corporation in the amount of \$248,570.00.

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

A **motion** was made by Mr. Salee, seconded by Mr. Block and unanimously passed approving award of this contract to The Grassroots Corporation in the amount of \$248,570.00.

b) UNIT OF DEVELOPMENT NO. 2C – ALTON

i) Status Report

Mr. Beatty began by showing the Board the unit map and then displayed a site plan which delineated the final phase of Parcel G. He then showed various aerial photos of the construction, first emphasizing the construction of homes in Parcel D and following up with photos of the Parcel G roadway and asphalt work.

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

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

i) Consider Acceptance of Special Warranty Deed

Mr. Beatty explained that this item was brought to Northern's attention by a landowner and involves a 0.12 acre parcel of land situated between one of Northern's preserves and Northern's road right-of way. He reported that it probably should have been dedicated to Northern previously, so the current owner has asked that Northern accept the property, as they have no use for the parcel.

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

A **motion** was made by Mr. Salee, seconded by Mr. Block and unanimously passed approving and accepting the Special Warranty Deed for the subject parcel.

ii) Consider Second Amendment to Option Agreements

Mr. Beatty stated that he previously presented this item to the Board, noting that the majority landowner of the Park expressed interest in purchasing two parcels of land located outside of but adjacent to the Unit, that were previously known as the Franz property. He displayed an aerial delineating the subject parcels and reported that Northern had entered into an Option Agreement for each of the parcels with the previous owner which established the requirements for inclusion within the Unit along with an annual fee. He stated that the previous owner had allowed those Agreements to lapse, and the new owner of the parcels

has requested that Northern reinstate the Agreements allowing for the option to be included terms to continue. Mr. Beatty advised that payment for reinstatement of these Agreements in the amount of \$124,494.80 has been provided 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. Salee, seconded by Mr. Block and unanimously passed approving the subject Second Amendment for both Option Agreements.

iii) Consider Agreement to Join the Unit

Mr. Beatty stated that this next item, as just discussed, is the Agreement to Join the Unit. He explained that the Agreement incorporates the two parcels into the Unit and they will be added to the tax roll for Unit 16.

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

A **motion** was made by Mr. Salee, seconded by Mr. Block and unanimously passed approving the Agreement to Join the Unit of Development No. 16, Palm Beach Park of Commerce.

d) UNIT OF DEVELOPMENT NO. 53 – ARDEN

i) Status Report

Mr. Beatty began by showing the Board the unit map and site plan. He then showed various aerial photos of the construction, noting that they look similar to past photos, but some progress is taking place on the infrastructure for new parcels undergoing development.

Mr. Beatty also directed the Board's attention to the farmland shown in a photo to the east of this Unit. He stated that another developer has expressed an interest in acquiring this property which lies within Northern's jurisdiction, so it could potentially become a future Unit of Development.

Ms. Baker asked if Mr. Beatty knew what is grown on the property and he advised that he did not know, but it appears to be a sod farm.

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

ii) Consider Bill of Sale and No Lien Affidavit for Pod H-South

Ms. Leser explained that Northern executed a contract with Centerline Utilities on August 2, 2021, to construct water and sewer improvements within Pod H-South of the Arden project. She advised that the work has been completed and is being finalized with Palm Beach County Water Utilities at this time. She stated that this Bill of Sale and No Lien Affidavit conveys the water and sewer improvements for Pod H-South to Palm Beach County Water Utilities for ownership, operation and maintenance and that the cost of those improvements is \$1,290,644.75. She further stated that Staff recommends execution of the Bill of Sale and No Lien Affidavit to Palm Beach County Water Utilities for acceptance upon completion of remaining testing required by Palm Beach County Water Utilities for the subject Pod H-South water & sewer improvements.

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

A **motion** was made by Mr. Salee, seconded by Mr. Block and unanimously passed approving the Bill of Sale and No Lien Affidavit to Palm Beach County Water Utilities for the subject Pod H-South water & sewer improvements.

iii) Consider Assignment, Release and Assumption of Landowner Agreement

Mr. Beatty explained that Lennar Homes, LLC has closed on the purchase of the remaining parcels of this project's real estate and this Assignment, Release and Assumption Agreement transfers all the of Plan of Improvements responsibilities from the previous landowner to the new landowner.

Mr. Edwards stated that is basically the purpose of this Agreement. He then clarified that the new landowner is AG EHC II (LEN) Multi State 2, LLC, but Lennar Homes, LLC has some sort of takedown agreement with that entity, which essentially holds the property until needed by Lennar Homes, LLC. He

explained the various agreements that Northern had with Highland Dunes as the developer which are being turned over to and accepted by the new landowner. He further explained that this turnover process has been complicated by having the additional entity involved between Northern and Lennar Homes, LLC and there was some confusion as to which entity Northern would be working with during construction. He reported that this Agreement addresses the ownership and development duties of the two entities and Northern is comfortable with it, but the executed signature pages have not yet been received. Mr. Edwards also noted that there is one Request for Proposals that is going to be advertised for bid, but Northern is awaiting written confirmation as to which entity currently owns the subject property. As a result, the Request for Bids is temporarily on hold pending receipt of the requested confirmation. With that being said, he stated that approval is recommended.

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

A **motion** was made by Mr. Salee, seconded by Mr. Block and unanimously passed approving the new Assignment, Release and Assumption Agreement for Unit of Development No. 53.

iv) Consider Purchase Orders to Michael B. Schorah and Associates, Inc. (2)

Ms. Leser explained that this is for consideration of Purchase Orders to Michael B. Schorah & Associates, Inc. to provide Construction Phase Services for Pods D-Southeast, D-Southwest and I-North. She stated that Michael B. Schorah & Associates, Inc. has submitted a proposal in the amount of \$184,025.00 to provide these services. She noted that for accounting purposes, two separate Purchase Orders will be issued, one for construction phase services and one for materials testing and reimbursable expenses.

Ms. Leser stated that Northern's cost for these services amounts to \$184,025.00 and is included in bond proceeds obtained for Unit 53. She further stated that Staff recommends approval of Purchase Order No. 22-553 for Materials Testing and reimbursable expenses in the amount of \$60,125.00 and Purchase

Order No. 22-556 for Construction Phase Services in the amount of \$123,900.00 to Michael B. Schorah & Associates, Inc.

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

A **motion** was made by Mr. Salee, seconded by Mr. Block and unanimously passed approving Purchase Order No. 22-553 for Materials Testing and reimbursable expenses in the amount of \$60,125.00 and Purchase Order No. 22-556 for Construction Phase Services in the amount of \$123,900.00 to Michael B. Schorah & Associates, Inc.

e) GENERAL

Mr. Boykin asked that item e)ii) Consider Revisions to the Debris Management Plan be considered prior to e)i) Presentation of the Proposed 2022/2023 Budget.

Ms. Roundtree said that would be fine, but she then advised the Board that there is also an addition to the agenda which was emailed to them on Monday regarding the Agreement for Emergency Debris Removal. She explained that this item is somewhat related to the Debris Management Plan and would require a motion to add it to the agenda following presentation of the Debris Management Plan item.

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

A **motion** was made by Mr. Salee, seconded by Mr. Block and unanimously passed approving the addition of “Consider the Agreement for Emergency Debris Removal” to the agenda.

ii) Consider Revisions to Debris Management Plan

Ms. Roundtree reported that the Debris Management Plan was last considered by the Board in 2014, and the Plan sets out how Northern’s Staff works with internal Staff as well as various external agencies with regard to emergency cleanup following a storm event. She explained that there were some changes with regard to the organizational structure, the addition of several streets within Unit 2C, Alton and Unit 53, Arden, and a few other housekeeping adjustments. She noted that it was a good exercise for Staff

to go through given the recent changes to the organizational structure and, unless there are any questions, a motion is in order.

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

A **motion** was made by Mr. Salee, seconded by Mr. Block and unanimously passed adopting the newly revised Debris Management Plan.

Consider the Agreement for Emergency Debris Removal

Ms. Roundtree stated that the just approved Debris Management Plan specifies that Northern work with larger contractors for some of the debris cleanup following storm events. She explained that, in the past, Northern has piggybacked on the Solid Waste Authority of Palm Beach County's (SWA) contract with Phillips and Jordan. She further explained that the SWA entered into a substantially similar but new contract with Phillips and Jordan in April, so Northern Staff requested that Phillips and Jordan once again enter into a piggybacking cooperative agreement with Northern. She reported that Phillips and Jordan agreed and Staff requested adding the item to the agenda in order to be put in place by June 1, 2022.

Ms. Roundtree stated that this Agreement follows the pricing structure as set forth in the SWA contract. She advised that its term is for three years and ends on May 7, 2025, with an option to renew for an additional three years, and Staff recommends approval.

Mr. Salee asked if Northern has everything in place to handle storm debris. Ms. Roundtree explained that Northern contracts with large contractors to handle the debris removal since we do not have large trucks and dumpsters to accommodate such loads. She further explained that all of Northern's contractors will need to be authorized by SWA to dispose of debris at SWA sites and she briefly explained the process. Ms. Roundtree also stated that she and other members of Northern Staff attended the SWA 2022 Hurricane Debris Management Meeting to review the plan.

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

A **motion** was made by Mr. Salee, seconded by Mr. Block and unanimously passed approving the Agreement for Emergency Debris Removal with Phillips and Jordan.

i) Presentation of the Proposed 2022/2023 Budget

Ms. Roundtree began by acknowledging that Lucas Schaffer, Northern's Environmental Technician, took the Budget's cover photo in Unit 49. She also thanked Laura Ham, Northern's Budget & Assessment Roll Manager, and Northern's high school intern, Sahra, for putting this presentation together.

Ms. Roundtree then gave a PowerPoint presentation and highlighted some information from Northern's proposed Fiscal Year (FY) 2022/2023 Budget. She explained that the proposed FY 2022/2023 Budget is \$39.5 million which is a 9.1% or approximately \$3.3 million increase from the FY 2021/2022 Budget. She further explained that these numbers include an estimated 20% increase for the mowing and landscaping contracts, because they had not yet been awarded when this presentation was prepared. Those numbers will be adjusted and it will decrease the total budget by approximately \$150,000.

Mr. Boykin asked if the increase was due to inflation or related to projects. Ms. Roundtree advised that the increase was due to multiple factors including inflation, some large projects, as well as some maintenance projects that were delayed due to the pandemic. She noted that, where available, fund balances were used to reduce assessments or projects were planned over several years to reduce the increase.

She presented charts showing the budgets for the past 10 years and the expected debt service for the next 20 years. She also presented a chart comparing the proposed FY 2022/2023 Budget to the FY 2021/2022 Budget and gave a general review of the increases and decreases. Ms. Roundtree showed the Board more detailed charts involving major components of the FY 2022/2023 Budget.

Over the course of the presentation, the Board had questions to which Staff provided answers regarding the aerator program, effects caused by the pandemic, and Northern's personnel and personnel policies.

Mr. Boykin left the meeting at 8:50 a.m.

Ms. Roundtree noted that although 75% of Northern's Units have proposed increases, most of those increases result in less than 10% or \$100.00 per parcel. She reviewed some of the larger assessment increases and explained the reason for each. She then reviewed the process for finalizing the FY 2022/2023 Budget.

Mr. Beatty commended the Finance Department for doing an excellent job.

Ms. Roundtree thanked the Board for their support.

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

8) MISCELLANEOUS REPORTS

a) ENGINEER

Ms. Leser had nothing to report.

b) ATTORNEY

Mr. Edwards reminded the Board to submit their 2021 Form 1 Statements.

c) EXECUTIVE DIRECTOR

Mr. Beatty displayed aerial photos showing the progress on the Unit 31 Guardhouse Project which is being done by the BallenIsles Community Association.

He then reported on the status of the Unit 18 Notice of Non-Compliance, noting that he has spoken to Damon Meiers of South Florida Water Management District (SFWMD) acknowledging Northern's response and Northern is awaiting SFWMD's written response. He also stated that Mr. Edwards has been in contact with counsel for the City of West Palm Beach (City) with regard to the Alum application process and they have authorized that Northern proceed for advertisement of the Alum application program. The proposed Project Manual documents for this process have been forwarded to the City for approval.

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

9) RECEIVE AND FILE

The following items were presented to be received and filed:

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

copies of which are contained in Northern’s records.

10) COMMENTS FROM THE BOARD

Ms. Baker reported that she read the budget last night and complemented Staff. She mentioned that after attending the North County Neighborhood Coalition Annual Breakfast Meeting she wanted to know the correlation between Northern’s Emergency Operations Center (EOC) and the County or City EOC.

Mr. Beatty advised that this administrative building serves as Northern’s EOC, noting that it is Category 5 rated and staffed as needed during storm events. He reported that the County has regular conference calls with all special districts for coordination during storm events.

11) ADJOURN

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

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

President

Assistant Secretary



Northern Palm Beach County Improvement District
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EXECUTIVE SUMMARY

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

DATE: June 22, 2022

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

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

RE: Unit of Development No. 53 – Arden
Consider Non-Interference Agreement with Lennar Homes, LLC
Parcels D-Southeast, D-Southwest and I-North Public Improvement Project

Background

Northern is scheduled to begin constructing its public infrastructure improvements in Parcels D-Southeast, D-Southwest and I-North in the last quarter of 2022. There will be a significant amount of private improvements being constructed by Lennar Homes, LLC at the same time Northern's improvements are being constructed. Therefore, Northern's construction activities could be impacted by Lennar Homes, LLC's activities. Components of the both projects will be constructed in close proximity to one another. Northern requires Lennar Homes, LLC to enter into the attached Non-Interference Agreement to protect Northern in the event conflicts arise between the two entities. The agreement was prepared by Northern's General Counsel and is consistent with previous agreements prepared for similar circumstances in the past.

Fiscal Impact

There are no fiscal impacts with this item.

Recommendation

Northern Staff and General Counsel recommend approval of the proposed Non-Interference Agreement with Lennar Homes, LLC.

**NON-INTERFERENCE AGREEMENT
(UNIT OF DEVELOPMENT NO. 53)**

THIS NON-INTERFERENCE AGREEMENT (the "Agreement") shall be effective as of the ____ day of _____, 2022, (the "Effective Date") and is being entered into by and between Northern Palm Beach County Improvement District, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, (hereinafter referred to as "Northern"), and Lennar Homes, LLC, whose address is 3931 RCA Blvd., Suite 3105, Palm Beach Gardens, Florida 33410 (the "Developer").

W I T N E S S E T H:

WHEREAS, Northern previously created its Unit of Development No. 53 (the "Unit") and has previously, is currently or will be installing public works within various sites located within the Unit (the "Northern Work"); and

WHEREAS, the Developer is installing or constructing private improvements within the Unit that may impact or affect Northern's existing public works or Northern's installation or construction of its public works (the "Developer Work"); and

WHEREAS, the Developer acknowledges that Developer Work within areas where Northern or its contractors are currently or are expected to implement and construct portions of the Northern Work could adversely affect or delay such Northern Work, including but not limited to that encompassed by and listed in attached Exhibit "A", resulting in a Northern contractor seeking or being entitled to seek reimbursement from Northern for damages, including but not limited to economic losses, delay damages and/or property damages (the "Northern Contractor Claims"); and

WHEREAS, the Developer further acknowledges that interference or damage by it or its employees, agents or contractors (together the "Developer Group") with a Northern Work or a Northern contractor's implementation and/or construction of a Northern Work may result in Northern's contractor asserting Northern Contractor Claims against Northern.

NOW, THEREFORE, in consideration of the mutual covenants and promises hereinafter set forth, the sufficiency of consideration for which is hereby acknowledged, Northern and the Developer agree as follows:

ARTICLE I. RECITALS. The recitals set forth above are hereby deemed true and correct to the best of the knowledge of the parties hereto and are incorporated herein by this reference.

ARTICLE II. TERM OF AGREEMENT. The parties agree that this Agreement shall continue in full force and effect from its Effective Date through and including the last date that a Northern contractor would be entitled to assert Northern Contractor Claims Northern as a result of the Developer Group's interference with such a contractor's implementation and/or construction of the Northern Work identified in attached Exhibit "A" or the Developer Group's damage to such Northern contractor's equipment, materials or works.

ARTICLE III. NON-INTERFERENCE. The Developer for itself and the Developer Group does hereby agree that it and they shall not interfere with a Northern contractor's implementation and/or construction of a Northern Work within the Unit nor cause any damage to a Northern Work during or following a Northern contractor's installation and/or construction of such Northern Work. The Developer is not responsible to Northern for any other developer's or any other contractor's interference with a Northern contractor's implementation and/or construction of a Northern Work.

ARTICLE IV. INDEMNIFICATION. If, however, the Developer or the Developer Group should, for whatever reason, fail to comply with the requirements set forth in Article III then in such event the Developer shall be obligated to indemnify, defend and hold Northern harmless of, from and against any and all liability, loss, claims, demands, liens, damages, penalties, fines, judgments, interest, costs and/or expenses of whatsoever nature (including, without limitation, reasonable attorney's fees, expert fees, appellate costs and litigation costs) which are directly or indirectly incurred, arise out of, relate to, or result from such failure, except to the extent caused by the negligence or intentional acts of Northern or its contractor.

ARTICLE V. NOTICE OF CLAIM. Northern does hereby agree that as soon as possible but no later than ten (10) business days following receipt of a written claim or notice of an event of interference of Developer or the Developer Group with Northern contractor's implementation and/or construction or an intent to assert a written claim from one of its contractors that any of the conditions above exist or for claims or damages for which the Developer has herein indemnified Northern that it shall provide written notice of such claim to the Developer. Such notice shall include a reasonable and appropriate deadline as to when the Developer may comment, reply or otherwise respond to the claim from the contractor.

ARTICLE VI. REVIEW OF CLAIM. Northern agrees to exercise reasonable diligence to ascertain the validity of any such claim by its contractor and to consider all input received from the Developer within the deadline established by the notice referenced in Article V above. Northern agrees to assert any viable defenses it may have to such written claims by its contractor and to diligently pursue such defenses.

ARTICLE VII. MISCELLANEOUS.

A. **Notice Format.** All notices required or permitted under this Agreement shall be in writing (including telex, facsimile or telegraphic communication) and shall be (as elected by the party giving such notice) hand delivered by prepaid express overnight courier or messenger service, telecommunicated, or mailed by registered or certificated mail (postage prepaid), return receipt requested, to the following addresses:

As to NORTHERN:	Northern Palm Beach County Improvement District 359 Hiatt Drive Palm Beach Gardens, Florida 33418 Attn: Executive Director Telephone: (561) 624-7830
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with a copy to:

Caldwell Pacetti Edwards Schoech & Viator LLP
1555 Palm Beach Lakes Blvd., Suite 1200
West Palm Beach, Florida 33401
Attn: General Counsel
Telephone: (561) 655-0620

As to DEVELOPER:

Lennar Homes, LLC
3931 RCA Blvd., Suite 3105
Palm Beach Gardens, Florida 33410
Attn: Michael Meyers, Vice-President
Telephone: (561) 345-6710

B. Entire Agreement. This Agreement constitutes the entire understanding and agreement between the parties with respect to the subject matter hereof.

C. Binding Effect. All of the terms and provisions of this Agreement, whether so expressed or not, shall be binding upon, inure to the benefit of, and be enforceable by the parties and their respective legal representatives, successors, and permitted assigns.

D. Assignability. This Agreement may not be assigned without the prior written consent of all parties to this Agreement.

E. Severability. If any part of this Agreement is contrary to, prohibited by or deemed invalid under applicable law or regulation, such provision shall be inapplicable and deemed omitted to the extent so contrary, prohibited or invalid, but the remainder hereof shall not be invalidated thereby and shall be given full force and effect so far as possible.

F. Governing Law and Venue. This Agreement and all transactions contemplated by this Agreement shall be governed by, and construed and enforced in accordance with, the laws of the State of Florida without regard to any contrary conflicts of law principle. Venue of all proceedings in connection herewith shall lie exclusively in Palm Beach County, Florida, and each party hereby waives whatever its respective rights may have been in the selection of venue.

G. Waiver of Jury Trial. The parties hereby waive any rights any of them may have to a jury trial in any litigation arising out of or related to this Agreement and agree that they shall not elect a trial by jury. The parties hereto have separately, knowingly and voluntarily given this waiver of right to trial by jury with the benefit of competent legal counsel.

H. Headings. The headings contained in this Agreement are for convenience of reference only, and shall not limit or otherwise affect in any way the meaning or interpretation of this Agreement.

I. Effective Date. The effective date of this Agreement shall be as of the date it has been executed by both the parties hereto.

J. Enforcement of Remedies. The failure of any party to insist on the strict

performance of any of the terms and conditions hereof shall be deemed a waiver of the rights to remedies that the party may have regarding that specific instance only, and shall not be deemed a waiver of any subsequent breach or default in any terms or conditions.

K. Construction. The parties acknowledge that each has shared equally in the drafting and preparation of this Agreement and, accordingly, no Court or Administrative Hearing Officer construing this Agreement shall construe it more strictly against one party than the other and every covenant, term and provision of this Agreement shall be construed simply according to its fair meaning.

L. Attorney's Fees. With the exception of legal expenses which are required to be paid pursuant to above Article IV, it is hereby understood and agreed that in the event any lawsuit in the judicial system, federal or state, is brought to enforce compliance with this Agreement or interpret same, or if any administrative proceeding is brought for the same purposes, each party to said action shall be responsible for its own attorney's fees and costs, including appellate fees and costs.

IN WITNESS WHEREOF, the parties have executed this Agreement on the dates hereinafter written.

Executed by NORTHERN this ____ day of _____, 2022.

**NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT**

[SEAL]

ATTEST:

Assistant Secretary

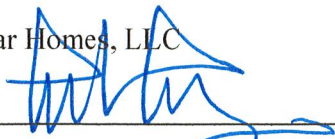
By: _____

Print: _____

Title: _____

Executed by the DEVELOPER this 8th day of JUNE, 2022.

Lennar Homes, LLC

By: 

Print: Michael Meyers

Title: Vice-President

Exhibit "A"

Northern Palm Beach County Improvement District intends to issue a contract for the following Unit of Development No. 53 Public Improvement project for which this Site Preparation and Non-Interference Agreement is applicable, namely:

Unit 53 Arden PUD—Pods D-Southeast, D-Southwest and I-North Infrastructure Improvements Project (NPBCID Project Number PRJ-635)



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: June 22, 2022

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

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

RE: Unit of Development No. 53 - Arden
Consider Change Order No. 5 to Centerline Utilities, Inc.
Pods G-North and H-South

Background

On August 2, 2021, Northern issued a contract to Centerline Utilities, Inc. to construct the Public Improvements for two pods in the Arden residential development. The attached Change Order No. 5 is for an additional 48 days of contract time and a reduction in contract costs of \$5,477.59. This Change Order represents final contract quantity adjustments and additional contract time for agency processing of completion documents and late power release from FPL for the lift station service. Deductive costs for contract items 18, 59 and 88 will be deleted from this contract at the direction of the District Engineer and Northern's Project Manager, totaling \$5,477.59. These values have been reviewed and they correctly represent this work. Forty-eight additional days are required to complete this work.

