



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
January 26, 2023
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes – December 14, 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. 2C - Alton
Consider Ratification of Change Order to J.W. Cheatham, LLC – Parcel G, Phase III (CO No. 6)
 - b) Unit No. 16 – Palm Beach Park of Commerce
Consider Certificate of Correction
 - c) Unit No. 18 – Ibis Golf & Country Club
 - i) Consider Purchase Order to Shenandoah Construction
 - ii) Consider Change Order to Solitude Lake Management, LLC (CO No. 1)
 - d) Unit No. 31 – BallenIsles Country Club
Consider Purchase Order to Shenandoah Construction
 - e) Unit No. 49 – Northern Palm Beach County Business Park
Consider Certificates of Correction (2)
 - f) Payment Requests
- 7) **Regular Agenda**
 - a) Unit No. 2C – Alton
Status Report

- b) Unit No. 16 – Palm Beach Park of Commerce
Consider Award of Contract to J.W. Cheatham, LLC
Ask for Public Comment
 - c) Unit No. 21 – Old Marsh
Consider Ratification of Change Order to Aquatic Vegetation Control, Inc. (CO No. 5)
Ask for Public Comment
 - d) Unit No. 53 - Arden
Status Report
- 8) Miscellaneous Reports:
- a) Engineer
 - b) Attorney
 - c) Executive Director - Public & Community Relations Report
- 9) Receive and File
- 10) Comments from the Board
- 11) Adjourn

Please note the following upcoming meeting:

February 22, 2023 – 8:00 a.m.- Regular Meeting

March 22, 2023 – 8:00 a.m.- Regular Meeting

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 12/14/22**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:00 a.m. on December 14, 2022, in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida.

1) ROLL CALL

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

Also present were Director of Finance & Administration Katie Roundtree; District Engineer Kim Leser; District Clerk Susan Scheff; Director of Operations Ken Roundtree; Capital Construction/Permits Administrator Tim Helms; Operations Manager Jon Iles; Kevin Mayo of FlipsideGeo; Jim Sullivan of WGI; and Cliff Hertz of Nelson, Mullins, et al. (Unit 16).

2) ESTABLISHMENT OF A QUORUM

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

3) ADDITIONS OR DELETIONS TO THE AGENDA

Mr. Beatty stated that items 6) a) and b) are being removed from the Agenda.

4) APPROVAL OF MINUTES

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed approving the Minutes of the November 16, 2022 Annual Landowners Meeting and the November 16, 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 Ms. Baker, seconded by Mr. Cohn and unanimously passed approving the following Consent Agenda Items, noting the deletions made at the beginning of the meeting:

- a) ~~Unit No. 18 – Ibis Golf & Country Club~~
~~Consider Purchase Order to Hinterland Group, Inc.~~
- b) ~~Unit No. 31 – BallenIsles Country Club~~
~~Consider Purchase Order to Hinterland Group, Inc.~~
- c) Payment Requests

copies of which are contained in applicable Northern files.

7) REGULAR AGENDA

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

Mr. Beatty began by showing the Board the unit map and displaying the site plan. He explained that there is not much activity taking place, noting that it is one of Northern’s last remaining bond projects. He stated that he has left a message for the City Engineer for updated information on the hospital project and the University of Florida project, but has nothing to report at this time.

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

- b) **UNIT OF DEVELOPMENT NO. 16 – PALM BEACH PARK OF COMMERCE**
Consider Funding Agreement No. 3

Ms. Leser explained that in December 2021, the Board approved a proposal from Kimley-Horn and Associates, Inc. for the design, permitting and construction phase services associated with the extension of

Venture Way in Unit 16, Palm Beach Park of Commerce. She stated that Funding Agreement No. 2 was also approved at the same Board Meeting to provide a funding mechanism for the design, permitting and construction phase services associated with the water and sewer utilities (Private Improvements) portion of the Project. She reported that the design and permitting is now complete and Kimley-Horn has provided an estimate for the Private Improvements in the amount of \$472,005.00.

Ms. Leser noted that that project is now out for bid and Funding Agreement No, 3 has been prepared by Mr. Edwards in the amount of \$590,006.25, which represents 125% of the Private Improvements cost estimate, and the Developer has already provided payment. Funding for the Public and Private Improvement costs will come from Bond proceeds and the subject Funding Agreement, respectively. She noted that approval is recommended for Funding Agreement No. 3 in the amount of \$590,006.25.

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

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed approving Funding Agreement No. 3 in the amount of \$590,006.25.

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

i) Consider Acceptance of Water Management Easement

Ms. Leser explained that in September of 2020, Northern and BallenIsles Community Association, Inc. (BICA) entered into the Sale and Purchase Agreement to facilitate BICA’s construction of the Guardhouse at PGA Boulevard and Northern’s subsequent purchase of the aforementioned guardhouse. She stated that one of the requirements was the provision of easements to allow uninterrupted flowage and access to, and for maintenance of, the BallenIsles water management system. She further stated that the related Water Management Easement is being granted by the BallenIsles Country Club to Northern. Ms. Leser reported that the sketch and description for the referenced easement was prepared by Keshavarz & Associates, Inc., which is under contract with Northern to perform plat and survey services and reviews and she recommends acceptance.

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

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed accepting the Water Management Easement.

ii) Consider Acceptance of Bills of Sale (2)

Mr. Beatty explained that this item and these Bills of Sale are the mechanisms used and incorporated into the Agreement for the conveyance of the guardhouse. He stated that now that the guardhouse is complete, it is appropriate for Northern to execute its acceptance of two Bills of Sale, one for the utilities associated with the guardhouse and one for the guardhouse itself.

Mr. Beatty asked Mr. Edwards if the Board can accept the Bills of Sale with one motion, and Mr. Edwards responded affirmatively, adding that acceptance of the Bills of Sale will result in the closing on the guardhouse facility.

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

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed approving the Closing under the Purchase Agreement by acceptance of the two (2) Bills of Sale Absolute.

iii) Consider Approval of Final Payment Request

Mr. Beatty stated that this item is for Board authorization to issue the final payment for the guardhouse now that construction has been completed.

[For informational purposes only and as stated in the Executive Summary for this item, under the Purchase Agreement, once Final Completion has been achieved and the required conveyance documentation received, approved and accepted by Northern, Northern is obligated to make the Final Installment Payment, as well as the additional payment per the Fourth Amendment, to BICA. Funds for such Final Installment Payment and Fourth Amendment in the amount of \$93,737.00 have been encumbered and are available for such payment.]

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

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed approving the combined Final Installment and Fourth Amendment payments to BICA.

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

Mr. Beatty began by showing the Board the unit map and site plan. He stated that the status report is associated with the bond improvements for Arden. He noted that Staff has not heard anything further from Lennar with regard to additional bond issuance, the current awarded construction projects are nearing completion and there is nothing further to report at this time.

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

e) GENERAL

i) FEMA Update

Ms. Roundtree reported that, as Mr. Beatty had reported a couple of months ago, Northern did not receive any significant damage associated with Hurricanes Ian and Nicole. However, she reported that Northern is eligible to submit for emergency protective measures which includes anything that Staff needed to do in order to prepare for the storms. She stated that Northern is eligible to submit for any run time for the stormwater pumps which amounts to approximately \$58,000.00 at 100% reimbursement. Ms. Roundtree said that the reimbursement request has been submitted and she will advise once those funds are received.

Ms. Roundtree also reported that the Florida Department of Environmental Protection Resilient Florida grant applications had been submitted for the Unit 5 and Unit 20 projects and the Department indicated that Staff should receive word in December, so she hopes to have something to report shortly.

Mr. LaMotte asked if those grants are approved, will the money go back to the applicable Units and she responded affirmatively. Mr. LaMotte also asked if the grant applications are handled internally, and Ms. Roundtree advised that Northern has a contract with Ryan Ruskay of RMPK Funding, Inc. She also

briefly mentioned a couple of other grants that are currently being worked on in addition to those just mentioned.

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

ii) LiDAR and GIS Wrap-up Presentation

Ms. Roundtree introduced Kevin Mayo to those who have not met him, explaining that he was previously an employee for Northern, but left to start his own company. She explained that Mr. Mayo developed Northern's GIS site and currently acts as Northern's GIS Consultant. She also introduced Jim Sullivan of WGI, noting that he is the gentleman in charge of Northern's LiDAR project and she had asked them to give the Board an update on the LiDAR project and its integration into Northern's GIS.

Mr. Mayo addressed the Board to present the LiDAR GIS Data Collection and Integration project for Fiscal Year 2021-2022. He explained that this was a two-part project with WGI doing the initial field data collection and some post-processing before handing it over to him to integrate into Northern's GIS. He then gave a brief overview of the project explaining that it covered Northern-owned roadways with a focus on inlets, manholes and signs. Mr. Mayo stated that the two large parts of the project on the GIS side were to update the GIS with features that did not previously exist and then clean up items that had been there for years with more accurate location information. He explained that he not only received the data requested, but much more, noting again that Northern's focus was inlets, manholes and signs.

Mr. Boykin asked what an inlet was and was advised that it is what is typically referred to as a catch basin.

Mr. Mayo showed examples of data that was in the GIS previously and pointed out how information that was added and/or cleaned up is differentiated. He explained that the LiDAR technology gives the exact location of the assets, adding that signs took the bulk of his time to document. He then showed a more detailed slide of a particular data point and then went into more detail showing the attributes column for a particular data point.

Mr. Block asked if Northern has integrated this information with the 811-Call Before You Dig program, and Mr. Mayo advised that Northern has not yet taken that step.

Mr. Mayo summarized this project by addressing how much data was collected and noting that 4,723 features were added to Northern's GIS. He explained that the project was quite successful in adding much more data into the GIS in not much time and with minimal personnel.

Mr. Beatty added that Northern has already benefitted by the new data which has been added to the GIS.

Mr. Block asked if there would be any value added to going to off-road to capture the utilities and structures within the internal preserve areas, etc. Mr. Mayo advised that Northern has a lot of that type of data in the system, and he reviewed the various ways that Staff has to collect that data.

Ms. Leser added that when Northern accepts a Bill of Sale, Easement, etc., that information is also forwarded to Mr. Mayo for inclusion in the GIS.

Mr. Block asked if Northern is able to integrate with South Florida Water Management District and Mr. Mayo responded affirmatively, noting Northern shares data frequently with other agencies and has web services available to them.

Ms. Roundtree briefly showed the Board actual GIS examples of interior GIS work that was done by a former intern.

Mr. Mayo reported that Northern also has a public GIS site which is accessible from the website for public use. He further reported that Northern's internal system will be updated completely in the next couple of months.

Mr. Edwards asked if the GIS is tied into documents in Northern's IS, and Ms. Roundtree explained how Northern's data is managed at this time.

Ms. Leser described how Northern's Easements are linked to GIS and the Property Appraiser Public Access (PAPA) system.

The Board thanked Mr. Mayo for his time.

Mr. LaMotte asked Mr. Sullivan to address the Board and explain how WGI obtains the field data.

Mr. Sullivan addressed the Board explaining that Mr. Roundtree approached WGI about mobile data collection to address some concerns about the accuracy of some of Northern's assets. He briefly explained the process and LiDAR capability, noting that the vehicle WGI uses collects millions of data per second.

Ms. Baker asked if the vehicle is autonomous, and Mr. Sullivan advised that they use two people, one driving and one operating the computer.

Ms. Leser asked if there is a certain speed required to capture the data, and Mr. Sullivan advised that they try to drive at 50 miles per hour and they typically go through an intersection twice.

Mr. Beatty thanked Mr. Sullivan for his time.

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 had nothing to report.

c) EXECUTIVE DIRECTOR

Mr. Beatty stated that 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

There were no further comments from the Board.

11) ADJOURN

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

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

President

Assistant Secretary



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EXECUTIVE SUMMARY

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

DATE: January 25, 2023

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

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

RE: Unit of Development No. 2C - Alton
Consider Ratification of Change Order No. 6 to J.W. Cheatham, LLC
Parcel G, Phase III Improvement Project

Background

On November 29, 2021, Northern issued a contract to J.W. Cheatham, LLC to construct the Alton Parcel G, Phase III Improvement Project. Change Order No. 6 includes an increase in the contract time of 30 days, due to concrete material delays. The additional 30 days is expected to allow for completion of the installation of concrete sidewalk.