Fiscal Impact

The reduction in costs totaling \$5,477.59 will be credited to the bond fund account.

Recommendation

Northern Staff and the District Engineer recommend approval of Change Order No. 5 for an additional 48 days of contract time and a reduction in contract costs of \$5,477.59 to Centerline Utilities, Inc.

CHANGE ORDER

(Instructions on reverse side)

No. 5

PROJECT Unit 53 Arden – Parcels G-North and H-South Improvements
 DATE OF ISSUANCE June 1, 2022 EFFECTIVE DATE _____

OWNER Northern Palm Beach County Improvement District

OWNER's Contract No. PRJ-627

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

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

Description: **This Change Order represents final contract quantity adjustments and additional contract time for agency processing of completion documents and late power release from FPL for the lift station service. DEDUCTIVE costs for contract items 18, 59 and 88 will be deleted from this contract at the direction of the Engineer and the District's Project Manager, totaling \$5,477.59. These values have been reviewed, and the Engineer concurs that these correctly represent this work. 48 additional days are required to complete this work.**

Reason for Change Order: **Terminal blowoff and connections to existing water and force mains not installed due to continuity of construction. Additional time required for agency review and processing of final completion documents and FPL power for lift station.**

Attachments: **Change order request from Centerline, Inc. and cost breakdown for quantity adjustments.**

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIMES:
Original Contract Price \$ <u>2,945,661.72</u>	Original Contract Times Substantial Completion: <u>210 days (February 27, 2022)</u> Ready for final payment: <u>240 days (March 29, 2022)</u> days or dates
Net changes from previous Change Orders No <u>1</u> to No <u>4</u> \$ <u>9,259.44</u>	Net changes from previous Change Orders No <u>1</u> to No <u>4</u> <u>104 days</u> Days
Contract Price prior to this Change Order \$ <u>2,954,921.16</u>	Contract Times prior to this Change Order Substantial Completion: <u>314 days (June 11, 2022)</u> Ready for final payment: <u>344 days (July 11, 2022)</u> days or dates
Net Increase (Decrease) of this Change Order \$ <u>(5,477.59)</u>	Net Increase of this Change Order <u>48 days</u> Days
Contract Price with all approved Change Orders \$ <u>2,949,443.57</u>	Contract Times with all approved Change Orders Substantial Completion: <u>362 days (July 29, 2022)</u> Ready for final payment: <u>392 days (August 28, 2022)</u> days or dates

RECOMMENDED:	APPROVED:	ACCEPTED:
By: <u></u>	By: _____	By: <u></u>
Engineer (Authorized Signature)	NPBCID	Contractor (Authorized Signature)
Date: <u>6-1-22</u>	Date: _____	Date: <u>6/1/22</u>

**RECOMMENDED DISBURSEMENTS FOR
JUNE 22, 2022 BOARD MEETING**

	BOND/COI**	EIPC*	LANDOWNER FUNDS	COST OF ISSUANCE	TOTALS
Unit No. 2C - Alton	31,734.20		171,741.19		203,475.39
Unit No. 18 - Ibis Golf & CC		36,099.00			36,099.00
Unit No. 31 - BallenIsles		328,387.00			328,387.00
Unit No. 53 - Arden	34,646.84			-	34,646.84
	66,381.04	364,486.00	171,741.19	-	602,608.23

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 162

JUNE 22, 2022

	BOND	LANDOWNER FUNDS	TOTALS
CONSTRUCTION:			
J. W. Cheatham, LLC (Alton Parcel Parcel G Ph III)	<u>27,681.30</u>	<u>171,741.19</u>	199,422.49
ENGINEERING:			
Arcadis U.S., Inc. (Alton Construction Phase Support)	<u>409.50</u>		409.50
OTHER PROFESSIONALS:			
Caldwell & Pacetti (Plan of Improvement Review)	<u>348.00</u>	-	348.00
MISCELLANEOUS:			
Davidson Fixed Income Mgmt. NPBCID Reimbursement (NPBCID Personnel time)	<u>77.89</u> <u>3,217.51</u>		3,295.40
	31,734.20	-	171,741.19
			203,475.39

**UNIT OF DEVELOPMENT NO. 18
DISBURSEMENT NO. 191
JUNE 22, 2022**

EIPC

TOTAL

CONSTRUCTION:

Wynn and Sons Environmental

(Sidewalk Replacement Project)

FINAL

36,099.00

36,099.00

36,099.00

36,099.00

**UNIT OF DEVELOPMENT NO. 31
DISBURSEMENT NO. 203
JUNE 22, 2022**

	EIPC <u>(Equity in Pooled Cash)</u>	TOTAL <u></u>
OTHER PROFESSIONALS:		
BallenIsles Community Association	328,387.00	
(Sale & Purchase of PGA Guardhouse)		328,387.00
PO#22-9 Installment PA#6		
	<u>328,387.00</u>	<u>328,387.00</u>

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 109
JUNE 22, 2022**

	BOND	COST OF ISSUANCE	TOTAL
CONSTRUCTION:			
Centerline Utilities, Inc. (Arden - Parcel G North & H South PRJ 627)	<u>12,458.95</u>		12,458.95
ENGINEERING:			
Michael Schorah & Assoc. (PE Construction Phase)	<u>11,825.00</u>		11,825.00
OTHER PROFESSIONALS:			
Caldwell & Pacetti (Legal Services)	<u>7,598.00</u>		7,598.00
MISCELLANEOUS:			
NPBCID Reimbursements: (NPBCID Personnel Time)	<u>2,764.89</u>		2,764.89
	<u>34,646.84</u>	-	<u>34,646.84</u>

UNIT NO. 2C – ALTON

STATUS REPORT



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

EXECUTIVE SUMMARY

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

DATE: June 22, 2022

FROM: Kenneth W. Edwards, General Counsel

THROUGH: C. Danvers Beatty, Executive Director

RE: Unit of Development No. 5A – Vista Center
Consider Third Amendment to the Exchange Agreement

Background

An Exchange Agreement between Discovery West Palm Development LLC and Northern Palm Beach County Improvement District was approved on July 22, 2020, and thereafter amended by a First and Second Amendment thereto.

On July 14, 2021, the real property (the “Real Property”) subject to the Exchange Agreement was sold to and the Exchange Agreement as amended was assumed by VCP6 Acquisition, LLC (the “Property Owner”). The Exchange Agreement addresses, in part, a conveyance by Northern of an existing lake it owned (which conveyance has been concluded) and the required construction by the Property Owner of two new lakes and associated infrastructure on land since dedicated to Northern. The construction is supposed to be substantially complete within 24 months following the date of the Exchange Agreement, i.e., on or about July 13, 2022.

The Property Owner is currently seeking re-zoning of the Real Property from residential use to one that allows for expansion of the adjacent Emerald Dunes golf course facilities. If so re-zoned, the construction of the two lakes and associated infrastructure contemplated in the Exchange Agreement may not be required for their intended surface water management purposes.

The Property Owner has requested a 12-month extension of the July 13, 2022 substantial completion deadline. This request was made in order to conclude both the re-zoning and negotiation with Northern as to existing reversion and reinstatement matters involving the conveyed existing lake and the future use of the dedicated easements and lake acreage currently owned by Northern within which the two new lakes and appurtenances were to be installed.

Fiscal Impact

Northern expenses associated with the Exchange Agreement are required to be reimbursed to it by the Property Owner as stipulated in this Amendment.

Recommendation

Northern Staff and General Counsel recommend that the Board approve the Third Amendment to the Exchange Agreement.

**THIRD AMENDMENT
TO
EXCHANGE AGREEMENT
(UNIT OF DEVELOPMENT NO. 5A)**

This Third Amendment (the “Third Amendment”), shall be effective as of the ____ day of _____, 2022 (the “Effective Date”) and is being entered into by and between VCP6 Acquisition, LLC, a Delaware limited liability company, whose mailing address is c/o Emerald Dunes LLC, 2100 Emerald Dunes Drive, West Palm Beach, Florida 33411 (hereinafter referred to as the “Property Owner”) and Northern Palm Beach County Improvement District, an independent special district of the State of Florida, whose mailing address is 359 Hiatt Drive, Palm Beach Gardens, Florida 33418 (hereinafter referred to as “Northern”), both of whom may also be collectively referred to herein as the “Parties” and individually as a “Party”.

RECITALS

WHEREAS, on July 28, 2020, Northern and Discovery West Palm Development LLC, entered into an Exchange Agreement pertaining to lands located within Northern’s Unit of Development No. 5A; and

WHEREAS, on August 27, 2020 Northern and Discovery West Palm Development LLC, entered into the First Amendment to the Exchange Agreement; and

WHEREAS, on January 15, 2021, Northern and Discovery West Palm Development LLC, entered into a Second Amendment to the Exchange Agreement, as amended; and

WHEREAS, on July 14, 2021, Northern, Discovery West Palm Development LLC and VCP6 Acquisition, LLC entered into an Assignment and Assumption Agreement wherein it was agreed that the Property Owner is the assignee of and successor to Discovery West Palm Development LLC under the Exchange Agreement, as amended; and

WHEREAS, Northern and the Property Owner intend by this Third Amendment to further amend the Exchange Agreement, as previously amended.

NOW, THEREFORE, for and in consideration of the sum of one (\$1.00) dollar and other good and valuable considerations the receipt and sufficiency of which is hereby accepted and acknowledged, the Parties agree as set forth herein:

1. **RECITALS**. The above recitals are true and correct to the best of the knowledge of the Parties hereto and are incorporated herein by this reference.
2. **AMENDMENT**. The Exchange Agreement, as previously amended, is hereby

further amended and supplemented as follows, namely:

All references to “twenty-four (24) months” in the Exchange Agreement, as previously amended, including Section 2.01 thereof, are hereby deleted and replaced with “thirty-six (36) months”.

3. **FEES AND EXPENSES**. The Property Owner shall be obligated to pay Northern the sum of \$3,500.00 at or before Northern’s execution of this Third Amendment for those fees and expenses incurred by Northern for the discussions leading to and the preparation of this Third Amendment.
4. **APPLICATION**. This Third Amendment shall be applied prospectively to the matters it addresses in the Exchange Agreement, as previously amended.
5. **REAFFIRMATION**. Except as otherwise herein amended and supplemented, the Exchange Agreement, as previously amended, shall continue in full force and effect.
6. **COUNTERPARTS**. This Third Amendment may be executed in one or more counterparts all of which together shall comprise one and the same instrument.
7. **EFFECTIVE DATE**. This Third Amendment shall be effective once signed by both of the Parties hereto.

This Third Amendment executed by Northern this _____ day of June, 2022.

[SEAL]

ATTEST:

**NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT**

By: _____
Assistant Secretary

By: _____
Print: _____
Title: _____

This Third Amendment executed by the Property Owner this _____ day of June, 2022.

VCP6 Acquisition LLC,
a Delaware limited liability company

By: _____
Print: _____
Title: _____

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or
 online notarization, this ___ day of June, 2022, by _____, as
_____ for VCP6 Acquisition LLC.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____

Commission:



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: June 22, 2022

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

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

RE: Unit of Development No. 9A – Abacoa I
Consider Quit Claim Deed to Town of Jupiter
Innovation Way II-PER-9A-100

Background

A permit was issued in September of 2021 for construction of approximately 400 linear feet of Innovation Way including a connection to University Boulevard (Blvd.). The stormwater run-off is directed into Greenway (GW) Tract 5 of the Abacoa Master Stormwater System. GW Tract 5 was deeded to Northern in 1998 via Special Warranty Deed as recorded in Official Records Book 10441 Page 1196, in the Public Records of Palm Beach County Florida. Construction of this portion of Innovation Way and the subsequent turnover to the Town of Jupiter was a requirement of The Commons development. A plat dedicating the road right-of-way for Innovation Way to the Town was recorded in September 2021. The roadway alignment at the intersection with University Blvd. creates a visibility concern for vehicles heading west onto University Blvd. A request was made by the Town of Jupiter to provide maintenance rights to the northeast corner of GW Tract 5 at the southwest intersection of Innovation Way and University Blvd. allowing for a clear safe sight area. Northern's granting of a Quit Claim Deed for the approximately 300 square feet safe sight area within GW Tract 5 will allow the Town of Jupiter to maintain the area to the degree that visibility is needed for safe travel.

A permit modification will be issued to account for the relocation of the existing greenway fence to accommodate the safe sight area.

Fiscal Impact

There are no fiscal impacts relating to the Quit Claim Deed.

Recommendation

The District Engineer and District Counsel recommend approval of the Quit Claim Deed to the Town of Jupiter.

PREPARED BY AND RETURN TO:
Kenneth W. Edwards, Esq.
Caldwell Pacetti Edwards Schoech & Viator LLP
1555 Palm Beach Lakes Blvd, Suite 1200
West Palm Beach, FL 33401

QUIT-CLAIM DEED

THIS QUIT-CLAIM DEED is made this ____ day of _____, 2022, by Northern Palm Beach County Improvement District, an independent special district of the State of Florida, whose street address is 359 Hiatt Drive, Palm Beach Gardens, Florida 33418 (hereinafter referred to as “Grantor”), to the Town of Jupiter, a municipal corporation organized and operating under the Laws of the State of Florida, whose street address is 210 Military Trail, Jupiter, Florida 33458 (hereinafter referred to as the “Grantee”). (Wherever used herein, the terms “Grantor” and “Grantee” shall include the parties to this instrument and their respective heirs, legal representatives, successors and assigns.)

WITNESSETH

That the Grantor for and in consideration of the sum of Ten Dollars (\$10.00) and other valuable considerations, the receipt of which is hereby acknowledged, does hereby remise, release and quit-claim unto the Grantee forever all the right, title, interest, claim and demand which Grantor has in and to the following real property (the “Property”), namely:

[See Exhibit “A” which is attached hereto and made a part hereof.]

SUBJECT TO THE FOLLOWING:

- 1) Taxes and assessments for 2022 and subsequent years;
- 2) All covenants, conditions, declarations, restrictions and reservations of record;
- 3) Zoning restrictions and prohibitions imposed by governmental entities; and
- 4) All easements of record including but not limited to the Conservation Easement recorded in ORB 9567 Pg 793 of the Public Records of Palm Beach Florida.

TO HAVE AND TO HOLD the same together with all and singular the appurtenances thereunto belonging or in anywise appertaining and all the estate, right, interest, lien, equity and claim whatsoever of the Grantor, either in law or equity, to the proper use, benefit and behalf of the Grantee forever.

The Grantor's conveyance of the Property is being given without any statutory, express or implied warranties of any nature whatsoever and the acceptance of the Property by the Grantee shall be without recourse as to the Grantor.

IN WITNESS WHEREOF, the Grantor has caused these presents to be executed in its name, and its seal to be hereunto affixed, by its proper officers thereunto duly authorized, the day and year first above written.

Signed, sealed and delivered
in the presence of:

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

Signature

By: _____

Print Name

Print: _____

Title: _____

Signature

[DISTRICT SEAL]

Print Name

ATTEST:

By: _____
Assistant Secretary

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ___ day of _____, 2022 by _____, as President for Northern Palm Beach County Improvement District.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

EXHIBIT "A"

LEGAL DESCRIPTION

(See Attached)

**DESCRIPTION & SKETCH
PREPARED FOR:
ACQUISITION ADVISORS, LLC**

**PORTION OF TRACT GW-5
ABACOA PLAT No. 1
SAFE SIGHT CORNER EASEMENT**

LEGAL DESCRIPTION:

A PARCEL OF LAND BEING A PORTION OF TRACT GW5, AS SHOWN ON THE PLAT OF ABACOA PLAT No. 1, RECORDED IN PLAT BOOK 78, PAGES 145 THROUGH 163, PALM BEACH COUNTY PUBLIC RECORDS AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHEAST CORNER OF SAID TRACT GW5, SAID CORNER ALSO BEING THE BEGINNING OF A CURVE CONCAVE TO THE NORTHWEST, HAVING A RADIUS OF 900.00 FEET AND A CHORD BEARING OF SOUTH 05°43'00" WEST; THENCE SOUTHERLY ALONG THE ARC OF SAID CURVE AND ALONG THE EAST LINE OF SAID TRACT GW5, THROUGH A CENTRAL ANGLE OF 00°38'52", A DISTANCE OF 10.17 FEET TO A POINT ON A NON-TANGENT LINE; THENCE DEPARTING SAID EAST LINE OF TRACT GW5, SOUTH 82°15'27" WEST, A DISTANCE OF 27.17 FEET ; THENCE NORTH 10°22'55" WEST, A DISTANCE OF 10.00 FEET TO A POINT ON THE SOUTH RIGHT-OF-WAY LINE FOR UNIVERSITY BOULEVARD, AS SHOWN ON SAID PLAT OF ABACOA PLAT No. 1, AND A POINT ON A NON-TANGENT CURVE CONCAVE TO THE SOUTH, HAVING A RADIUS OF 305.00 FEET AND A CHORD BEARING OF NORTH 82°26'13" EAST; THENCE EASTERLY ALONG SAID SOUTH RIGHT OF WAY LINE FOR UNIVERSITY BOULEVARD AND ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 05°38'17", A DISTANCE OF 30.01 FEET TO THE POINT OF BEGINNING.

CONTAINING A TOTAL OF 292 SQUARE FEET, MORE OR LESS.

SURVEYOR'S NOTES:

1. THIS DRAWING IS NOT A SURVEY.
2. NO SEARCH OF THE PUBLIC RECORDS HAS BEEN MADE BY THIS OFFICE.
3. THE DESCRIPTION SKETCH AND THE DESCRIPTION TEXT COMPRISE THE COMPLETE LEGAL DESCRIPTION. THE LEGAL DESCRIPTION IS NOT VALID UNLESS BOTH ACCOMPANY EACH OTHER.
4. THIS LEGAL DESCRIPTION IS NOT VALID WITHOUT THE SIGNATURE AND THE ORIGINAL RAISED SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER EMPLOYED BY LIDBERG LAND SURVEYING, INC.
5. DATE OF LEGAL DESCRIPTION: JULY 6, 2021

LIDBERG LAND SURVEYING, INC.

ABBREVIATIONS:

- ORB = OFFICIAL RECORD BOOK
- POB = POINT OF BEGINNING
- POC = POINT OF COMMENCEMENT

BY: DAVID C. LIDBERG
PROFESSIONAL SURVEYOR AND MAPPER
FLORIDA CERTIFICATE NO. 3613

05/26/2022	REVISE LEGAL & SKETCH	05-053G-410C	L.J.C.
04/25/2022	REVISE LEGAL & SKETCH	05-053G-410B	L.J.C.
01/28/2022	CORRECT LEGAL PER COMMENTS LETTER DATED 12/06/2021		R.J.W.

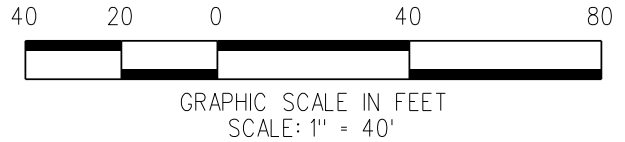


LB4431 675 West Indiantown Road, Suite 200, Jupiter, Florida 33458 TEL. 561-746-8454

CAD. K:\UST \ 244142 \ 114-16 \ 05-053G-303B \ 05-053G-303B.DGN			
REF.			
FLD.	FB.	PG.	JOB 05-053G-303B
OFF. CASASUS			DATE JULY 6, 2021
CKD. D.C.L.	SHEET 1	OF 2	DWG. A05-053R

**DESCRIPTION & SKETCH
PREPARED FOR:
ACQUISITION ADVISORS, LLC**

**PORTION OF TRACT GW-5
ABACOA PLAT No. 1
SAFE SIGHT CORNER EASEMENT**



**TRACT GW4
ABACOA PLAT No. 1
(P.B. 78, PGS. 145-163)**

**TRACT WK1
ABACOA PLAT No. 1
(P.B. 78, PGS. 145-163)**

$D=05^{\circ}38'17''$
 $R=305.00'$
 $L=30.01'$
 $CB=N82^{\circ}26'13''E$

UNIVERSITY BLVD.
(WIDTH VARIES)

**TRACT R-48
(P.B. 78, PGS. 145-163)**
 $N60^{\circ}10'44''E$

$R=341.50$
 $D=31^{\circ}23'36''$
 $L=187.11'$

**SAFE SIGHT
CORNER
EASEMENT**

$S88^{\circ}25'40''E$
CENTERLINE
**TRACT R-49
(P.B. 78, PGS. 145-163)**

$R=305.00'$
 $D=06^{\circ}18'58''$
 $L=33.62'$

SOUTH R/W LINE
 $S84^{\circ}55'51''E$
 $180.34'$

$R=305.00'$
 $D=19^{\circ}26'21''$
 $L=103.48'$

$N10^{\circ}22'55''W$
 $10.00'$
 $S82^{\circ}15'27''W$
 $27.17'$

P.O.B.

**N.E. CORNER OF
TRACT GW5
(P.B. 78, PGS. 145-163)**

$D=00^{\circ}38'52''$
 $R=900.00'$
 $L=10.17'$
 $CB=S05^{\circ}43'00''W$

**TRACT GW5
ABACOA PLAT No. 1
(P.B. 78, PGS. 145-163)**

$R=900.00'$
 $D=24^{\circ}23'58''$
 $L=383.27'$

**EAST LINE OF
TRACTR GW5**

**PARCEL B
ABACOA - REPLAT OF
TRACT WK4A
(P.B. 114, PGS. 16-20)**

**LIDBERG LAND
SURVEYING, INC.**

LB4431

675 West Indiantown Road, Suite 200,
Jupiter, Florida 33458 TEL. 561-746-8454

CAD. K:\UST \ 244142 \ 114-16 \ 05-053G-303B \ 05-053G-303B.DGN

REF.

FLD. _ FB. PG. JOB 05-053G-303B

OFF. CASASUS DATE JULY 6, 2021

CKD. D.C.L. SHEET 2 OF 2 DWG. A05-053R

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: June 22, 2022

FROM: Katie Roundtree, Director of Finance & Administration

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

RE: Presentation of Fiscal Year 2022/2023 Annual Budget and Consideration of TRIM Resolution (2022-02)

Background

The Proposed Budget for Fiscal Year 2022/2023 was presented at the May 25, 2022 Board meeting. Staff has received and reviewed the 2022 tax roll from the Property Appraiser's Office. Changes in taxable acreage were very minor in most areas within the District. The rates presented at the May meeting have been modified to reflect the changes in the tax roll. Also, rates were adjusted to reflect reductions in the proposed budget resulting from the finalization of the landscape service contracts approved at the May 25, 2022 Board Meeting.