Fiscal Impact

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

Recommendation

Northern Staff and the District Engineer recommend approval of Change Order No. 6 for an additional 30 days of contract time to J.W. Cheatham, LLC.

CHANGE ORDER

No. 6

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

DATE: 12/06/2022

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

PROJECT ENGINEER: Caulfield & Wheeler, Inc.

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

Description: Adjust contract time due to material (concrete) delays.

Contractor: JW Cheatham , Inc.

Purpose: Adjust contract time due to delays in getting concrete.

RECOMMENDED:
Caulfield & Wheeler, Inc.

APPROVED:
N.P.B.C.I.D.

ACCEPTED:
JW Cheatham , Inc.

By: 
Project Engineer

By: _____
Owner

By: 
Contractor

Date: 12/09/2022

Date: _____

Date: 12/13/2022



**Road Building &
Earthmoving Contractors**

December 1, 2022

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

Attn: Mr. Hayes Templeton

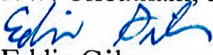
RE: Unit 2C - Alton Neighborhood 5, Parcel G, Phase III Improvement Project
PRJ 628

Dear Mr. Templeton:

J.W. Cheatham, LLC is requesting a time extension be issued to the above referenced project for thirty (30) additional contract days for concrete material delays.

JW Cheatham, LLC has ordered concrete material for completion of sidewalk, but, due to the rationing of concrete, will not receive the material until the middle of December. Therefore, the completion of sidewalk install and install of paverbrick ADA ramps will not be completed by the contract end date.

Trusting you are in the agreement with the above.

Sincerely,
J.W. Cheatham, LLC

Eddie Giles
Project Manager



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EXECUTIVE SUMMARY

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

DATE: January 25, 2023

FROM: Laura Ham, Budget & Tax Roll Manager

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

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

Background

In May 2022, an open space parcel approximating 0.12 acres was conveyed to the District by FRP Developers. The parcel is adjacent to a Northern-owned wetland tract on one side and Northern's Corporate Road North on the other. The owner had no use for the parcel and conveyed it to Northern who can then use it as a buffer between its two adjoining properties. At the time of transfer, a proration of the 2022 tax was prepared and FRP Developers paid their portion before the property became exempt District-owned property.

Fiscal Impact

This Certificate of Correction provides for a net decrease of \$1,375.41 in total maintenance assessments, and a net decrease of \$617.61 in total debt assessments. The affected funds have sufficient fund balance to absorb the decreases.

Recommendation

Northern Staff recommends the Board approve the issuance of a Certificate of Correction to correct the 2022 assessments for this District-owned exempt parcel.



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

Palm Beach County

To: Tax Collector

You are hereby authorized to correct the assessment, rate/basis, or legal description of the Non-Ad Valorem Assessment Roll as follows: 2022.
Tax year

Parcel or folio number 00414117100040000			
Name to whom assessed NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT			
Address 359 HIATT DR PALM BEACH GARDENS FL 33418-7106			
<input type="checkbox"/> Change legal description to:		N/A	
<input checked="" type="checkbox"/> Change rate/basis from:	Maint: \$1,375.41 Debt: \$ 617.61	to:	Maint: \$0.00 Debt: \$0.00
<input checked="" type="checkbox"/> Change non-ad valorem assessment from:	Maint: \$1,375.41 Debt: \$ 617.61	to:	Maint: \$0.00 Debt: \$0.00
State reason for correction: Exempt property			

Attach additional documents when necessary

Local government representative _____
Date

Northern Palm Beach County Improvement District

Name of government unit or taxing authority

Original: Tax Collector

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



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EXECUTIVE SUMMARY

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

DATE: January 25, 2023

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

RE: Unit of Development No. 18 – Ibis Golf & Country Club
Consider Approval of Purchase Order No. 23-214 to Shenandoah Construction
Roadway Drainage Pipe Cleaning and Inspection

Background

Northern Palm Beach County Improvement District maintains the surface water management system in Unit 18, Ibis. As part of Northern's ongoing five year maintenance program for roadway drainage pipe and culvert inspection, multiple roadway drainage pipes within Sandhill Way East have been designated for evaluation. This evaluation identifies any defects, damages and/or sediment accumulation for repair/removal.

A request for quotations was sent to three of Northern's General Services Contractors and two quotes were received. The quote from Hinterland Group, Inc. is for \$127,458.00 and the quote from Shenandoah Construction is for \$138,666.00, a difference of \$11,208.00 or 8.1% (see attached bid tabulation). Based on past performance issues experienced with Hinterland Group, Inc., Staff recommends award of the Purchase Order for this work to Shenandoah Construction as the lowest and best bid. Shenandoah Construction has conducted similar work for Northern in the past and is highly qualified to complete the scope of this project.

Fiscal Impact

There are sufficient maintenance funds budgeted in the FY2022/2023 budget to accommodate this expenditure.

Recommendation

Northern Staff recommends Board approval of the referenced Purchase Order No. 23-214 in the amount of \$138,666.00 to Shenandoah Construction.

**BID FORM
IBIS De-silt And T.V.
Unit #18**

Hinterland

Shenandoah

Crocs

Item	Description	Unit	QTY
1	Pipe Cleaning and TV	18	1
2			
3			
4			
5			
6			
7			
8			
9			
10			

Unit Cost	Item Cost
	\$127,458.00
	-
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	\$138,666.00
	-
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	no bid
	-
	-
	-
	-
	-
	-
	-

Total Bid Price

\$127,458.00

\$138,666.00

no bid



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

23-214

Purchase Order

Vendor :661

Shenandoah Construction

1888 N.W. 22nd Street
Pompano Beach, FL 33069
Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 12/15/2022
Required Date 12/25/2022
Prepared By Greg Sale

Workflow ID 07
Status Board 2 Documents
Description Ibis De-silt and TV

Change Order 0
Project No
Invoice to Y
follow

Comments :

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	1801	54617	Ibis De-silt and TV	100,000.00	100,000.00
1	EA	1801	54613	Ibis De-silt and TV	38,666.00	38,666.00

Total : \$138,666.00

Approval Information

SUSAN P. SCHEFF	Board	12/20/2022 10:29 AM
CLIFFORD D. BEAT	Executive Director	12/20/2022 10:16 AM
KATHLEEN E. ROUN	Finance Director	12/19/2022 1:30 PM
LAURA L. HAM	Budget Manager	12/16/2022 3:22 PM
Kimberly A. Leser	District Engineer	12/15/2022 1:00 PM
KENNITH R. ROUN	Department Manager	12/15/2022 10:57 AM
Greg Sale	Requester	12/15/2022 8:48 AM

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

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

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

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



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EXECUTIVE SUMMARY

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

DATE: January 25, 2023

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

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

RE: Unit of Development No. 18 – Ibis Golf and Country Club
Consider Change Order No. 1 to Solitude Lake Management
Purchase Order No. 22-862 Significant Lakes Alum Treatment Project

Background

On August 24, 2022, the Board considered and approved an Award of Contract to Solitude Lake Management for the Significant Lakes Alum Treatment Project. In accordance with the conditions of Northern's Project Manual, a Notice to Proceed is required to be issued by the earlier of 30 days after the contract is executed or 90 days after the bid opening. The bid opening occurred on August 3, 2022, however, the Agreement was not able to be fully executed until December 14, 2022, thereby delaying the ability to issue the Notice to Proceed in accordance with the Project Manual conditions.

Change Order No. 1 stipulates that regardless of any provisions in the Project Manual to the contrary, a Notice to Proceed may be issued on or before 90 days from the date of execution of the Project Manual Agreement.

Fiscal Impact

There are no fiscal impacts associated with Change Order No. 1.

Recommendation

The District Engineer and General Counsel recommend approval of Change Order No. 1 to Solitude Lake Management's Contract to reflect the noted changes to the Project Manual Conditions.

CHANGE ORDER

No. 1

PROJECT: Unit No. 18 Ibis Significant Lakes Alum Treatment Project (PRJ-621)

DATE: January 10, 2023

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

CONTRACT FOR: Unit No 18 Ibis Significant Lakes Alum Treatment Project

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

Description: Project Manual Conditions require the Notice to Proceed to be issued the earlier of 30 days after the contract is executed or 90 days after the Bid Opening occurs. The Project Manual Agreement was not fully executed until December 14, 2022 due to delays in receipt of required insurance certificates and bonds.

Contractor: Solitude Lake Management

Purpose: Regardless of any provisions in the Project Manual to the contrary, a Notice to Proceed may be issued on or before 90 days from the date of execution of the Project Manual Agreement

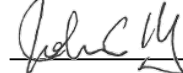
CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ 746,745.76	Original Contract Time: Application 1 Substantial Completion: 60 Days (February 19, 2023) Final Completion: 90 Days (March 21, 2023) days or date
Previous Change Order No. 0 to No. 1 \$ 0.00	Net change from previous Change Order 0 days
Contract Price prior to this Change Order \$ 746,745.76	Contract Time prior to this Change Order Substantial Completion: 60 Days (February 19, 2023) Final Completion: 90 Days (March 21, 2023)
Net Increase of this Change Order \$ 0.00	Net Increase (decrease) of this Change Order 0 days
Contract Price with all approved Change Orders \$ 746,745.76	Contract Time with all approved Change Orders Substantial Completion: 60 Days (February 19, 2023) Final Completion: 90 Days (March 21, 2023)

APPROVED:

NPBCID
Matthew J. Boykin
President, Board of Supervisors

ACCEPTED:

Solitude Lake Management



Contractor



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EXECUTIVE SUMMARY

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

DATE: January 25, 2023

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

RE: Unit of Development No. 31 – BallenIsles Country Club
Consider Approval of Purchase Order No. 23-213 to Shenandoah Construction
Roadway Drainage Pipe Cleaning and Inspection

Background

Northern Palm Beach County Improvement District maintains the surface water management system in Unit 31, BallenIsles. As part of Northern's ongoing five year maintenance program for roadway drainage pipe and culvert inspection, multiple roadway drainage pipes within BallenIsles Drive have been designated for evaluation. This evaluation identifies any defects, damages and/or sediment accumulation for repair/removal.

A request for quotations was sent to three of Northern's General Services Contractors and two quotes were received. The quote from Hinterland Group, Inc. is for \$218,488.00 and the quote from Shenandoah Construction is for \$226,850.00, a difference of \$8,362.00 or approximately 1% (see attached bid tabulation). Based on past performance issues experienced with Hinterland Group, Inc., Staff recommends award of the Purchase Order for this work to Shenandoah Construction as the lowest and best bid. Shenandoah Construction has conducted similar work for Northern in the past and is highly qualified to complete the scope of this project.

Fiscal Impact

There are sufficient maintenance funds budgeted in the FY2022/2023 budget to accommodate this expenditure.

Recommendation

Northern Staff recommends Board approval of the referenced Purchase Order No. 23-213 in the amount of \$226,850.00 to Shenandoah Construction.