Attached are the Assessment Rates for TRIM (Truth in Millage) and the related Resolution. The Resolution allows for changes to the budget after its adoption. Any changes to the rates will then be brought back to the Board. The Assessment Rates will be considered again prior to final adoption.

Recommendation

Northern Staff recommends the Board approve the Proposed Budget for Fiscal Year 2022/2023 and Resolution 2022-02 for preparation of the Assessment Rates for TRIM.

Unit(s)	Description	22/23 Tax Per Assessable Unit PROPOSED			21/22 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
		Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
1	ALL NON EXEMPT PARCELS	-	59.29	59.29	-	63.37	63.37	-	(4.08)	(4.08)	-6%	929.0000	Nearest Whole Acre
2	ALL NON EXEMPT PARCELS	-	41.95	41.95	-	37.04	37.04	-	4.91	4.91	13%	3,235.0000	Nearest Whole Acre
2 and 2A	ALL NON EXEMPT PARCELS	-	41.95	41.95	-	37.04	37.04	-	4.91	4.91	13%	252.0000	Nearest Whole Acre
2 and 2A	ALL NON EXEMPT PARCELS	61.37	65.17	126.54	70.63	58.22	128.85	(9.26)	6.95	(2.31)	-2%	3,020.0000	Nearest Whole Acre
2 and 2A	MFR	61.37	65.17	126.54	70.63	58.22	128.85	(9.26)	6.95	(2.31)	-2%	132.0000	Nearest Whole Acre
2 and 2A	SFE	61.37	65.17	126.54	70.63	58.22	128.85	(9.26)	6.95	(2.31)	-2%	33.0000	Nearest Whole Acre
2 and 2A	SFC	61.37	65.17	126.54	70.63	58.22	128.85	(9.26)	6.95	(2.31)	-2%	798.0000	Nearest Whole Acre
2, 2A and 2C	Undeveloped, undifferentiated	61.37	65.17	126.54	70.63	58.22	128.85	(9.26)	6.95	(2.31)	-2%	30.0000	Nearest Whole Acre
2, 2A and 2C	Undeveloped, undifferentiated	20,357.30	1,285.76	21,643.06	16,020.35	646.92	16,667.27	4,336.95	638.84	4,975.79	30%	29.5131	Actual Acreage
2, 2A and 2C	Community Only - Biotech A	61.37	65.17	126.54	70.63	58.22	128.85	(9.26)	6.95	(2.31)	-2%	70.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech A	10,805.57	682.52	11,488.09	10,808.38	436.45	11,244.83	(2.81)	246.07	243.26	2%	69.8669	Actual Acreage
2, 2A and 2C	Community Only - Biotech B	61.37	65.17	126.54	70.63	58.22	128.85	(9.26)	6.95	(2.31)	-2%	7.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech B	13,747.75	868.36	14,616.11	13,751.32	555.29	14,306.61	(3.57)	313.07	309.50	2%	6.5695	Actual Acreage
2, 2A and 2C	Community Only - Office	61.37	65.17	126.54	70.63	58.22	128.85	(9.26)	6.95	(2.31)	-2%	26.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Office	15,895.38	1,004.01	16,899.39	15,899.52	642.03	16,541.55	(4.14)	361.98	357.84	2%	26.4179	Actual Acreage
2, 2A and 2C	Community Only - Hotel	61.37	65.17	126.54	70.63	58.22	128.85	(9.26)	6.95	(2.31)	-2%	-	Nearest Whole Acre
2, 2A and 2C	Community Only - Hotel	40,190.39	2,538.57	42,728.96	40,200.84	1,623.33	41,824.17	(10.45)	915.24	904.79	2%	-	Actual Acreage
2, 2A and 2C	Community Only - Commercial/Retail	61.37	65.17	126.54	70.63	58.22	128.85	(9.26)	6.95	(2.31)	-2%	43.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Commercial/Retail	11,418.28	721.22	12,139.50	11,421.26	461.20	11,882.46	(2.98)	260.02	257.04	2%	39.3471	Actual Acreage
2, 2A and 2C	Community Only - Apartment	61.37	65.17	126.54	70.63	58.22	128.85	(9.26)	6.95	(2.31)	-2%	13.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Apartment	11,201.04	866.68	12,067.72	11,203.96	554.21	11,758.17	(2.92)	312.47	309.55	3%	12.7578	Actual Acreage
2, 2A and 2C	Community Only - Utility	61.37	65.17	126.54	70.63	58.22	128.85	(9.26)	6.95	(2.31)	-2%	5.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Utility	3,682.45	232.60	3,915.05	3,683.41	148.74	3,832.15	(0.96)	83.86	82.90	2%	4.9994	Actual Acreage
2, 2A and 2C	Parcel C -Townhome – Residential	434.98	88.77	523.75	444.34	73.31	517.65	(9.36)	15.46	6.10	1%	143.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C -Townhome – Residential	18,915.59	1,194.78	20,110.37	18,920.51	764.02	19,684.53	(4.92)	430.76	425.84	2%	6.1103	Actual Acreage
2, 2A and 2C	Parcel C -Single Family – Residential	1,251.30	140.33	1,391.63	1,260.87	106.28	1,367.15	(9.57)	34.05	24.48	2%	217.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C -Single Family – Residential	9,465.12	597.85	10,062.97	9,467.58	382.31	9,849.89	(2.46)	215.54	213.08	2%	29.5319	Actual Acreage
2, 2A and 2C	Parcel D -Single Family – Residential	1,143.76	133.54	1,277.30	1,153.30	101.94	1,255.24	(9.54)	31.60	22.06	2%	117.0000	Nearest Whole Acre
2, 2A and 2C	Parcel D -Single Family – Residential	9,465.12	597.85	10,062.97	9,467.58	382.31	9,849.89	(2.46)	215.54	213.08	2%	16.1543	Actual Acreage
2, 2A and 2C	Parcel E -Single Family – Residential	1,142.84	133.48	1,276.32	1,152.38	101.90	1,254.28	(9.54)	31.58	22.04	2%	199.0000	Nearest Whole Acre
2, 2A and 2C	Parcel E -Single Family – Residential	9,465.12	597.85	10,062.97	9,467.58	382.31	9,849.89	(2.46)	215.54	213.08	2%	28.6451	Actual Acreage
2, 2A and 2C	Parcel F -Townhome – Residential	743.19	112.43	855.62	752.63	88.44	841.07	(9.44)	23.99	14.55	2%	255.0000	Nearest Whole Acre
2, 2A and 2C	Parcel F -Townhome – Residential	18,915.59	1,194.78	20,110.37	18,920.51	764.02	19,684.53	(4.92)	430.76	425.84	2%	10.3260	Actual Acreage
2, 2A and 2C	Parcel G -Single Family – Residential	1,262.63	141.05	1,403.68	1,272.20	106.74	1,378.94	(9.57)	34.31	24.74	2%	469.0000	Nearest Whole Acre
2, 2A and 2C	Parcel G -Single Family – Residential	9,465.12	597.85	10,062.97	9,467.58	382.31	9,849.89	(2.46)	215.54	213.08	2%	76.5881	Actual Acreage
3	ALL NON EXEMPT PARCELS	-	129.65	129.65	-	136.86	136.86	-	(7.21)	(7.21)	-5%	1,863.0000	Nearest Whole Acre
3 and 3A	PAR A	515.35	412.81	928.16	509.83	340.15	849.98	5.52	72.66	78.18	9%	74.0000	Nearest Whole Acre
3 and 3A	PAR B	487.74	397.65	885.39	482.52	329.26	811.78	5.22	68.39	73.61	9%	86.0000	Nearest Whole Acre
3 and 3A	PAR C	463.71	384.44	848.15	458.74	319.78	778.52	4.97	64.66	69.63	9%	88.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 1	518.78	414.70	933.48	513.22	341.50	854.72	5.56	73.20	78.76	9%	71.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 2	464.62	384.94	849.56	459.64	320.14	779.78	4.98	64.80	69.78	9%	15.0000	Nearest Whole Acre
3 and 3A	PAR E	503.07	406.07	909.14	497.68	335.30	832.98	5.39	70.77	76.16	9%	114.0000	Nearest Whole Acre
3 and 3A	PAR F	185.10	231.36	416.46	183.12	209.88	393.00	1.98	21.48	23.46	6%	136.0000	Nearest Whole Acre
3 and 3A	PAR G	557.71	436.09	993.80	551.73	356.86	908.59	5.98	79.23	85.21	9%	40.0000	Nearest Whole Acre
3 and 3A	PAR H	580.17	448.43	1,028.60	573.96	365.72	939.68	6.21	82.71	88.92	9%	54.0000	Nearest Whole Acre
3 and 3A	PAR J	327.39	309.54	636.93	323.89	266.01	589.90	3.50	43.53	47.03	8%	132.0000	Nearest Whole Acre
3 and 3A	APTS & COMMERCIAL	3,640.70	2,130.08	5,770.78	3,601.71	1,572.99	5,174.70	38.99	557.09	596.08	12%	24.0000	Nearest Whole Acre
4	ALL NON EXEMPT PARCELS	-	65.49	65.49	-	64.83	64.83	-	0.66	0.66	1%	8,563.0000	Nearest Whole Acre
5	ALL NON EXEMPT PARCELS	-	64.19	64.19	-	35.96	35.96	-	28.23	28.23	79%	1,642.0000	Nearest Whole Acre
5 and 5E	ALL NON EXEMPT PARCELS	-	64.19	64.19	-	35.96	35.96	-	28.23	28.23	79%	1,349.0000	Nearest Whole Acre
5 and 5A	GOLF COURSE	-	245.98	245.98	-	185.91	185.91	-	60.07	60.07	32%	128.0000	Nearest Whole Acre

Unit(s)	Description	22/23 Tax Per Assessable Unit PROPOSED			21/22 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
		Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
5 and 5A	INDUSTRIAL	-	1,237.37	1,237.37	-	1,003.64	1,003.64	-	233.73	233.73	23%	195.0000	Nearest Whole Acre
5 and 5A	Emerald Dunes Condos	-	134.11	134.11	-	93.64	93.64	-	40.47	40.47	43%	302.0000	Nearest Whole Acre
5 and 5A	Business Park Vista Center	-	228.09	228.09	-	171.15	171.15	-	56.94	56.94	33%	136.0000	Nearest Whole Acre
5 and 5A	Ventura Greens at Emerald Dunes	-	231.79	231.79	-	174.20	174.20	-	57.59	57.59	33%	70.0000	Nearest Whole Acre
5 and 5A	Links at Emerald Dunes	-	159.31	159.31	-	114.42	114.42	-	44.89	44.89	39%	185.0000	Nearest Whole Acre
5 and 5A	Villas at Emerald Dunes	-	147.08	147.08	-	104.33	104.33	-	42.75	42.75	41%	184.0000	Nearest Whole Acre
5 and 5A	Vista Center Condos	-	455.25	455.25	-	358.52	358.52	-	96.73	96.73	27%	12.0000	Per Parcel
5 and 5B	RESIDENTIAL	338.21	149.80	488.01	337.26	118.65	455.91	0.95	31.15	32.10	7%	1,082.0000	Nearest Whole Acre
5 and 5B	COMMERCIAL	2,459.24	686.69	3,145.93	2,452.36	637.20	3,089.56	6.88	49.49	56.37	2%	7.0000	Nearest Whole Acre
5 and 5B	Mezzano Condo	95.64	88.40	184.04	95.37	59.34	154.71	0.27	29.06	29.33	19%	240.0000	Nearest Whole Acre
5 and 5C	RESIDENTIAL	-	98.54	98.54	-	69.14	69.14	-	29.40	29.40	43%	1,367.0000	Nearest Whole Acre
5 and 5D	COMMERCIAL/AC	-	132.03	132.03	-	109.43	109.43	-	22.60	22.60	21%	32.0000	Nearest Whole Acre
5 and 5D	San Michele condo	-	68.94	68.94	-	41.10	41.10	-	27.84	27.84	68%	300.0000	Nearest Whole Acre
5 and 5D	RESIDENTIAL	-	166.02	166.02	-	146.24	146.24	-	19.78	19.78	14%	881.0000	Nearest Whole Acre
7	ALL NON EXEMPT PARCELS	-	43.38	43.38	-	40.34	40.34	-	3.04	3.04	8%	2,798.0000	Nearest Whole Acre
9	ALL NON EXEMPT PARCELS	-	69.38	69.38	-	66.99	66.99	-	2.39	2.39	4%	333.0000	Nearest Whole Acre
9 and 28	ALL NON EXEMPT PARCELS	-	69.38	69.38	-	66.99	66.99	-	2.39	2.39	4%	90.0000	Nearest Whole Acre
9, 9A and 9B	RESIDENTIAL/AC	2,546.18	1,149.63	3,695.81	2,533.68	894.70	3,428.38	12.50	254.93	267.43	8%	943.4400	NAV Factor
9, 9A and 9B	GOLF COURSE/AC	770.47	373.09	1,143.56	766.77	302.86	1,069.63	3.70	70.23	73.93	7%	169.3400	NAV Factor
9, 9A and 9B	COMMERCIAL/AC	8,094.06	3,654.26	11,748.32	8,053.72	2,793.13	10,846.85	40.34	861.13	901.47	8%	217.9400	NAV Factor
11	ALL NON EXEMPT PARCELS	-	516.56	516.56	-	463.58	463.58	-	52.98	52.98	11%	3,971.0000	Nearest Whole Acre
11 and 11A	ALL NON EXEMPT PARCELS	-	516.56	516.56	-	463.58	463.58	-	52.98	52.98	11%	1,747.0000	Nearest Whole Acre
12	ALL NON EXEMPT PARCELS	-	33.85	33.85	-	32.01	32.01	-	1.84	1.84	6%	737.0000	Nearest Whole Acre
12 and 31	GOLF COURSE - 12/28/31	-	276.66	276.66	-	334.50	334.50	-	(57.84)	(57.84)	-17%	78.0000	Nearest Whole Acre
12 and 31	RESIDENTIAL - 12/28/31	-	404.81	404.81	-	494.14	494.14	-	(89.33)	(89.33)	-18%	1,057.0000	Nearest Whole Acre
12 and 12A	ALL NON EXEMPT PARCELS	-	230.91	230.91	-	237.91	237.91	-	(7.00)	(7.00)	-3%	127.0000	Nearest Whole Acre
14	A	-	738.11	738.11	-	714.33	714.33	-	23.78	23.78	3%	416.0000	Nearest Whole Acre
14	C (MARSH POINTE)	-	407.90	407.90	-	394.77	394.77	-	13.13	13.13	3%	28.0000	Nearest Whole Acre
14	B	-	738.11	738.11	-	714.33	714.33	-	23.78	23.78	3%	698.0000	Nearest Whole Acre
15	ALL NON EXEMPT PARCELS	-	198.46	198.46	-	181.15	181.15	-	17.31	17.31	10%	4,606.0000	Nearest Whole Acre
16	ALL NON EXEMPT PARCELS	617.61	1,375.41	1,993.02	864.23	1,071.94	1,936.17	(246.62)	303.47	56.85	3%	892.0000	Nearest Whole Acre
18	APARTMENTS	-	2,657.86	2,657.86	-	2,459.53	2,459.53	-	198.33	198.33	8%	15.0000	Nearest Whole Acre
18	COMMERCIAL	-	5,954.52	5,954.52	-	5,510.20	5,510.20	-	444.32	444.32	8%	15.0000	Nearest Whole Acre
18	GOLF COURSE	-	640.18	640.18	-	592.41	592.41	-	47.77	47.77	8%	437.0000	Nearest Whole Acre
18	PSO	-	1,753.85	1,753.85	-	1,622.98	1,622.98	-	130.87	130.87	8%	4.0000	Nearest Whole Acre
18	ERU	-	695.55	695.55	-	643.65	643.65	-	51.90	51.90	8%	1,862.0000	Nearest Whole Acre
19	Non-condo Parcels	-	1,511.73	1,511.73	-	1,660.48	1,660.48	-	(148.75)	(148.75)	-9%	103.0000	Nearest Whole Acre
19 and 19A	52434205250010000	-	10,046.23	10,046.23	-	10,954.46	10,954.46	-	(908.23)	(908.23)	-8%	1.0000	Per Parcel
19 and 19A	52434205260270051	-	3,359.36	3,359.36	-	3,662.28	3,662.28	-	(302.92)	(302.92)	-8%	1.0000	Per Parcel
19 and 19A	52434205260270052	-	1,694.18	1,694.18	-	1,845.87	1,845.87	-	(151.69)	(151.69)	-8%	1.0000	Per Parcel
19 and 19A	52434205260270062	-	1,768.37	1,768.37	-	1,921.26	1,921.26	-	(152.89)	(152.89)	-8%	1.0000	Per Parcel
19 and 19A	52434205260270063	-	5,037.42	5,037.42	-	5,491.76	5,491.76	-	(454.34)	(454.34)	-8%	1.0000	Per Parcel
19 and 19A	52434205260270064	-	5,066.21	5,066.21	-	5,521.02	5,521.02	-	(454.81)	(454.81)	-8%	1.0000	Per Parcel
19 and 19A	52434205260270065	-	1,716.78	1,716.78	-	1,868.84	1,868.84	-	(152.06)	(152.06)	-8%	1.0000	Per Parcel
19 and 19A	52434205260270067	-	1,695.46	1,695.46	-	1,847.17	1,847.17	-	(151.71)	(151.71)	-8%	1.0000	Per Parcel
19 and 19A	52434205260270068	-	1,694.45	1,694.45	-	1,846.15	1,846.15	-	(151.70)	(151.70)	-8%	1.0000	Per Parcel
19 and 19A	52434205260270069	-	1,707.98	1,707.98	-	1,859.90	1,859.90	-	(151.92)	(151.92)	-8%	1.0000	Per Parcel
19 and 19A	2979 PGA CONDO	-	1,162.53	1,162.53	-	1,264.19	1,264.19	-	(101.66)	(101.66)	-8%	3.0000	Per Parcel
19 and 19A	52434205270270042	-	3,416.62	3,416.62	-	3,720.46	3,720.46	-	(303.84)	(303.84)	-8%	1.0000	Per Parcel
19 and 19A	52434206000001100	-	8,594.14	8,594.14	-	9,354.58	9,354.58	-	(760.44)	(760.44)	-8%	1.0000	Per Parcel
19 and 19A	52434206000003040	-	8,432.32	8,432.32	-	9,190.15	9,190.15	-	(757.83)	(757.83)	-8%	1.0000	Per Parcel
19 and 19A	52434206280010000	-	10,435.11	10,435.11	-	11,349.61	11,349.61	-	(914.50)	(914.50)	-8%	1.0000	Per Parcel
19 and 19A	52434206030010000	-	5,120.88	5,120.88	-	5,576.57	5,576.57	-	(455.69)	(455.69)	-8%	1.0000	Per Parcel