BID FORM
Ballen Isles De-silt And T.V.
Unit #31

Hinterland

Shenandoah

Crocs

Item	Description	Unit	QTY
1	Pipe Cleaning and TV	31	1
2			
3			
4			
5			
6			
7			
8			
9			
10			

Unit Cost	Item Cost
	\$218,488.00
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	\$226,850.00
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	no bid
	-
	-
	-
	-
	-
	-

Total Bid Price

\$218,488.00

\$226,850.00

no bid



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

23-213

Purchase Order

Vendor :661

Shenandoah Construction

1888 N.W. 22nd Street
Pompano Beach, FL 33069
Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 12/15/2022
Required Date 12/25/2022
Prepared By Greg Sale

Workflow ID 07
Status Board 2 Documents
Description Ballen Isles De -silt and Tv bid

Change Order 0
Project No
Invoice to Y
follow

Comments : we will be using \$26,850.00 in reserves

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	3101	54613	Ballen Isles De -silt and Tv bid	126,850.00	126,850.00
1	EA	3101	54617	Ballen Isles De -silt and Tv bid	100,000.00	100,000.00

Total : \$226,850.00

Approval Information

SUSAN P. SCHEFF Board 12/20/2022 10:26 AM
CLIFFORD D. BEAT Executive Director 12/20/2022 10:16 AM
KATHLEEN E. ROUN Finance Director 12/19/2022 1:31 PM
LAURA L. HAM Budget Manager 12/16/2022 3:22 PM
Kimberly A. Leser District Engineer 12/15/2022 1:01 PM
KENNITH R. ROUN Department Manager 12/15/2022 10:57 AM
Greg Sale Requester 12/15/2022 8:38 AM

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

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

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

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



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

EXECUTIVE SUMMARY

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

DATE: January 25, 2023

FROM: Laura Ham, Budget & Tax Roll Manager

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

RE: Unit of Development No. 49 – Northern Palm Beach County Business Park
Consider Certificates of Correction

Background

In August 2022, two parcels approximating 9.45 acres were conveyed to the District by Congress Avenue Properties, Ltd. The two parcels had lake portions encumbered by Water Management Easements dedicated to Northern and contained water management facilities that Northern maintains. While the parcels were owned by the developer, Northern and the Town of Lake Park levied non-ad valorem assessments on the parcels.

Fiscal Impact

These Certificates of Correction provide for a net decrease of \$16,246.85 in total maintenance assessments. The affected funds have sufficient fund balance to absorb the decreases.

Recommendation

Northern Staff recommends the Board approve the issuance of Certificates of Correction to correct the 2022 assessments for these District-owned exempt parcels.



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

Palm Beach County

To: Tax Collector

You are hereby authorized to correct the assessment, rate/basis, or legal description of the Non-Ad Valorem Assessment Roll as follows: 2022.
Tax year

Parcel or folio number 36434219260040000			
Name to whom assessed NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT			
Address 359 HIATT DR PALM BEACH GARDENS FL 33418-7106			
<input type="checkbox"/> Change legal description to:		N/A	
<input checked="" type="checkbox"/> Change rate/basis from:	Maint: \$1,718.68 Debt: \$ 0.00	to:	Maint: \$0.00 Debt: \$0.00
<input checked="" type="checkbox"/> Change non-ad valorem assessment from:	Maint: \$11,158.53 Debt: \$ 0.00	to:	Maint: \$0.00 Debt: \$0.00
State reason for correction: Exempt property			

Attach additional documents when necessary

Local government representative _____ Date _____

Northern Palm Beach County Improvement District

Name of government unit or taxing authority

Original: Tax Collector

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



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

Palm Beach County

To: Tax Collector

You are hereby authorized to correct the assessment, rate/basis, or legal description of the 2022.
Non-Ad Valorem Assessment Roll as follows: Tax year

Parcel or folio number 36434219250050000			
Name to whom assessed CONGRESS AVENUE PROPERTIES LTD CONGRESS BUSINESS PARK ASSN INC C/O			
Address 3825 PGA BLVD STE 1003 PALM BCH GDNS FL 33410-2991			
<input type="checkbox"/>	Change legal description to:	N/A	
<input checked="" type="checkbox"/>	Change rate/basis from:	Maint: \$1,718.68 Debt: \$ 0.00	to: Maint: \$0.00 Debt: \$0.00
<input checked="" type="checkbox"/>	Change non-ad valorem assessment from:	Maint: \$5,088.32 Debt: \$ 0.00	to: Maint: \$0.00 Debt: \$0.00
State reason for correction: Exempt property			

Attach additional documents when necessary

Local government representative Date

Northern Palm Beach County Improvement District

Name of government unit or taxing authority

Original: Tax Collector

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

**RECOMMENDED DISBURSEMENTS FOR
JANUARY 25, 2023 BOARD MEETING**

	BOND/COI**	EIPC*	NOTE PROCEEDS	LANDOWNER FUNDS	TOTALS
Unit No. 2C - Alton	9,960.96			31,657.68	41,618.64
Unit No. 5 - Henry Rolf			1,798.00		1,798.00
Unit 16 - P. B. Park of Commerce	1,783.50	-		594.50	2,378.00
Unit No. 53 - Arden	1,232,806.14				1,232,806.14
	1,244,550.60	-	1,798.00	32,252.18	1,278,600.78

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 168

JANUARY 25, 2023

	BOND	LANDOWNER FUNDS	TOTALS
CONSTRUCTION:			
J. W. Cheatham, LLC (Alton Parcel G Phase 3)	<u>8,397.00</u>	<u>31,657.68</u>	40,054.68
MISCELLANEOUS:			
Davidson Fixed Income Mgmt.	77.58		
NPBCID Reimbursement (NPBCID Personnel time)	<u>1,486.38</u>		1,563.96
	9,960.96	31,657.68	41,618.64

**UNIT OF DEVELOPMENT NO. 5
DISBURSEMENT NO. 15
JANUARY 25, 2023**

	<u>NOTE PROCEEDS</u>	<u>TOTAL</u>
PROFESSIONAL SERVICES:		
Caldwell & Pacetti	<u>1,798.00</u>	
(Legal Services)		1,798.00
	<u>1,798.00</u>	<u>1,798.00</u>

**UNIT OF DEVELOPMENT NO. 16
DISBURSEMENT NO. 132
JANUARY 25, 2023**

	<u>BONDS</u>	<u>LANDOWNER FUNDS</u>	<u>TOTAL</u>
OTHER PROFESSIONALS:			
Caldwell & Pacetti	<u>1,783.50</u>	<u>594.50</u>	
(Legal Services)			2,378.00
	<u>1,783.50</u>	<u>594.50</u>	<u>2,378.00</u>