Unit(s)	Description	22/23 Tax Per Assessable Unit PROPOSED			21/22 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
		Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
19 and 19A	52434206030030000	-	5,127.06	5,127.06	-	5,582.85	5,582.85	-	(455.79)	(455.79)	-8%	1.0000	Per Parcel
19 and 19A	52434206050000000	-	40,265.90	40,265.90	-	43,775.75	43,775.75	-	(3,509.85)	(3,509.85)	-8%	1.0000	Per Parcel
19 and 19A	52434206060000000	-	10,535.61	10,535.61	-	11,451.73	11,451.73	-	(916.12)	(916.12)	-8%	1.0000	Per Parcel
19 and 19A	52434206070010010	-	3,342.79	3,342.79	-	3,645.43	3,645.43	-	(302.64)	(302.64)	-8%	1.0000	Per Parcel
19 and 19A	52434206070010020	-	1,717.72	1,717.72	-	1,869.79	1,869.79	-	(152.07)	(152.07)	-8%	1.0000	Per Parcel
19 and 19A	52434206070020000	-	5,087.51	5,087.51	-	5,542.67	5,542.67	-	(455.16)	(455.16)	-8%	1.0000	Per Parcel
19 and 19A	52434206080010000	-	3,338.97	3,338.97	-	3,641.56	3,641.56	-	(302.59)	(302.59)	-8%	1.0000	Per Parcel
19 and 19A	52434206120010020	-	16,062.54	16,062.54	-	17,440.89	17,440.89	-	(1,378.35)	(1,378.35)	-8%	1.0000	Per Parcel
19 and 19A	52434206120010040	-	3,467.72	3,467.72	-	3,772.38	3,772.38	-	(304.66)	(304.66)	-8%	1.0000	Per Parcel
19 and 19A	52434206120020000	-	14,300.25	14,300.25	-	15,525.82	15,525.82	-	(1,225.57)	(1,225.57)	-8%	1.0000	Per Parcel
19 and 19A	52434206120030000	-	1,786.32	1,786.32	-	1,939.50	1,939.50	-	(153.18)	(153.18)	-8%	1.0000	Per Parcel
19 and 19A	52434206140010000	-	80,185.48	80,185.48	-	87,572.73	87,572.73	-	(7,387.25)	(7,387.25)	-8%	1.0000	Per Parcel
19 and 19A	2701 PGA Blvd Condominium	-	420.25	420.25	-	458.12	458.12	-	(37.87)	(37.87)	-8%	4.0000	Nearest Whole Acre
19 and 19A	Harbour Oaks (317 Units)	-	198.38	198.38	-	216.83	216.83	-	(18.45)	(18.45)	-9%	317.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 710 sq ft	-	96.64	96.64	-	105.55	105.55	-	(8.91)	(8.91)	-8%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 783-816 sq ft	-	97.64	97.64	-	106.57	106.57	-	(8.93)	(8.93)	-8%	166.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 896 sq ft	-	98.52	98.52	-	107.46	107.46	-	(8.94)	(8.94)	-8%	36.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 999-1016 sq ft	-	99.67	99.67	-	108.63	108.63	-	(8.96)	(8.96)	-8%	194.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1081 sq ft	-	100.39	100.39	-	109.37	109.37	-	(8.98)	(8.98)	-8%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1203 sq ft	-	101.62	101.62	-	110.62	110.62	-	(9.00)	(9.00)	-8%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1288-1331 sq ft	-	102.76	102.76	-	111.78	111.78	-	(9.02)	(9.02)	-8%	128.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1370 sq ft	-	103.31	103.31	-	112.34	112.34	-	(9.03)	(9.03)	-8%	44.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1718-1730 sq ft	-	106.86	106.86	-	115.94	115.94	-	(9.08)	(9.08)	-8%	20.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1818-1832 sq ft	-	107.92	107.92	-	117.02	117.02	-	(9.10)	(9.10)	-8%	16.0000	Nearest Whole Acre
19 and 19A	52434206230010000	-	1,116.94	1,116.94	-	1,216.91	1,216.91	-	(99.97)	(99.97)	-8%	1.0000	Per Parcel
19 and 19A	52434206230020000	-	502.49	502.49	-	547.47	547.47	-	(44.98)	(44.98)	-8%	1.0000	Per Parcel
19 and 19A	52434206230020010	-	1,353.55	1,353.55	-	1,474.71	1,474.71	-	(121.16)	(121.16)	-8%	1.0000	Per Parcel
19 and 19A	52434206230020020	-	1,012.03	1,012.03	-	1,102.61	1,102.61	-	(90.58)	(90.58)	-8%	1.0000	Per Parcel
19 and 19A	52434206230030000	-	1,377.14	1,377.14	-	1,500.40	1,500.40	-	(123.26)	(123.26)	-8%	1.0000	Per Parcel
19 and 19A	52434206230030010	-	1,965.70	1,965.70	-	2,141.64	2,141.64	-	(175.94)	(175.94)	-8%	1.0000	Per Parcel
19 and 19A	52434206230030020	-	1,316.19	1,316.19	-	1,433.99	1,433.99	-	(117.80)	(117.80)	-8%	1.0000	Per Parcel
19 and 19A	52434206230040000	-	757.03	757.03	-	824.79	824.79	-	(67.76)	(67.76)	-8%	1.0000	Per Parcel
19 and 19A	52434206230050000	-	112.41	112.41	-	122.47	122.47	-	(10.06)	(10.06)	-8%	1.0000	Per Parcel
19 and 19A	52434206230060000	-	655.79	655.79	-	714.49	714.49	-	(58.70)	(58.70)	-8%	1.0000	Per Parcel
19 and 19A	Landmark at the Gardens Condos	-	50.27	50.27	-	54.82	54.82	-	(4.55)	(4.55)	-8%	166.0000	Per Parcel
20	A	-	1,088.75	1,088.75	-	1,088.54	1,088.54	-	0.21	0.21	0%	96.0000	Nearest Whole Acre
20	B	-	816.56	816.56	-	816.40	816.40	-	0.16	0.16	0%	23.0000	Nearest Whole Acre
20	C	-	544.37	544.37	-	544.27	544.27	-	0.10	0.10	0%	154.0000	Nearest Whole Acre
20	D	-	272.19	272.19	-	272.13	272.13	-	0.06	0.06	0%	83.0000	Nearest Whole Acre
21	ALL NON EXEMPT PARCELS	-	1,701.27	1,701.27	-	1,247.21	1,247.21	-	454.06	454.06	36%	303.0000	Nearest Whole Acre
23	ALL NON EXEMPT PARCELS	-	452.29	452.29	-	287.44	287.44	-	164.85	164.85	57%	691.0000	Nearest Whole Acre
24 and 24A	ALL NON EXEMPT PARCELS	-	557.60	557.60	-	512.73	512.73	-	44.87	44.87	9%	438.0000	Nearest Whole Acre
27B	Condo units - tax per unit	329.37	298.96	628.33	416.26	204.50	620.76	(86.89)	94.46	7.57	1%	265.0000	Nearest Whole Acre
27B	Townhomes	356.57	242.14	598.71	450.63	165.63	616.26	(94.06)	76.51	(17.55)	-3%	134.0000	Nearest Whole Acre
27B	Single Family - 40 ft lots	557.87	378.84	936.71	705.03	259.14	964.17	(147.16)	119.70	(27.46)	-3%	60.0000	Nearest Whole Acre
27B	Single Family - 50 ft lots	697.34	473.55	1,170.89	881.29	323.93	1,205.22	(183.95)	149.62	(34.33)	-3%	63.0000	Nearest Whole Acre
27B	Single Family - Preserve lots	836.83	568.28	1,405.11	1,057.59	388.73	1,446.32	(220.76)	179.55	(41.21)	-3%	15.0000	Nearest Whole Acre
27B	Commercial	1,273.60	1,339.51	2,613.11	1,609.57	916.27	2,525.84	(335.97)	423.24	87.27	3%	5.8784	Actual Acreage
29	ALL NON EXEMPT PARCELS	-	371.05	371.05	-	319.94	319.94	-	51.11	51.11	16%	132.0000	Nearest Whole Acre
31	Commercial	-	2,541.83	2,541.83	-	3,166.51	3,166.51	-	(624.68)	(624.68)	-20%	2.0000	Nearest Whole Acre
31	GOLF COURSE 28/31	-	242.81	242.81	-	302.49	302.49	-	(59.68)	(59.68)	-20%	355.0000	Nearest Whole Acre
31	RESIDENTIAL 28/31	-	370.96	370.96	-	462.13	462.13	-	(91.17)	(91.17)	-20%	518.0000	Nearest Whole Acre
32	ALL NON EXEMPT PARCELS	-	369.47	369.47	-	366.07	366.07	-	3.40	3.40	1%	27.0000	Nearest Whole Acre

Unit(s)	Description	22/23 Tax Per Assessable Unit PROPOSED			21/22 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
		Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
32 and 32A	ALL NON EXEMPT PARCELS	-	557.56	557.56	-	559.89	559.89	-	(2.33)	(2.33)	0%	29.0000	Nearest Whole Acre
33	ALL NON EXEMPT PARCELS	-	215.04	215.04	-	185.38	185.38	-	29.66	29.66	16%	79.0000	Nearest Whole Acre
34	PER CONDO	-	1,038.39	1,038.39	-	972.54	972.54	-	65.85	65.85	7%	20.0000	Nearest Whole Acre
34	SINGLE FAM	-	2,301.78	2,301.78	-	2,155.82	2,155.82	-	145.96	145.96	7%	73.0000	Nearest Whole Acre
38	ALL NON EXEMPT PARCELS	-	767.17	767.17	-	778.24	778.24	-	(11.07)	(11.07)	-1%	99.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS - No Debt	-	127.76	127.76	-	108.76	108.76	-	19.00	19.00	17%	10.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS	-	127.76	127.76	-	108.76	108.76	-	19.00	19.00	17%	29.0000	Nearest Whole Acre
43	SINGLE FAM	2,712.60	1,914.86	4,627.46	2,714.44	1,706.16	4,420.60	(1.84)	208.70	206.86	5%	83.4207	Actual Acreage
43	MULTI FAM	1,638.55	2,968.64	4,607.19	1,639.66	2,645.09	4,284.75	(1.11)	323.55	322.44	8%	30.9283	Actual Acreage
43	SINGLE FAM OTHER	2,036.04	1,474.03	3,510.07	2,037.42	1,313.38	3,350.80	(1.38)	160.65	159.27	5%	279.5652	Actual Acreage
43	GOLF/PRIVATE	1,028.11	744.30	1,772.41	1,028.81	663.18	1,691.99	(0.70)	81.12	80.42	5%	327.6779	Actual Acreage
43	COMMERCIAL	4,790.73	4,630.59	9,421.32	4,793.98	4,125.91	8,919.89	(3.25)	504.68	501.43	6%	14.8688	Actual Acreage
43	CONDO	348.67	252.43	601.10	348.91	224.92	573.83	(0.24)	27.51	27.27	5%	32.0000	Nearest Whole Acre
44	GOLF COURSE	1,434.44	181.93	1,616.37	1,492.14	128.94	1,621.08	(57.70)	52.99	(4.71)	0%	122.0000	Nearest Whole Acre
44	RES COTTAGES	1,894.33	240.26	2,134.59	1,970.53	170.28	2,140.81	(76.20)	69.98	(6.22)	0%	24.0000	Nearest Whole Acre
44	SINGLE FAM RES	6,215.55	788.32	7,003.87	6,465.56	558.73	7,024.29	(250.01)	229.59	(20.42)	0%	46.0000	Per Parcel
44	SINGLE FAM RES - 1 1/2 LOT	9,323.33	1,182.48	10,505.81	9,698.34	838.10	10,536.44	(375.01)	344.38	(30.63)	0%	-	Per Parcel
44	SINGLE FAM RES - DBL LOT	12,431.10	1,576.64	14,007.74	12,931.12	1,117.46	14,048.58	(500.02)	459.18	(40.84)	0%	7.0000	Per Parcel
45	ALL NON EXEMPT PARCELS	867.56	1,327.65	2,195.21	865.20	1,333.54	2,198.74	2.36	(5.89)	(3.53)	0%	325.0000	Nearest Whole Acre
46	Sonoma Isles (fka Lakewood)	657.54	18.73	676.27	657.78	20.90	678.68	(0.24)	(2.17)	(2.41)	0%	274.0000	Nearest Whole Acre
46	Jupiter CC- Single Family Lots	1,101.33	64.10	1,165.43	1,101.72	71.53	1,173.25	(0.39)	(7.43)	(7.82)	-1%	407.0000	Nearest Whole Acre
46	Jupiter CC-Multi Family Pod F Condos	1,081.23	62.93	1,144.16	1,081.61	70.22	1,151.83	(0.38)	(7.29)	(7.67)	-1%	149.0000	Per Parcel
47	ALL NON EXEMPT PARCELS	-	104.63	104.63	-	91.21	91.21	-	13.42	13.42	15%	484.0000	Nearest Whole Acre
49	Parcels East of Congress	-	1,718.68	1,718.68	-	1,466.98	1,466.98	-	251.70	251.70	17%	40.3169	Actual Acreage
49	Parcels West of Congress	-	416.37	416.37	-	355.39	355.39	-	60.98	60.98	17%	36.8288	Actual Acreage
51	SINGLE FAM	-	649.76	649.76	-	516.61	516.61	-	133.15	133.15	26%	48.0000	Nearest Whole Acre
51	MULTI FAM	-	388.43	388.43	-	308.83	308.83	-	79.60	79.60	26%	30.0000	Nearest Whole Acre
53	Lots - Townhome residential	1,066.98	33.93	1,100.91	1,065.10	24.63	1,089.73	1.88	9.30	11.18	1%	228.0000	Nearest Whole Acre
53	Undev - Townhome residential	-	-	-	-	-	-	-	-	#DIV/0!	-	-	Actual Acreage
53	Lots -SF residential - ZLL	1,423.98	45.28	1,469.26	1,421.48	32.87	1,454.35	2.50	12.41	14.91	1%	848.0000	Nearest Whole Acre
53	Undev -SF residential - ZLL	-	-	-	-	-	-	-	-	#DIV/0!	-	-	Actual Acreage
53	Lots -SF residential - traditional	1,516.38	48.22	1,564.60	1,513.71	35.01	1,548.72	2.67	13.21	15.88	1%	642.0000	Nearest Whole Acre
53	Undev -SF residential - traditional	-	-	-	-	-	-	-	-	#DIV/0!	-	-	Actual Acreage
53	Commercial	-	-	-	4,588.73	106.12	4,694.85	(4,588.73)	(106.12)	(4,694.85)	-100%	-	Actual Acreage
53	Undeveloped undifferentiated	4,156.39	132.16	4,288.55	4,056.74	93.82	4,150.56	99.65	38.34	137.99	3%	187.6780	Actual Acreage

RESOLUTION NO. 2022-02

RESOLUTION OF THE BOARD OF SUPERVISORS OF NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT ADOPTING A PROPOSED FISCAL YEAR 2022/2023 BUDGET AND ASSESSMENT RATES FOR UTILIZATION BY THE PROPERTY APPRAISER IN PREPARING THE TRIM NOTICE REQUIRED BY SECTION 200.069, FLORIDA STATUTES

WHEREAS, Northern Palm Beach County Improvement District is an independent special district duly organized and validly existing under the Constitution and laws of the State of Florida, including applicable provisions of Chapter 298, Florida Statutes, and Chapter 2000-467, Laws of Florida, as amended and supplemented (together the “Act”); and

WHEREAS, the Board of Supervisors of Northern Palm Beach County Improvement District is authorized pursuant to the Act to levy non-ad valorem assessments upon certain designated lands lying within the jurisdictional boundaries of the District; and

WHEREAS, Northern Palm Beach County Improvement District has previously elected to use Florida Statute 197.3632 to levy and collect its non-ad valorem assessments; and

WHEREAS, Pursuant to Chapter 92-264, Laws of Florida, as amended and supplemented, Northern Palm Beach County Improvement District is required to provide the District’s proposed upcoming fiscal year’s non-ad valorem assessment rates expressed in dollars and cents per units of assessment, the associated non-ad valorem assessment amounts and the purpose of the non-ad valorem assessments to the Palm Beach County Property Appraiser by no later than August 1st of each year.

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

1. Subject to the provisions of Chapter 197.3632 and as may be required to be modified pursuant to subparagraph 2 of this Resolution, the attached proposed fiscal year 2022/2023 budget, including assessment rates, assessment amounts and purposes of the assessments as set forth therein or as may be revised or extended in the future if said proposed budget is modified as hereinafter authorized, is hereby authorized for utilization by staff in the preparation and submission of information to the Property Appraiser for inclusion in the TRIM Notice that is issued annually pursuant to Section 200.069, Florida Statutes.

2. If following the adoption of this Resolution, it is determined that any one or more of the budget items contained in the proposed 2022/2023 budget needs to be modified (by either an increase or decrease in the budget amount) then in that event the Treasurer or Executive Director of Northern Palm Beach County Improvement District are each hereby individually authorized to make such adjustments (including extensions thereof for calculation of applicable assessment

rates, assessment amounts and purposes of the assessments), as deemed necessary in order to timely submit the District's proposed fiscal year 2022/2023 information in compliance with the provisions of Chapter 92-264, Laws of Florida, as amended and supplemented.

3. That the Executive Director or, if not available, the Director of Finance & Administration, are hereby directed to convey to the Palm Beach County Property Appraiser such information, in appropriate format, as is required to be submitted under Chapter 92-264, Laws of Florida, as amended and supplemented, and to execute any and all necessary certifications relating thereto.

4. That all Northern Palm Beach County Improvement District resolutions or parts of resolutions in conflict herewith are hereby repealed.

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

THIS RESOLUTION PASSED AND WAS ADOPTED THIS ____ DAY OF JUNE, 2022.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

By: _____
Matthew Boykin, President

ATTEST: _____
Assistant Secretary



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

EXECUTIVE SUMMARY

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

DATE: June 22, 2022

FROM: Katie Roundtree, Director of Finance & Administration

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

RE: Consider Resolution Authorizing Credit Card Account Application with Synovus Bank

Background

Northern has a purchasing card program for minor employee purchases for District purposes. The program addresses procurement rules and includes internal controls to prevent and detect misuse or fraud. Originally, Bank of America supplied the cards through their corporate credit department at no cost to the District. In 2016, Northern received a notice that Bank of America would no longer provide credit card services to the District. TD Bank, NA, who Northern has a relationship with for checking account services, agreed to give the District VISA cards, and the Board authorized this change in July 2016. However, the program with TD Bank had fees of \$25 annually per card and \$150 annually for the master account.

Northern currently has a relationship with Synovus Bank (Synovus) for several loans. Synovus provided information on their purchasing card program through discussions with bank representatives. Synovus offers a similar purchasing card program as TD Bank but with no annual fees.

The District currently averages approximately \$10,000 a month in purchases using purchasing cards. Attached is a resolution authorizing the Executive Director to enter into a credit card account application with Synovus and authorize the Executive Director or Director of Finance & Administration to authorize the issuance of credit cards to individual employees.

Fiscal Impact

There are no fees for the credit card program with Synovus, resulting in a savings of approximately \$700 annually by switching banks.

Recommendation

Northern Staff recommends approval of Resolution No. 2022-03 authorizing the execution of a credit card account application with Synovus Bank.

RESOLUTION 2022-03

RESOLUTION AUTHORIZING EXECUTION OF A BUSINESS CREDIT CARD ACCOUNT AGREEMENT WITH SYNOVUS BANK; DESIGNATING THE EXECUTIVE DIRECTOR AS AN AUTHORIZED SIGNATORY OF A BUSINESS CREDIT CARD ACCOUNT AGREEMENT WITH SYNOVUS BANK; DESIGNATING AUTHORIZED REPRESENTATIVES FOR THE PROVISION OF DIRECTIONS TO SYNOVUS BANK AND SETTING AN EFFECTIVE DATE

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 the applicable provisions of Chapter 298, Florida Statutes, and Chapter 2000-467, Laws of Florida, as amended and supplemented (together the "Act"); and

WHEREAS, Northern Palm Beach County Improvement District (the "District") desires to obtain a financial accommodation from Synovus Bank (the "Lender") through credit cards issued by the Lender that will be used by designated District personnel for and in connection with the business of the District; and

WHEREAS, the District intends by this Resolution to authorize the execution of a Treasury Management VISA Purchasing Credit Card Application, (the "Account Application"), with the Lender; and

WHEREAS, the District intends by this Resolution to designate C. Danvers Beatty, the District's Executive Director, as the District's authorized signatory of said Account Application; and

WHEREAS, District intends by this Resolution to designate C. Danvers Beatty, the District's Executive Director, or Katie Roundtree, the District's Director of Finance & Administration, individually, as the authorized representatives (the "Authorized Representatives") of the District for the purpose of implementation of the Account Application including but not limited to the provision of directions to the Lender as to the number of cards to be issued, the persons designated to receive and use such credit cards and for making changes of personnel among those so designated to receive and use such credit cards.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT AS FOLLOWS:

Section 1. The District is hereby authorized to execute a Treasury Management VISA Purchasing Credit Card Application, (the "Account Application") with the Lender provided the form of such Account Application is as regularly used by the Lender in its ordinary course of business with governmental entities operating in accordance with the Laws of the State of Florida.

Section 2. C. Danvers Beatty, as the Executive Director of the District, is hereby authorized to execute and deliver to the Lender such an Account Application in the form as is regularly used by the Lender for governmental entities operating in accordance with the Laws of the State of Florida.

Section 3. The District authorizes a revolving credit limit of no more than \$100,000 be requested in the Account Application.

Section 4. Except as to increases in the herein authorized maximum credit limit, the Lender is and shall be fully authorized to rely and act upon said Account Application, and directions given to it from time to time by C. Danvers Beatty, as the District’s Executive Director, or Katie Roundtree, as the District’s Director of Finance & Administration, individually, in all matters relating to the Lender’s issuance of business credit cards for the account of the District and the use of same by District personnel in accordance with the Account Agreement, which directions may include but are not limited to the number of cards to be issued, the persons designated to receive and use same, and any changes of personnel among those so designated to receive and use same.

Section 5. All resolutions or parts of resolutions in conflict herewith are hereby repealed.

Section 6. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this _____ day of _____, 2022.

ATTEST:

**NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT**

By: _____
Assistant Secretary

By: _____
Print: _____
Title: _____

(District Seal)



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: June 22, 2022

FROM: Ken Roundtree, Director of Operations

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

RE: Request Authorization for Vehicle Purchases Prior to FY 2022/2023 Budget

Background

The Fiscal Year 2022/2023 Budget includes the replacement of three vehicles within the Operations Department which have met the requirements for vehicle replacement. Due to circumstances beyond the District's control, vehicles have been very difficult to procure, as supply is very limited. Staff has discussed several options with local car dealerships. One option that has been proposed is to place the District on a waiting list for vehicle availability, which could be at any time, depending on stock. Staff is seeking Board authorization to use reserves to purchase vehicles prior to the fiscal year beginning October 1, 2022. In the event a vehicle becomes available, a purchase order will be brought to the Board for approval. Funds will be reimbursed from the approved Fiscal Year 2022/2023 Budget.

Fiscal Impact

The net impact is zero, as reserves will be reimbursed after October 1, 2022. Northern has \$135,000 budgeted in the Fiscal Year 2022/2023 Budget for the purchase of vehicles.

Recommendation

Northern Staff recommends Board approval to utilize reserves for the purpose of purchasing vehicles as they become available and reimburse those reserves from Fiscal Year 2022/2023 budgeted revenues.



Northern Palm Beach County Improvement District
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MEMORANDUM

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

DATE: June 22, 2022

FROM: Susan P. Scheff, District Clerk

THROUGH: C. Danvers Beatty, Executive Director

RE: Public and Community Relations Board Report

Community Relations

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

Florida Records Management Association
Florida Association of Special Districts
Palm Beach County Local Mitigation Strategy

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

Unit No. 2C	Alton
Unit No. 3A	Woodbine
Unit No. 5A	Vista Center of Palm Beach
Unit No. 11	PGA National
Unit No. 15	Villages of Palm Beach Lakes
Unit No. 18	Ibis Golf & Country Club
Unit No. 21	Old Marsh
Unit No. 23	The Shores
Unit No. 31	BallenIsles Country Club
Unit No. 32	Palm Cove
Unit No. 34	Hidden Key
Unit No. 43	Mirasol
Unit No. 45	Paseos
Unit No. 53	Arden

3. Northern Staff met with the Old Marsh Homeowners Association (Unit No. 21) to review their proposed Budget on May 26.

Training

1. Michelle Hahn attended the Florida Records Management Association Annual Conference held in Daytona Beach from May 24 through May 27.
2. Laura Ham participated in a webinar entitled “Bond Issuance and Lease Management”, sponsored by the FGFOA on May 26.
3. Dan Beatty, Jay Kneiss and Board Supervisor Ellen Baker attended the Florida Association of Special Districts Annual Conference held in Orlando from June 13 through June 16.



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EXECUTIVE SUMMARY

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

DATE: June 22, 2022

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

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

RE: Assessments Received to Date Status Report

Attached is the “Tax Collection Status” report with receipts to date for the 2021-2022 fiscal year. The Assessments Received to Date Report shows year-to-date collections of \$33,708,533, representing a 98.67% collected rate.

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

Through June			
Fiscal Year Ending	Total Budget \$	YTD Collected \$	Total YTD Collected % of Budget
2022	\$ 34,164,263	\$ 33,708,533	98.67%
2021	\$ 31,694,504	\$ 31,462,203	99.27%
2020	\$ 32,069,289	\$ 31,716,996	98.90%
2019	\$ 30,878,079	\$ 30,624,521	99.18%
2018	\$ 30,395,272	\$ 30,130,852	99.13%
2017	\$ 29,851,907	\$ 29,550,531	98.99%
2016	\$ 24,785,265	\$ 24,487,416	98.80%
2015	\$ 24,863,731	\$ 24,593,696	98.91%
2014	\$ 25,594,227	\$ 25,286,512	98.80%
2013	\$ 29,609,110	\$ 29,085,391	98.23%

The next expected distribution is scheduled for July 6, 2022.

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

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
UNIT 1 - MAINTENANCE FUND	56,906.26	58,871.00	(1,964.74)	96.66%	3.33%
UNIT 2 - MAINTENANCE FUND	332,373.75	335,916.00	(3,542.25)	98.94%	1.05%
UNIT 2A - MAINTENANCE FUND	117,006.28	118,227.00	(1,220.72)	98.96%	1.03%
UNIT 2A - DEBT FUND	390,182.84	394,257.00	(4,074.16)	98.96%	1.03%
UNIT 2C - MAINTENANCE FUND	227,514.72	228,443.00	(928.28)	99.59%	0.40%
UNIT 2C - DEBT SERVICE FUND	5,585,201.58	5,608,164.00	(22,962.42)	99.59%	0.40%
UNIT 3 - MAINTENANCE FUND	363,498.34	369,111.00	(5,612.66)	98.47%	1.52%
UNIT 3A - MAINTENANCE FUND	168,983.74	170,192.00	(1,208.26)	99.29%	0.70%
UNIT 3A - DEBT FUND	423,794.46	426,824.00	(3,029.54)	99.29%	0.70%
UNIT 4 - MAINTENANCE FUND	542,637.73	555,139.00	(12,501.27)	97.74%	2.25%
UNIT 5 - MAINTENANCE FUND	288,040.80	291,708.00	(3,667.20)	98.74%	1.25%
UNIT 5A - MAINTENANCE FUND	282,065.46	284,339.00	(2,273.54)	99.20%	0.79%
UNIT 5B - MAINTENANCE FUND	98,551.48	99,290.00	(738.52)	99.25%	0.74%
UNIT 5B - DEBT FUND	401,955.55	404,971.00	(3,015.45)	99.25%	0.74%
UNIT 5C - MAINTENANCE FUND	44,726.65	45,357.00	(630.35)	98.61%	1.38%
UNIT 5D - MAINTENANCE FUND	99,996.53	101,050.00	(1,053.47)	98.95%	1.04%
UNIT 7 - MAINTENANCE FUND	111,822.48	112,871.00	(1,048.52)	99.07%	0.92%
UNIT 9 - MAINTENANCE FUND	116,810.40	117,482.00	(671.60)	99.42%	0.57%
UNIT 9A - MAINTENANCE FUND	804,312.01	810,911.00	(6,598.99)	99.18%	0.81%
UNIT 9A - DEBT FUND	2,880,352.54	2,903,989.00	(23,636.46)	99.18%	0.81%
UNIT 9B - MAINTENANCE FUND	598,884.36	604,061.00	(5,176.64)	99.14%	0.85%
UNIT 9B - DEBT FUND	1,359,703.77	1,371,458.00	(11,754.23)	99.14%	0.85%
UNIT 11 - MAINTENANCE FUND	2,620,845.84	2,651,214.00	(30,368.16)	98.85%	1.14%
UNIT 12 - MAINTENANCE FUND	63,430.66	63,988.00	(557.34)	99.12%	0.87%
UNIT 12A - MAINTENANCE FUND	26,149.30	26,149.00	0.30	100.00%	0.00%
UNIT 14 - MAINTENANCE FUND	793,244.91	806,817.00	(13,572.09)	98.31%	1.68%
UNIT 15 - MAINTENANCE FUND	818,241.10	834,377.00	(16,135.90)	98.06%	1.93%
UNIT 16 - MAINTENANCE FUND	859,695.88	956,170.00	(96,474.12)	89.91%	10.08%
UNIT 16 - DEBT FUND	693,112.46	770,893.00	(77,780.54)	89.91%	10.08%
UNIT 18 - MAINTENANCE FUND	1,561,353.04	1,583,397.00	(22,043.96)	98.60%	1.39%
UNIT 19 - MAINTENANCE FUND	571,693.76	574,312.00	(2,618.24)	99.54%	0.45%
UNIT 19A - MAINTENANCE FUND	42,660.31	42,917.00	(256.69)	99.40%	0.59%
UNIT 20 - MAINTENANCE FUND	227,232.20	229,681.00	(2,448.80)	98.93%	1.06%
UNIT 21 - MAINTENANCE FUND	376,657.42	377,905.00	(1,247.58)	99.66%	0.33%
UNIT 23 - MAINTENANCE FUND	198,046.16	198,621.00	(574.84)	99.71%	0.28%
UNIT 24 - MAINTENANCE FUND	224,575.74	224,576.00	(0.26)	99.99%	0.00%
UNIT 27B - MAINTENANCE FUND	121,592.81	123,560.00	(1,967.19)	98.40%	1.59%
UNIT 27B - DEBT FUND	289,610.60	293,842.00	(4,231.40)	98.55%	1.44%
UNIT 29 - MAINTENANCE FUND	42,232.08	42,232.00	0.08	100.00%	0.00%
UNIT 31 - MAINTENANCE FUND	854,808.82	865,166.00	(10,357.18)	98.80%	1.19%
UNIT 32 - MAINTENANCE FUND	20,133.85	20,500.00	(366.15)	98.21%	1.78%
UNIT 32A - MAINTENANCE FUND	5,426.96	5,621.00	(194.04)	96.54%	3.45%
UNIT 33 - MAINTENANCE FUND	14,645.02	14,645.00	0.02	100.00%	0.00%
UNIT 34 - MAINTENANCE FUND	175,853.12	176,826.00	(972.88)	99.44%	0.55%
UNIT 38 - MAINTENANCE FUND	75,489.28	77,046.00	(1,556.72)	97.97%	2.02%
UNIT 41 - MAINTENANCE FUND	4,241.64	4,242.00	(0.36)	99.99%	0.00%
UNIT 43 - MAINTENANCE FUND	875,628.94	877,167.00	(1,538.06)	99.82%	0.17%
UNIT 43 - DEBT FUND	1,263,907.30	1,266,308.00	(2,400.70)	99.81%	0.18%
UNIT 44 - MAINTENANCE FUND	51,883.18	53,341.00	(1,457.82)	97.26%	2.73%
UNIT 44 - DEBT FUND	600,395.22	617,267.00	(16,871.78)	97.26%	2.73%
UNIT 45 - MAINTENANCE FUND	429,399.88	433,401.00	(4,001.12)	99.07%	0.92%
Unit 45- Debt Fund	278,594.40	281,190.00	(2,595.60)	99.07%	0.92%
Unit 46 - Maint Fund	44,762.20	45,302.00	(539.80)	98.80%	1.19%

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

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

Northern Palm Beach County Improvement District
Investment Summary
May 31, 2022

Description	Bank Balance			% of Investments	Interest Rates		
	Current Month	Prior Month	Prior Year		Current Month	Prior Month	This Month Last Year
Pooled Cash Accounts:							
Wells Fargo (2)	\$ 14,939,708	\$ 17,198,582	\$ 15,989,546	20.9%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 4,988,849	\$ 4,988,214	\$ 4,982,819	7.0%	0.15%	0.10%	0.15%
FL FIT CP Pool Investments	\$ -	\$ -	\$ -	0.0%	0.00%	0.00%	0.00%
FL FIT PDP Investments	\$ -	\$ -	\$ -	0.0%	0.00%	0.00%	0.00%
Dreyfus Govt Cash Mgmt (DR289)	\$ 4,000,094	\$ 4,000,094	\$ 4,000,382	5.6%	0.60%	0.23%	0.03%
Dreyfus Pfd MM (DR194)	\$ 9,000,248	\$ 9,000,248	\$ 9,000,874	12.6%	0.68%	0.32%	0.02%
Dreyfus Trsy Agy (DR521)	\$ 4,000,040	\$ 4,000,040	\$ 4,000,273	5.6%	0.54%	0.19%	0.01%
JP Morgan USTrsy (J3918)	\$ 8,000,066	\$ 8,000,066	\$ 8,000,422	11.2%	0.56%	0.19%	0.02%
Total Pooled Cash	\$ 44,929,007	\$ 47,187,245	\$ 45,974,316				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 9,986,993	\$ 9,986,994	\$ 10,265,247	13.9%	0.00%	0.00%	0.00%
Reserve Funds	\$ 10,369,050	\$ 10,368,042	\$ 11,948,572	14.5%	0.00% - 0.25%	0.00% - 0.25%	0.00% - 1.92%
Project Funds	\$ 6,354,006	\$ 6,354,006	\$ 14,958,408	8.9%	0.00%	0.00%	0.00%
Total Trust Monies	\$ 26,710,048	\$ 26,709,042	\$ 37,172,228				
GRAND TOTAL	\$ 71,639,055	\$ 73,896,287	\$ 83,146,543				

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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	130,754	131,898	(1,144)
Intergovernmental revenues	0	0	0
Investment income	220	0	220
Miscellaneous	<u>2,090</u>	<u>0</u>	<u>2,090</u>
Total Revenues:	<u>133,065</u>	<u>131,898</u>	<u>1,167</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	668	784	116
CHEMICAL WEED CONTROL	8,437	14,464	6,027
MOWING SERVICES	15,943	29,547	13,604
TRASH DISPOSAL	850	1,000	150
LANDSCAPE MAINTENANCE	321	595	274
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,950	10,000	7,050
REPAIR & MAINT - GENERAL	834	2,500	1,666
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT- RTU GATES	0	500	500
Other	<u>567</u>	<u>561</u>	<u>(6)</u>
Total Physical Environment	<u>30,570</u>	<u>66,451</u>	<u>35,881</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	9,300	10,000	700
Other	<u>914</u>	<u>2,776</u>	<u>1,862</u>
Total Capital outlay	<u>10,214</u>	<u>12,776</u>	<u>2,562</u>
Total Expenditures:	<u>40,784</u>	<u>79,227</u>	<u>38,443</u>
Excess (deficiency) of revenues over expenditures	<u>92,281</u>	<u>52,671</u>	<u>39,610</u>
Other financing sources (uses):			
Transfers out	<u>(27,611)</u>	<u>(62,671)</u>	<u>35,060</u>
Total Other financing sources (uses):	<u>(27,611)</u>	<u>(62,671)</u>	<u>35,060</u>
Net change in fund balance	64,670	(10,000)	74,670
Fund balances, beginning of year	<u>195,369</u>	<u>0</u>	<u>195,369</u>
Total Fund balances, beginning of year	<u>195,369</u>	<u>0</u>	<u>195,369</u>
Fund balance, end of period	<u>260,038</u>	<u>(10,000)</u>	<u>270,038</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2
From 10/1/2021 Through 5/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	323,334	327,053	(3,719)
Intergovernmental revenues	0	0	0
Investment income	411	0	411
Miscellaneous	3,768	0	3,768
Total Revenues:	327,512	327,053	459
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	1,070	0	(1,070)
ENVIRONMENTAL LIASON	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,647	1,934	287
CHEMICAL WEED CONTROL	10,415	17,855	7,440
MOWING SERVICES	6,302	11,680	5,378
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	12,303	31,233	18,930
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	4,700	2,500	(2,200)
REPAIR & MAINT - GENERAL	39	4,500	4,461
REPAIR & MAINT-TELEMETRY	4	17,000	16,996
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE	0	500	500
R&M- Aerator refurbishments	5,236	6,250	1,014
REPAIR & MAINT- RTU GATES	0	500	500
Other	16,172	19,223	3,051
Total Physical Environment	57,888	134,425	76,537
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	6,000	6,000
Other	3,854	11,713	7,859
Total Capital outlay	3,854	17,713	13,859
Total Expenditures:	61,742	152,138	90,396
Excess (deficiency) of revenues over expenditures	265,770	174,915	90,855
Other financing sources (uses):			
Transfers out	(85,206)	(191,915)	106,709
Total Other financing sources (uses):	(85,206)	(191,915)	106,709
Net change in fund balance	180,564	(17,000)	197,564
Fund balances, beginning of year	327,033	0	327,033
Total Fund balances, beginning of year	327,033	0	327,033
Fund balance, end of period	507,597	(17,000)	524,597

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 5/31/2022
(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 5/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	112,336	113,680	(1,344)
Intergovernmental revenues	6,490	0	6,490
Investment income	273	0	273
Miscellaneous	500	0	500
Total Revenues:	<u>119,600</u>	<u>113,680</u>	<u>5,920</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	2,828	500	(2,328)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	20,387	500	(19,887)
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	215	215
AUDITORS SERVICES	923	1,084	161
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	1,356	2,514	1,158
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	210	3,000	2,790
REPAIR & MAINT-TELEMETRY	201	10,000	9,799
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
REPAIR & MAINT - GATE	0	1,200	1,200
REPAIR & MAINT- RTU GATES	250	4,500	4,250
Other	1,844	2,684	840
Total Physical Environment	<u>28,000</u>	<u>32,947</u>	<u>4,947</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>28,000</u>	<u>32,947</u>	<u>4,947</u>
Excess (deficiency) of revenues over expenditures	<u>91,600</u>	<u>80,733</u>	<u>10,867</u>
Other financing sources (uses):			
Transfers out	(43,147)	(80,733)	37,586
Total Other financing sources (uses):	<u>(43,147)</u>	<u>(80,733)</u>	<u>37,586</u>
Net change in fund balance	48,453	0	48,453
Fund balances, beginning of year	<u>288,375</u>	<u>0</u>	<u>288,375</u>
Total Fund balances, beginning of year	<u>288,375</u>	<u>0</u>	<u>288,375</u>
Fund balance, end of period	<u>336,828</u>	<u>0</u>	<u>336,828</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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	218,701	219,657	(956)
Intergovernmental revenues	0	0	0
Investment income	377	0	377
Miscellaneous	10,954	0	10,954
Total Revenues:	<u>230,032</u>	<u>219,657</u>	<u>10,375</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	225	5,000	4,775
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	430	430
AUDITORS SERVICES	1,256	1,475	219
CHEMICAL WEED CONTROL	898	1,540	642
TRASH DISPOSAL	0	1,000	1,000
PRESERVE/EXOTIC MAINT	15,646	89,250	73,604
REPAIR & MAINT-AERATORS	0	12,500	12,500
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	3,500	3,500
R&M- Aerator refurbishments	0	0	0
Other	2,853	3,931	1,078
Total Physical Environment	<u>20,879</u>	<u>144,126</u>	<u>123,247</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>20,879</u>	<u>144,126</u>	<u>123,247</u>
Excess (deficiency) of revenues over expenditures	<u>209,153</u>	<u>75,531</u>	<u>133,622</u>
Other financing sources (uses):			
Transfers out	(43,110)	(55,531)	12,421
Total Other financing sources (uses):	<u>(43,110)</u>	<u>(55,531)</u>	<u>12,421</u>
Net change in fund balance	166,044	20,000	146,044
Fund balances, beginning of year	316,218	0	316,218
Total Fund balances, beginning of year	<u>316,218</u>	<u>0</u>	<u>316,218</u>
Fund balance, end of period	<u>482,262</u>	<u>20,000</u>	<u>462,262</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 5/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	348,163	361,565	(13,402)
Intergovernmental revenues	0	0	0
Investment income	436	0	436
Miscellaneous	7,711	0	7,711
Total Revenues:	356,310	361,565	(5,255)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	1,000	1,000
LEGAL SERVICES	83	1,000	918
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,172	1,376	204
CHEMICAL WEED CONTROL	15,516	28,756	13,240
MOWING SERVICES	21,313	41,298	19,985
TRASH DISPOSAL	0	2,500	2,500
LANDSCAPE MAINTENANCE	428	794	366
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	5,040	5,040
REPAIR & MAINT-AERATORS	0	7,332	7,332
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	87,810	105,560	17,750
REPAIR & MAINT - GENERAL	39	350	311
REPAIR & MAINT-TELEMETRY	16	19,000	18,984
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT- RTU GATES	0	1,000	1,000
Other	3,882	7,707	3,825
Total Physical Environment	130,259	227,713	97,454
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	11,700	12,000	300
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	6,780	45,000	38,220
Other	1,263	6,254	4,991
Total Capital outlay	19,743	63,254	43,511
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	150,002	290,967	140,965
Excess (deficiency) of revenues over expenditures	206,308	70,598	135,710
Other financing sources (uses):			
Transfers out	(57,790)	(120,598)	62,808
Capital contributions from landowners	7,200	0	7,200
Total Other financing sources (uses):	(50,590)	(120,598)	70,008
Net change in fund balance	155,718	(50,000)	205,718
Fund balances, beginning of year	338,248	0	338,248

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	338,248	0	338,248
Fund balance, end of period	493,966	(50,000)	543,966

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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	162,015	163,646	(1,631)
Intergovernmental revenues	0	0	0
Investment income	330	0	330
Miscellaneous	2,419	0	2,419
Total Revenues:	<u>164,764</u>	<u>163,646</u>	<u>1,118</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	14,000	29,000	15,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	2,073	500	(1,573)
FINANCIAL CONS./ADVISOR	0	215	215
IT Services	0	0	0
AUDITORS SERVICES	1,143	1,342	199
CHEMICAL WEED CONTROL	4,464	8,273	3,809
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	8,313	27,174	18,861
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-ROADS	0	23,000	23,000
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE	0	0	0
Repairs & Maint - Catch Basins	12,365	45,000	32,635
R&M- Aerator refurbishments	10,749	12,500	1,751
REPAIR & MAINT- STREET SWEEP	11,452	16,650	5,198
Other	17,264	27,647	10,383
Total Physical Environment	<u>81,822</u>	<u>198,051</u>	<u>116,229</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	<u>81,822</u>	<u>198,051</u>	<u>116,229</u>
Excess (deficiency) of revenues over expenditures	<u>82,942</u>	<u>(34,405)</u>	<u>117,347</u>
Other financing sources (uses):			
Transfers out	(34,640)	(65,595)	30,955
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(34,640)</u>	<u>(65,595)</u>	<u>30,955</u>
Net change in fund balance	48,302	(100,000)	148,302
Fund balances, beginning of year	<u>339,331</u>	<u>0</u>	<u>339,331</u>
Total Fund balances, beginning of year	<u>339,331</u>	<u>0</u>	<u>339,331</u>
Fund balance, end of period	<u>387,633</u>	<u>(100,000)</u>	<u>487,633</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 4
From 10/1/2021 Through 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	535,019	548,647	(13,628)
Intergovernmental revenues	0	0	0
Investment income	717	0	717
Miscellaneous	3,275	0	3,275
Total Revenues:	<u>539,011</u>	<u>548,647</u>	<u>(9,636)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,871	2,197	326
CHEMICAL WEED CONTROL	9,397	17,415	8,018
MOWING SERVICES	10,854	20,116	9,262
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	892	1,654	762
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	18,471	68,053	49,582
REPAIR & MAINT-CANAL/LAKE	3,200	4,500	1,300
REPAIR & MAINT - GENERAL	49	10,000	9,951
REPAIR & MAINT-TELEMETRY	8	7,500	7,492
REPAIR & MAINT-CULVERTS	4,905	300,000	295,095
REPAIR & MAINT - GATE	850	500	(350)
R&M- Aerator refurbishments	10,472	12,500	2,028
REPAIR & MAINT- RTU GATES	0	1,500	1,500
Other	32,239	50,670	18,431
Total Physical Environment	<u>93,208</u>	<u>497,855</u>	<u>404,647</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	6,400	0	(6,400)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	58,500	58,500
Other	3,944	11,228	7,284
Total Capital outlay	<u>10,344</u>	<u>69,728</u>	<u>59,384</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>103,552</u>	<u>567,583</u>	<u>464,031</u>
Excess (deficiency) of revenues over expenditures	<u>435,459</u>	<u>(18,936)</u>	<u>454,395</u>
Other financing sources (uses):			
Transfers out	(87,641)	(181,064)	93,423
Total Other financing sources (uses):	<u>(87,641)</u>	<u>(181,064)</u>	<u>93,423</u>
Net change in fund balance	347,818	(200,000)	547,818
Fund balances, beginning of year	<u>569,235</u>	<u>0</u>	<u>569,235</u>
Total Fund balances, beginning of year	<u>569,235</u>	<u>0</u>	<u>569,235</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 4
 From 10/1/2021 Through 5/31/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	<u>917,053</u>	<u>(200,000)</u>	<u>1,117,053</u>

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	278,203	282,161	(3,958)
Intergovernmental revenues	0	0	0
Investment income	532	0	532
Miscellaneous	7,410	0	7,410
Total Revenues:	<u>286,144</u>	<u>282,161</u>	<u>3,983</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	1,970	3,648	1,678
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	3,500	0	(3,500)
AUDITORS SERVICES	993	1,166	173
CHEMICAL WEED CONTROL	5,702	9,774	4,072
MOWING SERVICES	6,653	12,329	5,676
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE	0	500	500
Other	2,765	2,790	25
Total Physical Environment	<u>21,582</u>	<u>42,457</u>	<u>20,875</u>
Capital outlay	15,236	10,407	(4,829)
Principal	0	119,257	119,257
Interest	0	75,000	75,000
Total Expenditures:	<u>36,818</u>	<u>247,121</u>	<u>210,303</u>
Excess (deficiency) of revenues over expenditures	<u>249,326</u>	<u>35,040</u>	<u>214,286</u>
Other financing sources (uses):			
Transfers out	(48,121)	(91,040)	42,919
Total Other financing sources (uses):	<u>(48,121)</u>	<u>(91,040)</u>	<u>42,919</u>
Net change in fund balance	201,205	(56,000)	257,205
Fund balances, beginning of year	<u>476,686</u>	<u>0</u>	<u>476,686</u>
Total Fund balances, beginning of year	<u>476,686</u>	<u>0</u>	<u>476,686</u>
Fund balance, end of period	<u>677,892</u>	<u>(56,000)</u>	<u>733,892</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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	270,707	273,403	(2,696)
Intergovernmental revenues	0	0	0
Investment income	1,117	0	1,117
Miscellaneous	939	0	939
Total Revenues:	<u>272,764</u>	<u>273,403</u>	<u>(639)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	9,608	14,400	4,793
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	605	500	(105)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,109	1,303	194
MARSH MAINT-LITTORAL ZONE	2,361	16,422	14,061
CHEMICAL WEED CONTROL	20,227	34,675	14,448
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	8,229	37,000	28,771
REPAIR & MAINT-CULVERTS	200	5,000	4,800
REPAIR & MAINT - GATE	0	0	0
Repairs & Maint - Catch Basins	0	10,000	10,000
Other	9,904	15,708	5,804
Total Physical Environment	<u>52,243</u>	<u>138,508</u>	<u>86,265</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	875	875	0
Total Capital outlay	<u>875</u>	<u>875</u>	<u>0</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>53,118</u>	<u>139,383</u>	<u>86,265</u>
Excess (deficiency) of revenues over expenditures	<u>219,646</u>	<u>134,020</u>	<u>85,626</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(70,795)	(134,020)	63,225
Total Other financing sources (uses):	<u>(70,795)</u>	<u>(134,020)</u>	<u>63,225</u>
Net change in fund balance	148,851	0	148,851
Fund balances, beginning of year	<u>1,265,019</u>	<u>0</u>	<u>1,265,019</u>
Total Fund balances, beginning of year	<u>1,265,019</u>	<u>0</u>	<u>1,265,019</u>