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 117
JANUARY 25, 2023**

	BOND	COST OF ISSUANCE	TOTAL
CONSTRUCTION:			
Centerline Utilities, Inc. (PODS D-southeast, D-southwest & I-north)	1,213,957.08		
			1,213,957.08
ENGINEERING:			
Arcadis (CE Services - PO#21-883)	694.50		
Michael Schorah & Assoc. (PE Construction Phase)	17,016.75		
			17,711.25
MISCELLANEOUS:			
NPBCID Reimbursements: (NPBCID Personnel Time)	1,137.81		
			1,137.81
	1,232,806.14	-	1,232,806.14

UNIT NO. 2C – ALTON

STATUS REPORT



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

EXECUTIVE SUMMARY

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

DATE: January 25, 2023

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

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

RE: Unit of Development No. 16 – Palm Beach Park of Commerce
Consider Award of Contract to J.W. Cheatham, LLC
Purchase Order No. 23-281
Venture Way Extension Project

Background

In accordance with the Plan of Improvements (POI) as amended on August 25, 2021, Northern is authorized to construct certain roadway improvements in the Palm Beach Park of Commerce. Plans including earthwork, paving, grading, drainage, water and sewer improvements were prepared by the Landowner's engineer and reviewed by Northern's District Engineer. Private improvements are also included and will be funded by the landowner, PB44 FL, LLC. This project was advertised for public bid on December 11, 2022 and December 18, 2022. Five bids were received on January 10, 2023, and opened publicly at Northern's office. The bids were verified using a spreadsheet, and the apparent low bidder is J.W. Cheatham, LLC in the amount of \$499,118.60 for the public improvements and \$433,515.00 for the private improvements. The total bid amount for this project is \$932,633.60.

The engineer's opinion of probable cost for the Public Improvement Project was \$714,053 and Private Improvements cost of \$472,005 for a total estimated project cost of \$1,186,057, so the lowest bid received is lower than the estimate. Therefore, it is the opinion of Northern's District Engineer that the bids represent the value of the project in the marketplace today.

Based on a review of the qualifications presented in the bid package and subject to the bidder's ability to provide the required payment and performance bonds, we recommend that J.W. Cheatham, LLC be designated the lowest and best bid for this project.

Fiscal Impact

There are sufficient Bond funds budgeted for the publicly funded improvements and Northern has entered into a Funding Agreement with the landowner for the private components. The Landowner has provided funds amounting to 125% of the cost to construct the private components.

Recommendation

Northern Staff and the District Engineer recommend Award of Contract for Construction and Purchase Order No. 23-281 to J.W. Cheatham, LLC in the amount of \$932,633.60 which includes \$499,118.60 for POI improvements and \$433,515.00 for private improvements.

**Venture Way Extension West of Park of Commerce Blvd
Unit 16 PRJ-633
BID SUMMARY**

		J.W. Cheatham	MJC Land Development	R&D Paving	Rosso Site Development	American Design Engineering Construction
Public Improvements Bid Subtotal	UNIT PRICE	\$ 499,118.60	\$ 588,428.60	\$ 649,786.51	\$ 636,215.98	\$ 881,823.40
Private Improvements (Alternate 1) Bid Subtotal	UNIT PRICE	\$ 433,515.00	\$ 357,091.00	\$ 391,773.00	\$ 453,748.05	\$ 554,610.00
Public and Private Improvements Grand Total		\$ 932,633.60	\$ 945,519.60	\$1,041,559.51	\$1,089,964.03	\$1,436,433.40



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

23-281

Purchase Order

Vendor :080

J.W. CHEATHAM, LLC.

7396 WESTPORT PLACE
WEST PALM BEACH, FL 33413
Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 01/11/2023
Required Date 01/25/2023
Prepared By KATHLEEN J. MALONEY-POLLACK

Workflow ID 07
Status Board 2 Documents
Description PRJ 633 Unit 16 PBPOC Venture Way
Extension Project

Change Order 0
Project No 633
Invoice to Y
follow

Comments : This project was advertised for bid on December 11, 2022 and December 18, 2022The Private Improvements total \$433,515.00 which is less than the Eng. Estimate for the Private Improvements funded by the landowner via Funding Agreement No. 3-Approved Dec. 2022 Board

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	1603	56302	PRJ 633 Unit 16 Venture Way Extension Project - Public Improvements	499,118.60	499,118.60
1	EA	160C	56302	PRJ 633 Unit 16 PBPOC Venture Way Extension Project - Private Improvements	433,515.00	433,515.00
Total :					\$932,633.60	

Approval Information

SUSAN P. SCHEFF Board 01/17/2023 9:54 AM
CLIFFORD D. BEAT Executive Director 01/17/2023 9:48 AM
KATHLEEN E. ROUN Finance Director 01/13/2023 3:24 PM
LAURA L. HAM Budget Manager 01/12/2023 2:00 PM
Kimberly A. Leser District Engineer 01/12/2023 1:55 PM
KENNITH R. ROUN Department Manager 01/12/2023 1:50 PM
KATHLEEN J. MALO Requester 01/12/2023 1:32 PM
LAURA L. HAM Budget Manager 01/12/2023 12:12 PM
Kimberly A. Leser District Engineer 01/12/2023 11:02 AM
KENNITH R. ROUN Department Manager 01/11/2023 10:43 AM
KATHLEEN J. MALO Requester 01/11/2023 9:14 AM

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

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

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

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



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

EXECUTIVE SUMMARY

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

DATE: January 25, 2023

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

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

RE: Unit Nos. 5A, 16, 19, 21, 23, 24, 27B, 29 & 45
Consider Ratification of Change Order No. 5
Aquatic Vegetation Control, Inc. (AVC)
Aquatic Weed Control and Marsh Maintenance

Background

Northern owns the lakes and created wetlands within the Old Marsh community. Prior to October 2020, aquatic weed control and marsh maintenance for these areas was administered by the District through its annual contracted services. At the request of the Old Marsh Golf Club, a Maintenance Agreement between Northern and Old Marsh Golf Club, Inc. was approved in September 2020 to allow for the Golf Club to provide for this maintenance. On December 14, 2022, after approximately six months of correspondence and meetings between Northern and the Golf Club concerning deficiencies in the Golf Club's compliance with the maintenance terms of the Agreement, a letter was sent advising the Old Marsh Golf Club that Northern was assuming full control of the provision of all maintenance services which were the subject of the Maintenance Agreement, and would be invoicing Old Marsh Golf Club, Inc. for the costs incurred as a result of Northern's required assumption of these maintenance services.