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	1,413,869	0	1,413,869

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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	94,812	95,471	(659)
Intergovernmental revenues	0	0	0
Investment income	176	0	176
Miscellaneous	0	0	0
Total Revenues:	<u>94,988</u>	<u>95,471</u>	<u>(483)</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	632	742	110
LANDSCAPE MAINTENANCE	1,547	2,866	1,319
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	1,048	10,332	9,284
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	10,000	10,000
REPAIR & MAINT - GENERAL	62	750	688
REPAIR & MAINT-TELEMETRY	2,086	14,000	11,914
R&M- GENERATORS	558	1,000	442
Other	2,031	7,540	5,509
Total Physical Environment	<u>7,963</u>	<u>51,445</u>	<u>43,482</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Principal	0	0	0
Total Expenditures:	<u>7,963</u>	<u>51,445</u>	<u>43,482</u>
Excess (deficiency) of revenues over expenditures	<u>87,025</u>	<u>44,026</u>	<u>42,999</u>
Other financing sources (uses):			
Transfers out	(26,015)	(44,026)	18,011
Total Other financing sources (uses):	<u>(26,015)</u>	<u>(44,026)</u>	<u>18,011</u>
Net change in fund balance	61,011	0	61,011
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>221,934</u>	<u>0</u>	<u>221,934</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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	43,013	43,613	(600)
Investment income	199	0	199
Total Investment income	199	0	199
Total Revenues:	<u>43,212</u>	<u>43,613</u>	<u>(401)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	496	582	86
TRASH DISPOSAL	0	3,400	3,400
LANDSCAPE MAINTENANCE	410	761	351
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,550	3,000	450
REPAIR & MAINT - GENERAL	0	1,500	1,500
REPAIR & MAINT-TELEMETRY	1,004	5,000	3,997
REPAIR & MAINT-CULVERTS	4,852	3,500	(1,352)
Other	549	1,432	883
Total Physical Environment	<u>9,861</u>	<u>20,175</u>	<u>10,314</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>9,861</u>	<u>20,175</u>	<u>10,314</u>
Excess (deficiency) of revenues over expenditures	<u>33,351</u>	<u>23,438</u>	<u>9,913</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(11,915)	(23,438)	11,523
Total Other financing sources (uses):	<u>(11,915)</u>	<u>(23,438)</u>	<u>11,523</u>
Net change in fund balance	21,436	0	21,436
Fund balances, beginning of year	231,254	0	231,254
Total Fund balances, beginning of year	<u>231,254</u>	<u>0</u>	<u>231,254</u>
Fund balance, end of period	<u>252,690</u>	<u>0</u>	<u>252,690</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 5/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	95,802	97,164	(1,362)
Intergovernmental revenues	0	0	0
Investment income	231	0	231
Miscellaneous	0	0	0
Total Revenues:	<u>96,033</u>	<u>97,164</u>	<u>(1,131)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
Special Legislative Activities	0	0	0
AUDITORS SERVICES	790	928	138
LANDSCAPE MAINTENANCE	1,565	2,900	1,336
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	968	5,332	4,364
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	10,000	10,000
REPAIR & MAINT - GENERAL	53	600	547
REPAIR & MAINT-TELEMETRY	4,795	14,000	9,206
R&M- GENERATORS	558	1,000	442
Other	2,561	5,954	3,393
Total Physical Environment	<u>11,289</u>	<u>44,714</u>	<u>33,425</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	8,000	8,000
Total Capital outlay	<u>0</u>	<u>8,000</u>	<u>8,000</u>
Total Expenditures:	<u>11,289</u>	<u>52,714</u>	<u>41,425</u>
Excess (deficiency) of revenues over expenditures	<u>84,744</u>	<u>44,450</u>	<u>40,294</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(27,399)	(44,450)	17,051
Total Other financing sources (uses):	<u>(27,399)</u>	<u>(44,450)</u>	<u>17,051</u>
Net change in fund balance	57,345	0	57,345
Fund balances, beginning of year	<u>235,424</u>	<u>0</u>	<u>235,424</u>
Total Fund balances, beginning of year	<u>235,424</u>	<u>0</u>	<u>235,424</u>
Fund balance, end of period	<u>292,769</u>	<u>0</u>	<u>292,769</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 7
From 10/1/2021 Through 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	107,432	108,530	(1,098)
Intergovernmental revenues	383	0	383
Investment income	352	0	352
Miscellaneous	14,044	0	14,044
Total Revenues:	<u>122,210</u>	<u>108,530</u>	<u>13,680</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	2,035	3,697	1,662
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	627	737	110
CHEMICAL WEED CONTROL	3,152	5,404	2,252
MOWING SERVICES	9,454	17,520	8,066
TRASH DISPOSAL	0	1,200	1,200
LANDSCAPE MAINTENANCE	143	265	122
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	350	350
REPAIR & MAINT-TELEMETRY	8	0	(8)
REPAIR & MAINT - GATE	0	2,000	2,000
Other	1,181	1,573	392
Total Physical Environment	<u>16,600</u>	<u>38,746</u>	<u>22,146</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	1,159	3,567	2,408
Total Capital outlay	<u>1,159</u>	<u>3,567</u>	<u>2,408</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>17,759</u>	<u>42,313</u>	<u>24,554</u>
Excess (deficiency) of revenues over expenditures	<u>104,451</u>	<u>66,217</u>	<u>38,234</u>
Other financing sources (uses):			
Transfers out	(30,375)	(66,217)	35,842
Total Other financing sources (uses):	<u>(30,375)</u>	<u>(66,217)</u>	<u>35,842</u>
Net change in fund balance	74,076	0	74,076
Fund balances, beginning of year	<u>358,672</u>	<u>0</u>	<u>358,672</u>
Total Fund balances, beginning of year	<u>358,672</u>	<u>0</u>	<u>358,672</u>
Fund balance, end of period	<u>432,747</u>	<u>0</u>	<u>432,747</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 5/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	115,111	116,149	(1,038)
Intergovernmental revenues	0	0	0
Investment income	296	0	296
Miscellaneous	500	0	500
Total Revenues:	115,907	116,149	(242)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	2,900	5,510	2,610
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	641	753	112
CHEMICAL WEED CONTROL	2,140	3,668	1,528
MOWING SERVICES	4,902	9,085	4,183
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	214	397	183
SUPERVISORS EXPENSES	0	0	0
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT - GENERAL	25	5,350	5,325
REPAIR & MAINT-TELEMETRY	4	17,000	16,996
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT - IRRIGATION	0	0	0
REPAIR & MAINT- RTU GATES	0	500	500
Other	1,241	1,317	76
Total Physical Environment	12,067	52,080	40,013
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	6,400	0	(6,400)
CULVERTS/STRUCTURES	0	0	0
Other	757	2,300	1,543
Total Capital outlay	7,157	2,300	(4,857)
Interest	0	0	0
Total Expenditures:	19,224	54,380	35,156
Excess (deficiency) of revenues over expenditures	96,683	61,769	34,914
Other financing sources (uses):			
Transfers out	(32,383)	(76,769)	44,386
Total Other financing sources (uses):	(32,383)	(76,769)	44,386
Net change in fund balance	64,300	(15,000)	79,300
Fund balances, beginning of year	310,100	0	310,100
Total Fund balances, beginning of year	310,100	0	310,100

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 9
 From 10/1/2021 Through 5/31/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	374,400	(15,000)	389,400

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 5/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	777,216	784,273	(7,057)
Intergovernmental revenues	0	0	0
Investment income	1,214	0	1,214
Miscellaneous	(235)	0	(235)
Total Revenues:	778,195	784,273	(6,078)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	297	0	(297)
LEGAL SERVICES	2,090	500	(1,590)
WATER QUALITY	914	1,724	810
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	600	0	(600)
AUDITORS SERVICES	3,564	4,186	622
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	20,936	25,102	4,166
MOWING SERVICES	7,703	14,276	6,573
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	1,410	2,613	1,203
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	127,666	131,670	4,004
UPLAND MAINTENANCE	9,662	11,895	2,233
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	43,148	79,758	36,610
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT-BLDG	750	5,000	4,250
REPAIR & MAINT - GENERAL	89	16,450	16,361
REPAIR & MAINT-TELEMETRY	8	5,000	4,992
REPAIR & MAINT-ROADS	3,000	40,000	37,000
REPAIR & MAINT-CULVERTS	46,840	30,000	(16,840)
REPAIR & MAINT - GATE	280	500	220
R&M- Aerator refurbishments	10,472	12,500	2,028
R & M PRESERVE STRUCTURES	146,365	145,000	(1,365)
REPAIR & MAINT- RTU GATES	250	2,500	2,250
Other	64,783	91,125	26,342
Total Physical Environment	490,827	623,549	132,722
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	9,200	10,000	800
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER	0	0	0
DRAINAGE	0	0	0
MACHINERY & EQUIPMENT	25,956	133,500	107,544
Other	0	0	0
Total Capital outlay	35,156	143,500	108,344
Principal	0	0	0
Total Expenditures:	525,984	767,049	241,065

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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>252,212</u>	<u>17,224</u>	<u>234,988</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(123,143)</u>	<u>(192,564)</u>	<u>69,421</u>
Total Other financing sources (uses):	<u>(123,143)</u>	<u>(192,564)</u>	<u>69,421</u>
Net change in fund balance	129,068	(175,340)	304,408
Fund balances, beginning of year	<u>1,252,829</u>	<u>0</u>	<u>1,252,829</u>
Total Fund balances, beginning of year	<u>1,252,829</u>	<u>0</u>	<u>1,252,829</u>
Fund balance, end of period	<u><u>1,381,897</u></u>	<u><u>(175,340)</u></u>	<u><u>1,557,237</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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	575,253	580,829	(5,576)
Intergovernmental revenues	0	0	0
Investment income	977	0	977
Miscellaneous	(175)	0	(175)
Total Revenues:	<u>576,055</u>	<u>580,829</u>	<u>(4,774)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	215	215
OTHER PROFESSIONAL SVCS	600	0	(600)
AUDITORS SERVICES	2,982	3,503	521
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	8,944	10,724	1,780
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	1,071	1,984	913
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	127,059	131,670	4,611
UPLAND MAINTENANCE	23,618	29,077	5,459
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	17,444	32,997	15,553
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	6,460	1,100	(5,360)
REPAIR & MAINT-TELEMTRY	49	6,800	6,751
REPAIR & MAINT-ROADS	43	40,000	39,957
REPAIR & MAINT-CULVERTS	20,000	20,000	0
REPAIR & MAINT - GATE	0	500	500
R&M- Aerator refurbishments	5,236	6,250	1,014
R & M PRESERVE STRUCTURES	12,242	145,000	132,758
REPAIR & MAINT- RTU GATES	0	2,000	2,000
Other	40,166	55,577	15,411
Total Physical Environment	<u>265,914</u>	<u>496,647</u>	<u>230,733</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	15,748	85,500	69,752
Other	0	0	0
Total Capital outlay	<u>15,748</u>	<u>85,500</u>	<u>69,752</u>
Principal	0	0	0
Total Expenditures:	<u>281,662</u>	<u>582,147</u>	<u>300,485</u>
Excess (deficiency) of revenues over expenditures	<u>294,393</u>	<u>(1,318)</u>	<u>295,711</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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers out	<u>(94,784)</u>	<u>(158,682)</u>	<u>63,898</u>
Total Other financing sources (uses):	<u>(94,784)</u>	<u>(158,682)</u>	<u>63,898</u>
Net change in fund balance	199,610	(160,000)	359,610
Fund balances, beginning of year			
	<u>958,089</u>	<u>0</u>	<u>958,089</u>
Total Fund balances, beginning of year	<u>958,089</u>	<u>0</u>	<u>958,089</u>
Fund balance, end of period	<u><u>1,157,698</u></u>	<u><u>(160,000)</u></u>	<u><u>1,317,698</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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	2,515,172	2,549,248	(34,076)
Intergovernmental revenues	0	0	0
Investment income	3,082	0	3,082
Miscellaneous	17,336	0	17,336
Total Revenues:	<u>2,535,590</u>	<u>2,549,248</u>	<u>(13,658)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	40,288	76,500	36,212
ENGINEERING-PERMITS	2,475	0	(2,475)
LEGAL SERVICES	14,642	5,000	(9,642)
WATER QUALITY	11,355	14,145	2,790
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	10,368	12,178	1,810
MARSH MAINT-LITTORAL ZONE	213,907	384,725	170,818
CHEMICAL WEED CONTROL	141,798	243,177	101,379
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	18,697	34,651	15,954
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	5,637	10,446	4,809
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	25,517	66,150	40,633
REPAIR & MAINT-AERATORS	95,579	228,117	132,538
REPAIR & MAINT-PUMP STATN	17,583	20,995	3,412
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	9,000	12,000	3,000
REPAIR & MAINT-BLDG	0	20,000	20,000
REPAIR & MAINT - GENERAL	1,086	10,000	8,914
REPAIR & MAINT-TELEMETRY	6,279	33,000	26,721
REPAIR & MAINT-ROADS	74,585	125,000	50,415
REPAIR & MAINT-CULVERTS	79,121	60,000	(19,121)
REPAIR & MAINT - GATE	0	5,000	5,000
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	19,200	25,000	5,800
R&M- Aerator refurbishments	26,457	31,250	4,793
R&M- GENERATORS	2,120	1,000	(1,120)
REPAIR & MAINT- RTU GATES	0	500	500
Other	146,760	219,992	73,232
Total Physical Environment	<u>962,456</u>	<u>1,639,076</u>	<u>676,620</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	11,400	82,000	70,600
ROADS/BRIDGES	79,593	674,000	594,407
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	12,824	76,500	63,676
Other	3,276	10,668	7,392
Total Capital outlay	<u>107,093</u>	<u>843,168</u>	<u>736,075</u>
Principal	0	170,771	170,771
Interest	13,809	27,618	13,809
Total Expenditures:	<u>1,083,358</u>	<u>2,680,633</u>	<u>1,597,275</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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>1,452,232</u>	<u>(131,385)</u>	<u>1,583,617</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(351,354)	(618,615)	267,261
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(351,354)</u>	<u>(618,615)</u>	<u>267,261</u>
Net change in fund balance	1,100,878	(750,000)	1,850,878
Fund balances, beginning of year	<u>2,560,035</u>	<u>0</u>	<u>2,560,035</u>
Total Fund balances, beginning of year	<u>2,560,035</u>	<u>0</u>	<u>2,560,035</u>
Fund balance, end of period	<u>3,660,913</u>	<u>(750,000)</u>	<u>4,410,913</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 5/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	60,988	61,527	(539)
Intergovernmental revenues	0	0	0
Investment income	161	0	161
Miscellaneous	1,000	0	1,000
Total Revenues:	62,149	61,527	622
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	320	376	56
CHEMICAL WEED CONTROL	106	181	75
MOWING SERVICES	1,225	2,271	1,046
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	321	595	274
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	84	500	416
REPAIR & MAINT-TELEMETRY	4	5,000	4,996
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT- RTU GATES	0	1,000	1,000
Other	610	617	7
Total Physical Environment	2,671	12,290	9,619
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	839	2,549	1,710
Total Capital outlay	839	2,549	1,710
Total Expenditures:	3,510	14,839	11,329
Excess (deficiency) of revenues over expenditures	58,639	46,688	11,951
Other financing sources (uses):			
Transfers out	(21,162)	(46,688)	25,526
Total Other financing sources (uses):	(21,162)	(46,688)	25,526
Net change in fund balance	37,477	0	37,477
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	203,574	0	203,574

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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	25,187	25,143	44
Intergovernmental revenues	0	0	0
Investment income	88	0	88
Miscellaneous	0	0	0
Total Revenues:	<u>25,275</u>	<u>25,143</u>	<u>132</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	121	142	21
CHEMICAL WEED CONTROL	592	1,096	504
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	1,196	7,332	6,136
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-CULVERTS	2,850	15,000	12,150
REPAIR & MAINT - GATE	0	0	0
R&M- Aerator refurbishments	0	0	0
Other	1,515	1,949	434
Total Physical Environment	<u>6,274</u>	<u>27,269</u>	<u>20,995</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>6,274</u>	<u>27,269</u>	<u>20,995</u>
Excess (deficiency) of revenues over expenditures	<u>19,002</u>	<u>(2,126)</u>	<u>21,128</u>
Other financing sources (uses):			
Transfers out	(5,245)	(12,874)	7,629
Total Other financing sources (uses):	<u>(5,245)</u>	<u>(12,874)</u>	<u>7,629</u>
Net change in fund balance	13,756	(15,000)	28,756
Fund balances, beginning of year	97,922	0	97,922
Total Fund balances, beginning of year	<u>97,922</u>	<u>0</u>	<u>97,922</u>
Fund balance, end of period	<u>111,678</u>	<u>(15,000)</u>	<u>126,678</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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	761,462	775,787	(14,325)
Intergovernmental revenues	0	0	0
Investment income	879	0	879
Miscellaneous	26,150	0	26,150
Total Revenues:	<u>788,492</u>	<u>775,787</u>	<u>12,705</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	1,105	0	(1,105)
LEGAL SERVICES	19,649	500	(19,149)
WATER QUALITY	2,012	4,623	2,611
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	3,944	4,632	688
CHEMICAL WEED CONTROL	20,125	37,297	17,172
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	2,801	5,191	2,390
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	1,377	2,552	1,175
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	71,873	145,224	73,351
REPAIR & MAINT-PUMP STATN	234	20,332	20,098
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	10,000	10,000
REPAIR & MAINT - GENERAL	60	920	860
REPAIR & MAINT-TELEMTRY	4	5,000	4,996
REPAIR & MAINT-CULVERTS	12,888	5,000	(7,888)
REPAIR & MAINT - GATE	0	0	0
R&M- Aerator refurbishments	15,708	25,000	9,292
R&M- GENERATORS	698	1,000	302
Other	100,807	147,729	46,922
Total Physical Environment	<u>253,284</u>	<u>419,500</u>	<u>166,216</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	31,500	31,500
Other	3,614	1,456	(2,158)
Total Capital outlay	<u>3,614</u>	<u>32,956</u>	<u>29,342</u>
Principal	0	123,510	123,510
Interest	7,416	34,832	27,416
Total Expenditures:	<u>264,314</u>	<u>610,798</u>	<u>346,484</u>
Excess (deficiency) of revenues over expenditures	<u>524,178</u>	<u>164,989</u>	<u>359,189</u>
Other financing sources (uses):			
Transfers out	(93,331)	(164,989)	71,658
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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(93,331)</u>	<u>(164,989)</u>	<u>71,658</u>
Net change in fund balance	430,847	0	430,847
Fund balances, beginning of year	<u>643,269</u>	<u>0</u>	<u>643,269</u>
Total Fund balances, beginning of year	<u>643,269</u>	<u>0</u>	<u>643,269</u>
Fund balance, end of period	<u>1,074,116</u>	<u>0</u>	<u>1,074,116</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 5/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	829,273	844,367	(15,094)
Intergovernmental revenues	0	0	0
Investment income	850	0	850
Miscellaneous	1,260	0	1,260
Total Revenues:	831,384	844,367	(12,983)
Expenditures:			
Physical Environment			
ENGINEERING FEES	9,231	5,500	(3,731)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,403	1,000	(403)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,121	3,666	545
CHEMICAL WEED CONTROL	38,654	71,638	32,984
MOWING SERVICES	5,602	10,382	4,780
TRASH DISPOSAL	17,500	31,000	13,500
LANDSCAPE MAINTENANCE	750	1,389	639
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	86,112	177,724	91,612
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	4,895	5,000	105
REPAIR & MAINT - GENERAL	1,254	12,000	10,746
REPAIR & MAINT-TELEMETRY	21	17,000	16,979
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	10,000	10,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	9,655	25,000	15,345
REPAIR & MAINT- RTU GATES	500	1,500	1,000
Other	111,245	148,136	36,891
Total Physical Environment	289,942	521,435	231,493
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	93,000	93,000
Other	2,035	6,185	4,150
Total Capital outlay	2,035	99,185	97,150
Principal	0	44,682	44,682
Interest	0	28,100	28,100
Total Expenditures:	291,977	693,402	401,425
Excess (deficiency) of revenues over expenditures	539,406	150,965	388,441
Other financing sources (uses):			
Transfers out	(79,053)	(161,465)	82,412
Total Other financing sources (uses):	(79,053)	(161,465)	82,412
Net change in fund balance	460,353	(10,500)	470,853
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 5/31/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	574,734	0	574,734
Total Fund balances, beginning of year	574,734	0	574,734
Fund balance, end of period	1,035,087	(10,500)	1,045,587

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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	889,664	919,396	(29,732)
Intergovernmental revenues	0	0	0
Investment income	1,217	0	1,217
Miscellaneous	41,017	0	41,017
Total Revenues:	<u>931,898</u>	<u>919,396</u>	<u>12,502</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	16,216	193,500	177,284
ENGINEERING-PERMITS	17,574	0	(17,574)
ENVIRONMENTAL LIASON	0	25,031	25,031
LEGAL SERVICES	40,901	1,000	(39,901)
WATER QUALITY	0	5,416	5,416
FINANCIAL CONS./ADVISOR	0	215	215
AUDITORS SERVICES	3,688	4,332	644
MARSH MAINT-LITTORAL ZONE	394	5,404	5,010
CHEMICAL WEED CONTROL	22,484	38,543	16,059
MOWING SERVICES	29,309	54,319	25,010
SECURITY SERVICES	207,370	279,204	71,834
TRASH DISPOSAL	1,200	5,000	3,800
LANDSCAPE MAINTENANCE	4,293	7,956	3,663
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	3,489	15,750	12,261
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	5,650	20,000	14,350
REPAIR & MAINT - GENERAL	329	5,000	4,671
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT-ROADS	13,803	225,000	211,197
REPAIR & MAINT-CULVERTS	4,850	10,000	5,150
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	2,200	10,000	7,800
REPAIR & MAINT- STREET SWEEP	3,365	8,650	5,285
Other	19,756	15,707	(4,049)
Total Physical Environment	<u>396,870</u>	<u>931,527</u>	<u>534,657</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	4,368	3,924	(444)
Total Capital outlay	<u>4,368</u>	<u>3,924</u>	<u>(444)</u>
Principal	0	0	0
Total Expenditures:	<u>401,238</u>	<u>935,451</u>	<u>534,213</u>
Excess (deficiency) of revenues over expenditures	<u>530,660</u>	<u>(16,055)</u>	<u>546,715</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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(121,164)	(183,945)	62,781
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(121,164)</u>	<u>(183,945)</u>	<u>62,781</u>
Net change in fund balance	409,496	(200,000)	609,496
Fund balances, beginning of year	1,082,661	0	1,082,661
Total Fund balances, beginning of year	<u>1,082,661</u>	<u>0</u>	<u>1,082,661</u>
Fund balance, end of period	<u><u>1,492,157</u></u>	<u><u>(200,000)</u></u>	<u><u>1,692,157</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 5/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,494,961	1,522,500	(27,539)
Intergovernmental revenues	12,597	255,000	(242,403)
Investment income	2,383	0	2,383
Miscellaneous	6,735	0	6,735
Total Revenues:	1,516,675	1,777,500	(260,825)
Expenditures:			
Physical Environment			
ENGINEERING FEES	13,400	38,500	25,100
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	8,310	10,000	1,690
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	20,624	333,304	312,680
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	7,489	8,796	1,307
MARSH MAINT-LITTORAL ZONE	198,150	355,860	157,710
CHEMICAL WEED CONTROL	97,442	167,149	69,707
TRASH DISPOSAL	273	1,300	1,027
LANDSCAPE MAINTENANCE	8,769	16,251	7,482
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	55,279	196,175	140,896
REPAIR & MAINT-PUMP STATN	1,916	20,663	18,747
REPAIR & MAINT-CANAL/LAKE	2,950	10,000	7,050
REPAIR & MAINT-BLDG	1,810	15,000	13,190
REPAIR & MAINT - GENERAL	491	2,100	1,609
REPAIR & MAINT-TELEMTRY	4,224	23,000	18,776
REPAIR & MAINT-ROADS	21,069	110,000	88,931
REPAIR & MAINT-CULVERTS	0	40,000	40,000
REPAIR & MAINT - GATE	0	1,000	1,000
Repairs & Maint - Catch Basins	0	10,000	10,000
R&M- Aerator refurbishments	0	25,000	25,000
R&M- GENERATORS	1,905	7,000	5,095
REPAIR & MAINT- STREET SWEEP	14,518	31,000	16,482
Other	124,769	197,384	72,615
Total Physical Environment	583,388	1,619,482	1,036,094
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	21,612	18,000	(3,612)
Other	1,081	5,600	4,519
Total Capital outlay	22,693	23,600	907
Principal	0	0	0
Total Expenditures:	606,081	1,643,082	1,037,001

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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>910,594</u>	<u>134,418</u>	<u>776,176</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(191,642)	(341,917)	150,275
Capital contributions from landowners	12,169	22,047	(9,878)
Total Other financing sources (uses):	<u>(179,473)</u>	<u>(319,870)</u>	<u>140,397</u>
Net change in fund balance	731,121	(185,452)	916,573
Fund balances, beginning of year	<u>2,158,945</u>	<u>0</u>	<u>2,158,945</u>
Total Fund balances, beginning of year	<u>2,158,945</u>	<u>0</u>	<u>2,158,945</u>
Fund balance, end of period	<u><u>2,890,065</u></u>	<u><u>(185,452)</u></u>	<u><u>3,075,517</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 5/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	548,765	552,224	(3,459)
Intergovernmental revenues	0	0	0
Investment income	467	0	467
Miscellaneous	760	0	760
Total Revenues:	549,992	552,224	(2,232)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	500	500
LEGAL SERVICES	0	500	500
WATER QUALITY	4,343	12,400	8,057
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	2,107	2,475	368
MARSH MAINT-LITTORAL ZONE	5,312	21,144	15,832
CHEMICAL WEED CONTROL	16,171	27,721	11,550
MOWING SERVICES	2,451	4,542	2,091
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	321	595	274
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	3,119	12,600	9,481
REPAIR & MAINT-AERATORS	30,281	57,407	27,126
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	39	7,000	6,961
REPAIR & MAINT-TELEMTRY	21	5,000	4,979
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	6,250	6,250
REPAIR & MAINT- RTU GATES	0	1,000	1,000
Other	47,541	62,465	14,924
Total Physical Environment	111,707	257,849	146,142
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	77,879	96,000	18,121
Other	598	1,817	1,219
Total Capital outlay	78,477	97,817	19,340
Interest	0	0	0
Total Expenditures:	190,183	355,666	165,483
Excess (deficiency) of revenues over expenditures	359,808	196,558	163,250
Other financing sources (uses):			
Transfers in	7,016	0	7,016
Transfers out	(66,495)	(128,558)	62,063
Total Other financing sources (uses):	(59,479)	(128,558)	69,079
Net change in fund balance	300,329	68,000	232,329

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 5/31/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	265,769	0	265,769
Total Fund balances, beginning of year	265,769	0	265,769
Fund balance, end of period	566,098	68,000	498,098

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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	40,951	41,266	(315)
Investment income	391	0	391
Miscellaneous	0	0	0
Total Revenues:	<u>41,341</u>	<u>41,266</u>	<u>75</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	78	92	14
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	0	0
Other	410	407	(3)
Total Physical Environment	<u>488</u>	<u>11,499</u>	<u>11,011</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	5,266	15,000	9,734
Total Capital outlay	<u>5,266</u>	<u>15,000</u>	<u>9,734</u>
Total Expenditures:	<u>5,754</u>	<u>26,499</u>	<u>20,745</u>
Excess (deficiency) of revenues over expenditures	<u>35,588</u>	<u>14,767</u>	<u>20,821</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(7,507)	(14,767)	7,260
Total Other financing sources (uses):	<u>(7,507)</u>	<u>(14,767)</u>	<u>7,260</u>
Net change in fund balance	28,080	0	28,080
Fund balances, beginning of year	<u>470,456</u>	<u>0</u>	<u>470,456</u>
Total Fund balances, beginning of year	<u>470,456</u>	<u>0</u>	<u>470,456</u>
Fund balance, end of period	<u>498,537</u>	<u>0</u>	<u>498,537</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 5/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	227,294	245,387	(18,093)
Intergovernmental revenues	0	0	0
Investment income	363	0	363
Miscellaneous	(140)	0	(140)
Total Revenues:	227,517	245,387	(17,870)
Expenditures:			
Physical Environment			
ENGINEERING FEES	53,361	0	(53,361)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,925	1,000	(925)
SPECIAL SERVICES	0	0	0
WATER QUALITY	875	1,620	745
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	3,500	0	(3,500)
AUDITORS SERVICES	530	622	92
CHEMICAL WEED CONTROL	3,559	6,595	3,036
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	7,500	10,000	2,500
REPAIR & MAINT - GENERAL	3,250	7,000	3,750
Repairs & Maint - Catch Basins	0	3,500	3,500
Other	2,186	2,186	(0)
Total Physical Environment	76,685	32,773	(43,912)
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	162	491	329
Total Capital outlay	162	491	329
Principal	0	119,257	119,257
Interest	0	75,000	75,000
Total Expenditures:	76,847	227,521	150,674
Excess (deficiency) of revenues over expenditures	150,670	17,866	132,804
Other financing sources (uses):			
Transfers out	(17,357)	(17,866)	509
Capital contributions from landowners	0	0	0
Repayment to landowners	(14,710)	0	(14,710)
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	(32,067)	(17,866)	(14,201)
Net change in fund balance	118,603	0	118,603
Fund balances, beginning of year	311,593	0	311,593
Total Fund balances, beginning of year	311,593	0	311,593
Fund balance, end of period	430,196	0	430,196

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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	360,083	363,371	(3,288)
Intergovernmental revenues	0	0	0
Investment income	490	0	490
Miscellaneous	190	0	190
Total Revenues:	<u>360,763</u>	<u>363,371</u>	<u>(2,608)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	7,837	1,000	(6,837)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	3,498	7,545	4,048
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	2,540	2,983	443
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	0	0	0
LANDSCAPE MAINTENANCE	107	198	91
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	96,232	96,600	368
REPAIR & MAINT-AERATORS	4,240	45,560	41,320
REPAIR & MAINT-PUMP STATN	1,405	5,332	3,927
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	900	9,000	8,100
REPAIR & MAINT-BLDG	355	10,000	9,646
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	380	4,000	3,620
REPAIR & MAINT-TELEMTRY	18,882	18,500	(382)
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	5,000	5,000
REPAIR & MAINT - GATE	0	0	0
R&M- GENERATORS	540	1,000	460
Other	15,684	16,910	1,226
Total Physical Environment	<u>152,598</u>	<u>224,128</u>	<u>71,530</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	173,767	0	(173,767)
Other	128	386	258
Total Capital outlay	<u>173,895</u>	<u>386</u>	<u>(173,509)</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>326,492</u>	<u>224,514</u>	<u>(101,978)</u>
Excess (deficiency) of revenues over expenditures	<u>34,270</u>	<u>138,857</u>	<u>(104,587)</u>
Other financing sources (uses):			
Transfers out	(110,623)	(180,357)	69,734

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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(110,623)</u>	<u>(180,357)</u>	<u>69,734</u>
Net change in fund balance	(76,353)	(41,500)	(34,853)
Fund balances, beginning of year	<u>602,049</u>	<u>0</u>	<u>602,049</u>
Total Fund balances, beginning of year	<u>602,049</u>	<u>0</u>	<u>602,049</u>
Fund balance, end of period	<u>525,697</u>	<u>(41,500)</u>	<u>567,197</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 5/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	195,224	196,181	(957)
Intergovernmental revenues	0	0	0
Investment income	281	0	281
Miscellaneous	0	0	0
Total Revenues:	195,505	196,181	(676)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	440	500	60
WATER QUALITY	809	1,714	905
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,082	1,271	189
MARSH MAINT-LITTORAL ZONE	2,361	32,162	29,801
CHEMICAL WEED CONTROL	20,580	35,280	14,700
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	178	331	153
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	46,784	63,000	16,216
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,260	5,000	3,740
REPAIR & MAINT - GENERAL	7	3,500	3,493
REPAIR & MAINT-TELEMETRY	2	5,000	4,998
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	22,662	15,000	(7,662)
REPAIR & MAINT - GATE	0	200	200
REPAIR & MAINT- RTU GATES	0	500	500
Other	2,073	2,166	93
Total Physical Environment	98,239	166,624	68,385
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	548	905	357
Total Capital outlay	548	905	357
Total Expenditures:	98,787	167,529	68,742
Excess (deficiency) of revenues over expenditures	96,719	28,652	68,067
Other financing sources (uses):			
Transfers out	(42,191)	(83,652)	41,461
Total Other financing sources (uses):	(42,191)	(83,652)	41,461
Net change in fund balance	54,528	(55,000)	109,528
Fund balances, beginning of year	265,082	0	265,082
Total Fund balances, beginning of year	265,082	0	265,082

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 5/31/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	<u>319,610</u>	<u>(55,000)</u>	<u>374,610</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2021 Through 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	215,619	215,939	(320)
Intergovernmental revenues	0	0	0
Investment income	744	0	744
Miscellaneous	3,040	0	3,040
Total Revenues:	<u>219,403</u>	<u>215,939</u>	<u>3,464</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,254	1,473	219
MARSH MAINT-LITTORAL ZONE	18,592	40,031	21,439
CHEMICAL WEED CONTROL	20,832	35,712	14,880
MOWING SERVICES	8,403	15,574	7,171
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	3,070	5,689	2,619
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	6,063	14,700	8,637
REPAIR & MAINT-AERATORS	280	7,332	7,052
REPAIR & MAINT-PUMP STATN	10,234	5,332	(4,902)
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	0	10,000	10,000
REPAIR & MAINT-WELLS	0	2,500	2,500
REPAIR & MAINT - GENERAL	31	12,000	11,969
REPAIR & MAINT-TELEMETRY	2	5,000	4,998
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	0	0
R&M- GENERATORS	639	10,000	9,361
Other	10,494	12,876	2,382
Total Physical Environment	<u>79,894</u>	<u>205,219</u>	<u>125,325</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	184	559	375
Total Capital outlay	<u>184</u>	<u>559</u>	<u>375</u>
Principal	0	0	0
Total Expenditures:	<u>80,078</u>	<u>205,778</u>	<u>125,700</u>
Excess (deficiency) of revenues over expenditures	<u>139,325</u>	<u>10,161</u>	<u>129,164</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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers in	0	0	0
Transfers out	(61,332)	(110,161)	48,829
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(61,332)</u>	<u>(110,161)</u>	<u>48,829</u>
Net change in fund balance	77,993	(100,000)	177,993
Fund balances, beginning of year	844,634	0	844,634
Total Fund balances, beginning of year	<u>844,634</u>	<u>0</u>	<u>844,634</u>
Fund balance, end of period	<u><u>922,627</u></u>	<u><u>(100,000)</u></u>	<u><u>1,022,627</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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	116,610	118,808	(2,198)
Investment income	<u>248</u>	<u>0</u>	<u>248</u>
Total Investment income	<u>248</u>	<u>0</u>	<u>248</u>
Total Revenues:	<u>116,858</u>	<u>118,808</u>	<u>(1,950)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	215	215
AUDITORS SERVICES	1,088	1,278	190
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	394	16,422	16,028
CHEMICAL WEED CONTROL	2,943	5,045	2,102
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	22,344	42,000	19,656
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	850	2,000	1,150
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	5,000	5,000
R & M PRESERVE STRUCTURES	0	0	0
Other	<u>1,166</u>	<u>1,701</u>	<u>535</u>
Total Physical Environment	<u>28,785</u>	<u>75,911</u>	<u>47,126</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	<u>228</u>	<u>692</u>	<u>464</u>
Total Capital outlay	<u>228</u>	<u>692</u>	<u>464</u>
Total Expenditures:	<u>29,013</u>	<u>76,603</u>	<u>47,591</u>
Excess (deficiency) of revenues over expenditures	<u>87,846</u>	<u>42,205</u>	<u>45,641</u>
Other financing sources (uses):			
Transfers out	<u>(28,701)</u>	<u>(52,205)</u>	<u>23,504</u>
Total Other financing sources (uses):	<u>(28,701)</u>	<u>(52,205)</u>	<u>23,504</u>
Net change in fund balance	59,144	(10,000)	69,144
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>304,904</u>	<u>(10,000)</u>	<u>314,904</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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	40,609	40,608	1
Intergovernmental revenues	0	0	0
Investment income	160	0	160
Miscellaneous	0	0	0
Total Revenues:	<u>40,769</u>	<u>40,608</u>	<u>161</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
LEGAL SERVICES	0	500	500
WATER QUALITY	809	1,714	905
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	257	302	45
MARSH MAINT-LITTORAL ZONE	394	5,404	5,010
CHEMICAL WEED CONTROL	5,954	10,206	4,253
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	5,993	15,750	9,757
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	3,500	3,500
Other	406	403	(3)
Total Physical Environment	<u>13,813</u>	<u>38,779</u>	<u>24,966</u>
Capital outlay	55	168	113
Total Expenditures:	<u>13,868</u>	<u>38,947</u>	<u>25,079</u>
Excess (deficiency) of revenues over expenditures	<u>26,900</u>	<u>1,661</u>	<u>25,239</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(10,556)	(22,161)	11,605
Total Other financing sources (uses):	<u>(10,556)</u>	<u>(22,161)</u>	<u>11,605</u>
Net change in fund balance	16,344	(20,500)	36,844
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>198,144</u>	<u>(20,500)</u>	<u>218,644</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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	821,475	831,892	(10,417)
Intergovernmental revenues	0	0	0
Investment income	3,175	0	3,175
Miscellaneous	5,709	0	5,709
Total Revenues:	<u>830,359</u>	<u>831,892</u>	<u>(1,533)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	13,760	70,000	56,240
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	12,100	10,000	(2,100)
WATER QUALITY	1,087	4,140	3,053
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,578	4,203	625
LANDSCAPE MAINTENANCE	250	463	213
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	92,433	259,923	167,490
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	14,000	15,500	1,500
REPAIR & MAINT-BLDG	95	15,000	14,905
REPAIR & MAINT - GENERAL	8,503	550	(7,953)
REPAIR & MAINT-TELEMETRY	35	5,000	4,965
REPAIR & MAINT-ROADS	14,345	155,000	140,655
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	20,000	20,000
R&M- Aerator refurbishments	0	31,250	31,250
REPAIR & MAINT- RTU GATES	0	1,000	1,000
Other	148,211	220,037	71,826
Total Physical Environment	<u>308,397</u>	<u>832,566</u>	<u>524,169</u>
Capital outlay			
BUILDINGS	1,313,548	0	(1,313,548)
IMPRVMNTS OTHER THAN BLDG	12,000	0	(12,000)
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	61,661	138,000	76,339
Other	955	3,589	2,634
Total Capital outlay	<u>1,388,165</u>	<u>141,589</u>	<u>(1,246,576)</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>1,696,562</u>	<u>974,155</u>	<u>(722,407)</u>
Excess (deficiency) of revenues over expenditures	<u>(866,203)</u>	<u>(142,263)</u>	<u>(723,940)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(127,180)	(222,737)	95,557

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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(127,180)</u>	<u>(222,737)</u>	<u>95,557</u>
Net change in fund balance	(993,383)	(365,000)	(628,383)
Fund balances, beginning of year	<u>4,281,544</u>	<u>0</u>	<u>4,281,544</u>
Total Fund balances, beginning of year	<u>4,281,544</u>	<u>0</u>	<u>4,281,544</u>
Fund balance, end of period	<u>3,288,161</u>	<u>(365,000)</u>	<u>3,653,161</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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	19,389	19,712	(323)
Intergovernmental revenues	0	0	0
Investment income	19	0	19
Miscellaneous	0	0	0
Total Revenues:	<u>19,408</u>	<u>19,712</u>	<u>(304)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	81	95	14
CHEMICAL WEED CONTROL	982	1,683	701
MOWING SERVICES	1,225	2,271	1,046
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	0	250	250
JANITORIAL	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,800	5,000	2,200
REPAIR & MAINT-OFF EQMT	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
Other	194	196	2
Total Physical Environment	<u>5,282</u>	<u>11,995</u>	<u>6,713</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	23	71	48
Total Capital outlay	<u>23</u>	<u>71</u>	<u>48</u>
Total Expenditures:	<u>5,306</u>	<u>12,066</u>	<u>6,760</u>
Excess (deficiency) of revenues over expenditures	<u>14,103</u>	<u>7,646</u>	<u>6,457</u>
Other financing sources (uses):			
Transfers out	(3,764)	(8,146)	4,382
Total Other financing sources (uses):	<u>(3,764)</u>	<u>(8,146)</u>	<u>4,382</u>
Net change in fund balance	10,338	(500)	10,838
Fund balances, beginning of year	12,551	0	12,551
Total Fund balances, beginning of year	<u>12,551</u>	<u>0</u>	<u>12,551</u>
Fund balance, end of period	<u>22,889</u>	<u>(500)</u>	<u>23,389</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32A
From 10/1/2021 Through 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	5,242	5,405	(163)
Investment income	<u>30</u>	<u>0</u>	<u>30</u>
Total Investment income	<u>30</u>	<u>0</u>	<u>30</u>
Total Revenues:	<u>5,272</u>	<u>5,405</u>	<u>(133)</u>
Expenditures:			
Physical Environment			
WATER QUALITY	809	1,714	905
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	44	52	8
MOWING SERVICES	1,225	2,271	1,046
SECURITY SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	<u>52</u>	<u>54</u>	<u>2</u>
Total Physical Environment	<u>2,131</u>	<u>5,591</u>	<u>3,460</u>
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>2,131</u>	<u>5,591</u>	<u>3,460</u>
Excess (deficiency) of revenues over expenditures	<u>3,141</u>	<u>(186)</u>	<u>3,327</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(308)</u>	<u>(814)</u>	<u>506</u>
Total Other financing sources (uses):	<u>(308)</u>	<u>(814)</u>	<u>506</u>
Net change in fund balance	2,833	(1,000)	3,833
Fund balances, beginning of year	<u>35,071</u>	<u>0</u>	<u>35,071</u>
Total Fund balances, beginning of year	<u>35,071</u>	<u>0</u>	<u>35,071</u>
Fund balance, end of period	<u>37,904</u>	<u>(1,000)</u>	<u>38,904</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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	14,109	14,082	27
Intergovernmental revenues	0	0	0
Investment income	55	0	55
Miscellaneous	0	0	0
Total Revenues:	<u>14,164</u>	<u>14,082</u>	<u>82</u>
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
WATER QUALITY	809	1,714	905
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	94	110	16
CHEMICAL WEED CONTROL	1,103	1,892	789
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	4,200	4,200
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	141	139	(2)
Total Physical Environment	<u>2,147</u>	<u>10,555</u>	<u>8,408</u>
Capital outlay	33	101	68
Total Expenditures:	<u>2,180</u>	<u>10,656</u>	<u>8,476</u>
Excess (deficiency) of revenues over expenditures	<u>11,983</u>	<u>3,426</u>	<u>8,557</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(4,314)	(9,426)	5,112
Total Other financing sources (uses):	<u>(4,314)</u>	<u>(9,426)</u>	<u>5,112</u>
Net change in fund balance	7,669	(6,000)	13,669
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>68,772</u>	<u>(6,000)</u>	<u>74,772</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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	167,839	170,025	(2,186)
Intergovernmental revenues	0	0	0
Investment income	255	0	255
Miscellaneous	0	0	0
Total Revenues:	<u>168,094</u>	<u>170,025</u>	<u>(1,931)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	2,800	29,800	27,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	10,837	18,822	7,985
AUDITORS SERVICES	1,063	1,248	185
LANDSCAPE MAINTENANCE	7,222	13,384	6,162
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	6,037	10,000	3,963
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	6,356	48,000	41,644
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	13,493	24,000	10,507
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	2,500	2,500
Other	3,365	4,544	1,179
Total Physical Environment	<u>51,172</u>	<u>152,798</u>	<u>101,626</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	68	869	801
Total Capital outlay	<u>68</u>	<u>869</u>	<u>801</u>
Principal	0	21,668	21,668
Interest	3,556	6,933	3,377
Total Expenditures:	<u>54,796</u>	<u>182,268</u>	<u>127,473</u>
Excess (deficiency) of revenues over expenditures	<u>113,299</u>	<u>(12,243)</u>	<u>125,542</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(33,721)	(58,257)	24,536
Total Other financing sources (uses):	<u>(33,721)</u>	<u>(58,257)</u>	<u>24,536</u>
Net change in fund balance	79,578	(70,500)	150,078
Fund balances, beginning of year	<u>237,853</u>	<u>0</u>	<u>237,853</u>
Total Fund balances, beginning of year	<u>237,853</u>	<u>0</u>	<u>237,853</u>
Fund balance, end of period	<u>317,431</u>	<u>(70,500)</u>	<u>387,931</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 5/31/2022
(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 5/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	72,778	74,083	(1,305)
Investment income	232	0	232
Total Investment income	232	0	232
Total Revenues:	73,010	74,083	(1,073)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	203	238	35
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	20,000	20,000
REPAIR & MAINT-CULVERTS	0	3,500	3,500
Repairs & Maint - Catch Basins	0	10,000	10,000
Other	728	734	6
Total Physical Environment	930	45,972	45,042
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	42	126	84
Total Capital outlay	42	126	84
Total Expenditures:	972	46,098	45,126
Excess (deficiency) of revenues over expenditures	72,038	27,985	44,053
Other financing sources (uses):			
Transfers out	(13,017)	(28,985)	15,968
Total Other financing sources (uses):	(13,017)	(28,985)	15,968
Net change in fund balance	59,021	(1,000)	60,021
Fund balances, beginning of year	240,055	0	240,055
Total Fund balances, beginning of year	240,055	0	240,055
Fund balance, end of period	299,077	(1,000)	300,077