Attached is Change Order No. 5 to AVC in the amount of \$136,531.00 to add the Aquatic Weed Control and Marsh Maintenance services within Unit 21, Old Marsh, to the Aquatic Weed Control & Marsh Maintenance contract for Unit Nos. 5A, 16, 19, 21, 23, 24, 27B, 29 & 45, effective December 14, 2022.

Fiscal Impact

This Change Order will be added to the contract with AVC for these services within Unit 21, Old Marsh, from December 14, 2022, through September 30, 2023. The cost of this Change Order will be billed to the Golf Club pursuant to Section 9(C) of the Maintenance Agreement between Northern Palm Beach County Improvement District and Old Marsh Golf Club, Inc. dated September 24, 2020.

Recommendation

Northern Staff recommends approval of Change Order No. 5 in the additional amount of \$136,531.00 to Aquatic Vegetation Control, Inc.

CHANGE ORDER

No. 5

PROJECT: Unit Nos. 5A, 16, 19, 21, 23, 24, 27B, 29 & 45

DATE: 1/25/2023

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

CONTRACT FOR: Aquatic Weed Control and Marsh Maintenance

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

Description: To add the Aquatic Weed Control and Marsh Maintenance services within Unit 21, Old Marsh to the contract for FYE 9/30/2023 as follows: 1) Weed Control for nine months (January through September 2023) at \$4,189.50 a month, 2) Marsh Maintenance services of up to ninety-five (95), five(5)-man crew days at \$1,032.90 a day, plus up to \$700 of total inspection/observation supervisor fees for the period December 14, 2022 through September 30, 2023.

Contractor: Aquatic Vegetation Control
 1860 West 10th Street
 Riviera Beach, FL 33404

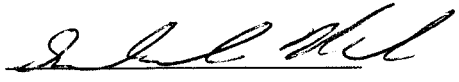
Purpose: See description above

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ <u>559,210.60</u>	Original Contract Time <u>365 days</u> days or date
Previous Change Order No. <u>1</u> to No. <u>4</u> \$ <u>(211,104.37)</u>	Net change from previous Change Order <u>0 days</u>
Contract Price prior to this Change Order \$ <u>348,106.23</u>	Contract Time prior to this Change Order <u>365 days</u> days or date
Net (Increase) of this Change Order \$ <u>136,531.00</u>	Net Increase (decrease) of this Change Order <u>0 days</u>
Contract Price with all approved Change Orders \$ <u>484,637.23</u>	Contract Time with all approved Change Orders <u>365 days</u>

APPROVED:

APPROVED:

NPBCID
 Matthew J. Boykin
 President, Board of Supervisors


 Contractor: Aquatic Vegetation Control, Inc.
 Salvador Medina

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

MEMORANDUM

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

DATE: January 25, 2023

FROM: Susan P. Scheff, District Clerk

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

RE: Public and Community Relations Board Report

Community Relations

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

Florida Association of Special Districts
Forum Club of the Palm Beaches
Leadership Palm Beach County
National Pollutant Discharge Elimination System
Palm Beach County Local Mitigation Strategy
Palm Beach North Chamber of Commerce

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

Unit No. 2C	Alton
Unit No. 5A	Vista Center of Palm Beach
Unit No. 9A/9B	Abacoa I & II
Unit No. 11	PGA National
Unit No. 14	Eastpointe
Unit No. 16	Palm Beach Park of Commerce
Unit No. 18	Ibis Golf & Country Club
Unit No. 21	Old Marsh
Unit No. 29	North Fork Development
Unit No. 43	Mirasol

3. Jay Kneiss attended the Florida Association of Special Districts Quarterly Meeting held in Jacksonville January 12 & 13. Dan Beatty virtually attended the Board Meeting held on January 12.
4. Katie Roundtree made a presentation on Special Districts at the Palm Beach North Governmental Affairs Committee Meeting held virtually on January 13.

Training

1. Laura Ham participated in a CPE webinar sponsored by DAC entitled, "Practical Considerations for Events 15 & 16 in Continuing Disclosure Undertakings (Amended SEC Rule 15c2(12)) on December 20.
2. Katie Roundtree moderated two CPE webinars sponsored by FGFOA on January 12 and 19.
3. Northern's Operations Department attended all-day Data Flow Training held on-site on January 18.

Media

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

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

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

NORTHERN NOTES

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



Living with Snakes

Living in Florida, you have no doubt seen snakes in your travels. A fear of snakes, or Ophidiophobia, is common in many people. Interactions between people and venomous snakes in residential areas are much less common than those involving non-venomous species. The risk of snakebite (venomous or non-venomous) is minimal. Snakes defend themselves primarily by fleeing but may bite if captured or harmed. However, biting is not a sign that they are dangerous; it is the only way most snakes have to defend themselves.

Depending on your point of view, Florida is blessed or cursed with a rich diversity of snakes. Forty-four species of snakes are found in every conceivable habitat, from coastal mangroves and saltmarshes to freshwater wetlands and dry uplands. Many species thrive in residential areas.

Most snakes you encounter are likely to be non-venomous. By recognizing snakes and understanding their habits, you can take a more relaxed attitude toward them and appreciate them as an integral part of Florida's wildlife. Northern is thrilled that greenways and preserves within our area can support a broad diversity of wildlife, including snakes.

Only six of Florida's 44 snake species are venomous, the eastern coral snake, the southern copperhead, the cottonmouth, the eastern diamondback rattlesnake, the timber rattlesnake, and the dusky pygmy rattlesnake. Out of the six, just four of them live south of Gainesville. Most Florida snakes are harmless and play a key role by keeping rodent populations under control. Even the venomous species are not particularly dangerous unless stepped on or otherwise provoked.