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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	4,084	4,079	5
Investment income	33	0	33
Miscellaneous	0	0	0
Total Revenues:	<u>4,117</u>	<u>4,079</u>	<u>38</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	809	1,714	905
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	40	47	7
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	3,500	3,500
Other	41	42	1
Total Physical Environment	<u>890</u>	<u>5,303</u>	<u>4,413</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	16	50	34
Total Capital outlay	<u>16</u>	<u>50</u>	<u>34</u>
Total Expenditures:	<u>906</u>	<u>5,353</u>	<u>4,447</u>
Excess (deficiency) of revenues over expenditures	<u>3,211</u>	<u>(1,274)</u>	<u>4,485</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(1,890)	(4,926)	3,036
Total Other financing sources (uses):	<u>(1,890)</u>	<u>(4,926)</u>	<u>3,036</u>
Net change in fund balance	1,321	(6,200)	7,521
Fund balances, beginning of year	<u>39,901</u>	<u>0</u>	<u>39,901</u>
Total Fund balances, beginning of year	<u>39,901</u>	<u>0</u>	<u>39,901</u>
Fund balance, end of period	<u>41,222</u>	<u>(6,200)</u>	<u>47,422</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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	846,063	846,888	(825)
Intergovernmental revenues	0	0	0
Investment income	1,156	0	1,156
Miscellaneous	1,736	0	1,736
Total Revenues:	<u>848,954</u>	<u>846,888</u>	<u>2,066</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	2,000	2,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	2,000	2,000
LEGAL - SPECIAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	215	215
OTHER PROFESSIONAL SVCS	4,800	0	(4,800)
AUDITORS SERVICES	4,881	5,733	852
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	67,731	125,525	57,794
MOWING SERVICES	6,401	11,863	5,462
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	2,299	4,261	1,962
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	134,538	257,250	122,712
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-PUMP STATN	100,641	20,464	(80,177)
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	280	10,000	9,720
REPAIR & MAINT - GENERAL	6,522	2,500	(4,022)
REPAIR & MAINT-TELEMTRY	8,518	41,100	32,582
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	1,000	1,000
REPAIR & MAINT - IRRIGATION	0	0	0
R&M- GENERATORS	1,025	1,000	(25)
R & M PRESERVE STRUCTURES	0	0	0
REPAIR & MAINT- RTU GATES	758	1,500	743
Other	29,929	51,659	21,730
Total Physical Environment	<u>368,324</u>	<u>559,070</u>	<u>190,746</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	6,780	12,000	5,220
Other	322	980	658
Total Capital outlay	<u>7,102</u>	<u>12,980</u>	<u>5,878</u>
Total Expenditures:	<u>375,426</u>	<u>572,050</u>	<u>196,624</u>
Excess (deficiency) of revenues over expenditures	<u>473,528</u>	<u>274,838</u>	<u>198,690</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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	<u>(167,629)</u>	<u>(274,838)</u>	<u>107,209</u>
Total Other financing sources (uses):	<u>(167,629)</u>	<u>(274,838)</u>	<u>107,209</u>
Net change in fund balance	305,898	0	305,898
Fund balances, beginning of year	<u>1,039,082</u>	<u>0</u>	<u>1,039,082</u>
Total Fund balances, beginning of year	<u>1,039,082</u>	<u>0</u>	<u>1,039,082</u>
Fund balance, end of period	<u><u>1,344,980</u></u>	<u><u>0</u></u>	<u><u>1,344,980</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 44
From 10/1/2021 Through 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	50,184	51,289	(1,105)
Intergovernmental revenues	0	0	0
Investment income	438	0	438
Miscellaneous	1,212	0	1,212
Total Revenues:	<u>51,834</u>	<u>51,289</u>	<u>545</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	11,900	11,900	0
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	358	500	143
FINANCIAL CONS./ADVISOR	0	215	215
AUDITORS SERVICES	1,140	1,339	199
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	20,000	20,000
Other	502	1,556	1,054
Total Physical Environment	<u>13,899</u>	<u>35,510</u>	<u>21,611</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	175	2,628	2,453
Total Capital outlay	<u>175</u>	<u>2,628</u>	<u>2,453</u>
Total Expenditures:	<u>14,074</u>	<u>38,138</u>	<u>24,064</u>
Excess (deficiency) of revenues over expenditures	<u>37,759</u>	<u>13,151</u>	<u>24,608</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(20,409)	(45,651)	25,242
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(20,409)</u>	<u>(45,651)</u>	<u>25,242</u>
Net change in fund balance	17,350	(32,500)	49,850
Fund balances, beginning of year	534,210	0	534,210
Total Fund balances, beginning of year	<u>534,210</u>	<u>0</u>	<u>534,210</u>
Fund balance, end of period	<u>551,560</u>	<u>(32,500)</u>	<u>584,060</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 5/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	411,690	416,732	(5,042)
Intergovernmental revenues	0	0	0
Investment income	421	0	421
Total Investment income	421	0	421
Total Revenues:	412,111	416,732	(4,621)
Expenditures:			
Physical Environment			
ENGINEERING FEES	9,298	17,800	8,503
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	248	1,000	753
WATER QUALITY	809	1,714	905
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,176	1,381	205
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	2,361	5,404	3,043
CHEMICAL WEED CONTROL	4,346	7,450	3,104
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	33,517	49,875	16,358
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	59,594	290,000	230,406
REPAIR & MAINT-CULVERTS	0	10,000	10,000
Repairs & Maint - Catch Basins	1,150	10,000	8,850
R & M PRESERVE STRUCTURES	0	0	0
REPAIR & MAINT- STREET SWEEP	10,915	16,750	5,835
Other	4,117	4,129	12
Total Physical Environment	127,530	420,503	292,973
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	194	1,914	1,720
Total Capital outlay	194	1,914	1,720
Debt issuance costs	0	0	0
Total Expenditures:	127,725	422,417	294,693
Excess (deficiency) of revenues over expenditures	284,387	(5,685)	290,072
Other financing sources (uses):			
Transfers out	(48,532)	(84,315)	35,783
Total Other financing sources (uses):	(48,532)	(84,315)	35,783
Net change in fund balance	235,854	(90,000)	325,854
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 5/31/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	248,784	0	248,784
Fund balance, end of period	484,638	(90,000)	574,638

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 5/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	43,067	43,560	(493)
Investment income	217	0	217
Miscellaneous	(50)	0	(50)
Total Revenues:	43,233	43,560	(327)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	430	430
AUDITORS SERVICES	1,057	1,242	185
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	10,000	10,000
Other	431	1,455	1,024
Total Physical Environment	1,488	20,627	19,139
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	348	1,058	710
Total Capital outlay	348	1,058	710
Total Expenditures:	1,836	21,685	19,849
Excess (deficiency) of revenues over expenditures	41,397	21,875	19,522
Other financing sources (uses):			
Transfers out	(12,543)	(21,875)	9,332
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(12,543)	(21,875)	9,332
Net change in fund balance	28,854	0	28,854
Fund balances, beginning of year	247,236	0	247,236
Total Fund balances, beginning of year	247,236	0	247,236
Fund balance, end of period	276,090	0	276,090

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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	41,719	42,448	(729)
Intergovernmental revenues	0	0	0
Investment income	336	0	336
Miscellaneous	1,266	0	1,266
Total Revenues:	<u>43,321</u>	<u>42,448</u>	<u>873</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	2,300	3,300	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	809	1,714	905
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	250	294	44
MARSH MAINT-LITTORAL ZONE	0	0	0
LANDSCAPE MAINTENANCE	428	794	366
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-PUMP STATN	787	0	(787)
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT - GENERAL	15	3,000	2,985
REPAIR & MAINT-TELEMETRY	8	17,000	16,992
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	10,000	10,000
REPAIR & MAINT- STREET SWEEP	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	500	500
Other	847	2,019	1,172
Total Physical Environment	<u>5,446</u>	<u>43,621</u>	<u>38,175</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	232	1,367	1,135
Total Capital outlay	<u>232</u>	<u>1,367</u>	<u>1,135</u>
Total Expenditures:	<u>5,678</u>	<u>44,988</u>	<u>39,310</u>
Excess (deficiency) of revenues over expenditures	<u>37,644</u>	<u>(2,540)</u>	<u>40,184</u>
Other financing sources (uses):			
Transfers out	(14,155)	(24,960)	10,805
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(14,155)</u>	<u>(24,960)</u>	<u>10,805</u>
Net change in fund balance	23,489	(27,500)	50,989
Fund balances, beginning of year	402,944	0	402,944

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 47
 From 10/1/2021 Through 5/31/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	402,944	0	402,944
Fund balance, end of period	426,433	(27,500)	453,933

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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	67,471	69,455	(1,984)
Investment income	187	0	187
Miscellaneous	<u>2,654</u>	<u>0</u>	<u>2,654</u>
Total Revenues:	<u>70,312</u>	<u>69,455</u>	<u>857</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	1,098	0	(1,098)
LEGAL SERVICES	1,018	500	(518)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	393	462	69
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	3,808	6,528	2,720
MOWING SERVICES	1,401	2,596	1,195
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	14,093	26,250	12,157
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
Other	<u>675</u>	<u>688</u>	<u>13</u>
Total Physical Environment	<u>22,485</u>	<u>40,524</u>	<u>18,039</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	<u>1,202</u>	<u>98</u>	<u>(1,104)</u>
Total Capital outlay	<u>1,202</u>	<u>98</u>	<u>(1,104)</u>
Total Expenditures:	<u>23,688</u>	<u>40,622</u>	<u>16,934</u>
Excess (deficiency) of revenues over expenditures	<u>46,624</u>	<u>28,833</u>	<u>17,791</u>
Other financing sources (uses):			
Transfers out	<u>(15,506)</u>	<u>(31,333)</u>	<u>15,827</u>
Total Other financing sources (uses):	<u>(15,506)</u>	<u>(31,333)</u>	<u>15,827</u>
Net change in fund balance	31,118	(2,500)	33,618
Fund balances, beginning of year	<u>200,152</u>	<u>0</u>	<u>200,152</u>
Total Fund balances, beginning of year	<u>200,152</u>	<u>0</u>	<u>200,152</u>
Fund balance, end of period	<u>231,270</u>	<u>(2,500)</u>	<u>233,770</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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	31,601	32,752	(1,151)
Investment income	64	0	64
Miscellaneous	0	0	0
Total Revenues:	<u>31,664</u>	<u>32,752</u>	<u>(1,088)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	100	100
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	385	500	115
AUDITORS SERVICES	127	149	22
MARSH MAINT-LITTORAL ZONE	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	316	325	9
Total Physical Environment	<u>828</u>	<u>16,074</u>	<u>15,246</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	33	99	66
Total Capital outlay	<u>33</u>	<u>99</u>	<u>66</u>
Total Expenditures:	<u>861</u>	<u>16,173</u>	<u>15,312</u>
Excess (deficiency) of revenues over expenditures	<u>30,804</u>	<u>16,579</u>	<u>14,225</u>
Other financing sources (uses):			
Transfers out	(4,829)	(11,579)	6,750
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(4,829)</u>	<u>(11,579)</u>	<u>6,750</u>
Net change in fund balance	25,975	5,000	20,975
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>83,531</u>	<u>5,000</u>	<u>78,531</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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	71,481	71,131	350
Investment income	174	0	174
Miscellaneous	92,471	0	92,471
Total Revenues:	<u>164,126</u>	<u>71,131</u>	<u>92,995</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	1,112	0	(1,112)
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	430	430
AUDITORS SERVICES	1,058	1,243	185
TRASH DISPOSAL	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	312	1,000	688
REPAIR & MAINT-ROADS	2,990	10,000	7,010
REPAIR & MAINT-CULVERTS	0	10,000	10,000
Other	11,127	3,705	(7,422)
Total Physical Environment	<u>16,599</u>	<u>42,878</u>	<u>26,279</u>
Capital outlay	480	1,726	1,246
Total Expenditures:	<u>17,079</u>	<u>44,604</u>	<u>27,525</u>
Excess (deficiency) of revenues over expenditures	<u>147,047</u>	<u>26,527</u>	<u>120,520</u>
Other financing sources (uses):			
Transfers out	(24,369)	(26,527)	2,158
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(24,369)</u>	<u>(26,527)</u>	<u>2,158</u>
Net change in fund balance	122,678	0	122,678
Fund balances, beginning of year	<u>138,843</u>	<u>0</u>	<u>138,843</u>
Total Fund balances, beginning of year	<u>138,843</u>	<u>0</u>	<u>138,843</u>
Fund balance, end of period	<u>261,521</u>	<u>0</u>	<u>261,521</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 5/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	64	0	64
Total Investment income	64	0	64
Total Revenues:	64	0	64
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	393	462	69
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	10,784	15,000	4,216
LANDSCAPE MAINTENANCE	12,100	22,425	10,325
PRESERVE/EXOTIC MAINT	0	0	0
COMMON AREA MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	850	20,700	19,850
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT - IRRIGATION	0	0	0
REPAIR & MAINT- STREET SWEEP	0	5,000	5,000
Other	13,514	20,378	6,864
Total Physical Environment	37,641	83,965	46,324
Capital outlay	0	0	0
Total Expenditures:	37,641	83,965	46,324
Excess (deficiency) of revenues over expenditures	(37,578)	(83,965)	46,387
Other financing sources (uses):			
Transfers out	(1,488)	(2,964)	1,476
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	19,045	39,364	(20,319)
Other	22,890	47,565	(24,675)
Total Capital contributions from landowners	41,936	86,929	(44,993)
Total Other financing sources (uses):	40,447	83,965	(43,518)
Net change in fund balance	2,870	0	2,870
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	87,214	0	87,214

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 5/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Investment income	430	0	430
Miscellaneous	460,916	0	460,916
Total Revenues:	<u>461,346</u>	<u>0</u>	<u>461,346</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	159,985	0	(159,985)
LEGAL SERVICES	5,033	0	(5,033)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	45,508	0	(45,508)
Other	68,995	0	(68,995)
Total Physical Environment	<u>279,521</u>	<u>0</u>	<u>(279,521)</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>279,521</u>	<u>0</u>	<u>(279,521)</u>
Excess (deficiency) of revenues over expenditures	<u>181,825</u>	<u>0</u>	<u>181,825</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(1,107)	0	(1,107)
Total Other financing sources (uses):	<u>(1,107)</u>	<u>0</u>	<u>(1,107)</u>
Net change in fund balance	180,717	0	180,717
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>463,483</u>	<u>0</u>	<u>463,483</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2021 Through 5/31/2022

(In Whole Numbers)

	Unit 2C	Unit 16	Unit 25	Unit 53
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	3,158	475	16	2,319
Miscellaneous	-	-	-	-
Total Revenues:	3,158	475	16	2,319
Expenditures:				
Capital outlay	2,184,610	63,965	440	4,134,209
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Total Expenditures:	2,184,610	63,965	440	4,134,209
Excess (deficiency) of revenues over expenditures	(2,181,451)	(63,491)	(424)	(4,131,890)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(25,772)	(3,204)	(88)	(23,090)
Capital contributions from landowners	86,156	28,250	-	-
Repayment to landowners	(352,438)	-	-	-
Promissory notes issued	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Discount on special assessment bonds issued	-	-	-	-
Premium on special assessment bonds issued	-	-	-	-
Total Other financing sources (uses):	(292,054)	25,046	(88)	(23,090)
Net change in fund balance	(2,473,505)	(38,445)	(512)	(4,154,979)
Fund balances, beginning of year	5,723,424	810,413	20,644	10,101,523
Fund balance, end of period	3,249,919	771,968	20,132	5,946,544

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2021 Through 5/31/2022

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A	Unit 5B
Revenues:				
Non-ad valorem assessments	374,584	5,368,900	406,322	386,686
Intergovernmental revenues	-	-	-	-
Investment income	166	7,118	211	187
Miscellaneous	-	-	-	-
Total Revenues:	374,751	5,376,017	406,533	386,873
Expenditures:				
Principal	-	-	-	-
Interest	-	1,892,875	56,706	16,598
Debt issuance costs	47,150	-	-	-
Advance Refunding escrow agent	169,489	-	-	-
Other	3,746	53,689	4,063	3,867
Total Expenditures:	220,385	1,946,564	60,770	20,465
Excess (deficiency) of revenues over expenditures	154,366	3,429,453	345,764	366,408
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	3,580,000	-	-	-
(Discount)/Premium on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	(3,522,935)	-	-	-
Total Payment to refunded bonds escrow agent	(3,522,935)	-	-	-
Total Other financing sources (uses):	57,065	-	-	-
Net change in fund balance	211,431	3,429,453	345,764	366,408
Fund balances, beginning of year	89,583	7,921,523	62,955	22,433
Fund balance, end of period	301,014	11,350,976	408,719	388,841

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2021 Through 5/31/2022

(In Whole Numbers)

	Unit 9A	Unit 9B	Unit 16	Unit 19
Revenues:				
Non-ad valorem assessments	2,765,510	1,306,050	722,472	-
Intergovernmental revenues	-	-	-	-
Investment income	2,061	880	162	1
Miscellaneous	-	-	-	-
Total Revenues:	2,767,571	1,306,930	722,634	1
Expenditures:				
Principal	-	-	-	-
Interest	227,264	176,838	41,506	-
Debt issuance costs	-	-	58,660	-
Advance Refunding escrow agent	-	-	1,290,338	-
Other	27,705	13,061	6,637	-
Total Expenditures:	254,969	189,898	1,397,140	-
Excess (deficiency) of revenues over expenditures	2,512,602	1,117,032	(674,507)	1
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	(7,016)
Refunding debt Issued	-	-	3,275,000	-
(Discount)/Premuim on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	(3,275,000)	-
Total Payment to refunded bonds escrow agent	-	-	(3,275,000)	-
Total Other financing sources (uses):	-	-	-	(7,016)
Net change in fund balance	2,512,602	1,117,032	(674,507)	(7,015)
Fund balances, beginning of year	840,549	866,109	840,195	7,015
Fund balance, end of period	3,353,150	1,983,141	165,689	-

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2021 Through 5/31/2022

(In Whole Numbers)

	Unit 27B	Unit 43	Unit 44	Unit 45
Revenues:				
Non-ad valorem assessments	277,645	1,225,629	580,726	267,107
Intergovernmental revenues	-	-	-	-
Investment income	130	716	206	208
Miscellaneous	-	-	-	-
Total Revenues:	277,775	1,226,345	580,931	267,315
Expenditures:				
Principal	-	-	-	-
Interest	19,294	134,984	50,556	44,404
Debt issuance costs	39,775	-	65,140	-
Advance Refunding escrow agent	346,056	-	895,078	-
Other	2,776	12,182	5,807	2,721
Total Expenditures:	407,901	147,166	1,016,581	47,125
Excess (deficiency) of revenues over expenditures	(130,126)	1,079,179	(435,649)	220,190
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	2,205,000	-	4,785,000	-
(Discount)/Premuim on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent				
Payment to Refunded Debt	(2,205,000)	-	(4,720,860)	-
Total Payment to refunded bonds escrow agent	(2,205,000)	-	(4,720,860)	-
Total Other financing sources (uses):	-	-	64,140	-
Net change in fund balance	(130,126)	1,079,179	(371,509)	220,190
Fund balances, beginning of year	352,590	503,993	634,574	89,399
Fund balance, end of period	222,464	1,583,172	263,064	309,589

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2021 Through 5/31/2022

(In Whole Numbers)

	Unit 46	Unit 53
Revenues:		
Non-ad valorem assessments	751,249	3,091,186
Intergovernmental revenues	-	-
Investment income	676	2,740
Miscellaneous	-	-
Total Revenues:	751,925	3,093,926
Expenditures:		
Principal	-	-
Interest	187,919	1,110,433
Debt issuance costs	-	-
Advance Refunding escrow agent	-	-
Other	7,512	30,912
Total Expenditures:	195,431	1,141,345
Excess (deficiency) of revenues over expenditures	556,493	1,952,581
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	556,493	1,952,581
Fund balances, beginning of year	775,061	4,553,586
Fund balance, end of period	1,331,554	6,506,167

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 5/31/2022

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00
Investment income	620.07	0.00	620.07
Miscellaneous	8,414.36	0.00	8,414.36
Total Revenues:	<u>9,034.43</u>	<u>0.00</u>	<u>9,034.43</u>
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	1,333,499.06	2,242,527.00	909,027.94
ENGINEERING FEES	8,151.00	50,000.00	41,849.00
LEGAL SERVICES	53,773.50	130,000.00	76,226.50
IT Services	52,485.96	73,791.00	21,305.04
LANDSCAPE MAINTENANCE	19,045.25	47,565.00	28,519.75
ELECTRICITY	10,486.20	24,804.00	14,317.80
INSURANCE-GENERAL	266,430.02	252,835.00	(13,595.02)
REPAIR & MAINT-BLDG	27,378.72	169,500.00	142,121.28
R & M - HVAC REPAIRS	11,321.70	50,000.00	38,678.30
PUBLIC INFORMATION	17,076.60	30,000.00	12,923.40
FUEL-VEHICLES	28,257.80	35,000.00	6,742.20
Other	851,801.65	1,506,724.00	654,922.35
Total Physical Environment	<u>2,679,707.46</u>	<u>4,612,746.00</u>	<u>1,933,038.54</u>
Capital outlay	50,283.86	108,500.00	58,216.14
Principal	0.00	17,750.00	17,750.00
Interest	1,435.27	2,871.00	1,435.73
Total Expenditures:	<u>2,731,426.59</u>	<u>4,741,867.00</u>	<u>2,010,440.41</u>
Excess (deficiency) of revenues over expenditures	<u>(2,722,392.16)</u>	<u>(4,741,867.00)</u>	<u>2,019,474.84</u>
Other financing sources (uses):			
Transfers in	2,598,706.74	4,646,867.00	(2,048,160.26)
Transfers out	0.00	0.00	0.00
Capital contributions from landowners	0.00	0.00	0.00
Proceeds from sales/disposals of capital assets	39,588.00	0.00	39,588.00
Total Other financing sources (uses):	<u>2,638,294.74</u>	<u>4,646,867.00</u>	<u>(2,008,572.26)</u>
Net change in fund balance	(84,097.42)	(95,000.00)	10,902.58
Fund balances, beginning of year	899,633.46	0.00	899,633.46
Total Fund balances, beginning of year	<u>899,633.46</u>	<u>0.00</u>	<u>899,633.46</u>
Fund balance, end of year	<u>815,536.04</u>	<u>(95,000.00)</u>	<u>910,536.04</u>

The Palm Beach Post

Palm Beach Daily News | LOCALIQ

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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.

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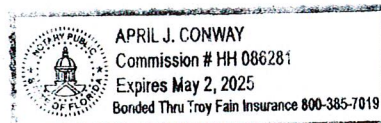
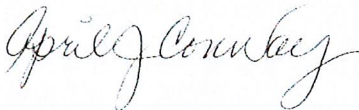
Signed



(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.

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**NOTICE OF
ANNUAL MEETING SCHEDULE**

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

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

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

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

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

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

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

0000658255-01