Eastern diamondback rattlesnakes are solitary animals that are effective ambush predators. Since these snakes are cold-blooded, they bask in the sun to regulate their body temperatures. This species uses gopher tortoise burrows, armadillo holes, stump holes and root channels to avoid inclement weather. These shelters keep them warm when air temperatures become too cold for surface activity. While foraging, rattlesnakes use vegetation for cover, relying on camouflage to conceal them. They are ambush predators, meaning they sit and wait in a coiled position for prey to cross their path. They use their thermal pits to help them locate warm-blooded prey. These snakes mostly eat mammals such as mice, rabbits, rats, and squirrels and occasionally eat ground-dwelling birds.

When camouflage fails, and they feel threatened, the snake will begin to puff itself up to look larger and more intimidating. Eventually, it may rattle its tail to scare off the threat. Rattlesnakes, like many animals, would prefer to leave a dangerous situation silently. When given the opportunity, rattlesnakes will flee from human encounters. If you see a rattlesnake in the wild, it is best to give it space or let it slither away.

What should you do when you come upon a snake? Just stand back and observe it. Snakes don't purposefully position themselves to frighten people. They'd much rather avoid encounters and will usually flee.

There is no good reason to kill a snake except in the unlikely situation of a venomous snake posing immediate danger to people or pets. Snakes usually bite people only if assaulted; it's their only means of self-defense. Even a venomous snake in the woods or crossing the road poses no threat and should be left alone. Also, large snakes travel in large areas, so one you see in your yard today may be far away tomorrow. When the temperature is cooler or cold the snakes are very slow to move and mostly harmless.

The frequent sighting of snakes near dwellings or outbuildings may indicate the presence of rodents. Removing brush, lumber, or other debris accumulations will discourage rodents and snakes. Homeowners should also police rodent food sources like chronically spilled bird seed under feeders or pet food scraps regularly.

If you are bitten by a venomous snake, call 911 immediately. Miami Dade Fire Rescue maintains the largest and only antivenom bank for public use in the United States and provides antivenom to hospitals in the tri-county area, but also deploys antivenom via emergent shipping to out-of-area hospitals. If you have a snake, Africanized honey bee or large or small animal emergency or nuisance, 911 will dispatch the Venom Response Team.

Attempting to harass, handle, or kill snakes significantly increases your chances of being bitten. It is best to adopt a "leave it be" attitude for all snakes. This attitude can also help to prevent the needless killing of harmless snake species. If you are not 100% sure of the identity of a snake, "leave it be."

Information obtained from Florida's Fish and Wildlife Conservation Commission at: <http://myfwc.com/conservation/you-serve/wildlife/snakes/>

NPDES TIP: Please pick up after your pet. When pet waste is washed into lakes or canals the waste decays, using up oxygen and sometimes releasing ammonia. Low oxygen levels and ammonia combined with warm temperatures can kill fish. Pet waste also contains nutrients that encourage weed and algae growth. Overly fertile water becomes cloudy and green –unattractive for boating and fishing. Perhaps most importantly, pet waste carries diseases which make water unsafe.

'A hospital is a good thing': With resident support, Palm Beach Gardens OKs new hospital at Alton

Meetings with residents paved the way for the Palm Beach Gardens City Council to approve a hospital with up to 300 beds unanimously.

Lianna Norman

Palm Beach Post



PALM BEACH GARDENS — The residents of Alton are warmly welcoming an idea they once rejected: a hospital with up to 300 beds and even a helistop.

On Thursday night, the Palm Beach Gardens City Council unanimously approved the proposal by Universal Health Services to bring northern Palm Beach County's third large hospital to the planned community along Donald Ross Road — and with a surprising amount of resident support.

When residents and council members first heard of the health care company's plans to build near the neighborhood along Machiavelli Way two years ago, they were anxious to see the span of the project and if the effects would be felt in their backyards.

A group of Alton residents even hired an attorney to assist them in fighting against what they thought would be a sprawling hospital right next door. On Thursday night, that attorney told the council that he was happy to deliver news of his clients' full support, which came by way of workshops and resident collaboration with both the city's staff and Universal Health Services' planners.

"When they found out that the hospital was going up in their backyards, they were concerned," said the attorney, Dylan Bradenburg. "And we've come a long way in the last two years: from a group of residents who wanted to stop this from happening, to me standing in front of you tonight in support of this project and asking that you consider its approval."

Meetings between residents, planners helped to clear way for hospital's approval

The City Council's vote was the only approval the hospital needed to proceed. It would be one of the first in South Florida to be built after Gov. Ron DeSantis eliminated the need for their proponents to obtain a certificate of necessity to the Florida Agency for Healthcare Administration.

The complex, as of now unnamed, will sit about 4 miles apart from both Jupiter Medical Center, which had 327 beds when the new hospital was proposed and is in the midst of a campus expansion, and Palm Beach Gardens Medical Center, which has 199 beds.



Council member Marcie Tinsley said that the resident involvement in this project was at a level that she'd never seen, resulting in a thoughtful plan and easy approval process. Ten Palm Beach Gardens residents submitted comments to the council at Thursday's meeting, expressing their support for the project's approval. No one rose to speak against it.

“While none of us objected in principle to the project, we were concerned about the scope,” Alton resident Shelley Freeman said. “We reached out to the city and to UHS and we had highly productive meetings and found much common ground among our concerns. ... They relocated their seven-story hospital building to the northern end of the parcel, more than three football fields away from our homes.”

According to Freeman, who lives on the north side of Machiavelli Way, this was no simple task for the design studio and planners of the project. In fact, the design studio had to hire a new architect to make the building relocation possible for the residents.

While strategizing to relocate the seven-story hospital further away from Alton residents' yards, plans were also drawn up to keep noise and waste from the hospital to the end of the property furthest away from residents.

The change of layout on the 32-acre site is a reversal from the medical complex's original design. The medical office building that was originally planned for the north end of the property will now be a buffer between residents and the seven-story, 300-bed hospital. This will create the most distance possible between the neighborhood at Machiavelli Way and the hospital's emergency entrance, employee parking and helipad.

'This is not a trauma hospital': Helipad reserved for patient health emergencies

The helipad was once a huge sore spot with residents who opposed the project, but it will rarely be used, said Ken Tuma, a lead planner for Urban Design Studio of West Palm Beach, the landscaping and architecture firm that Universal hired for the project.

"This is not a trauma hospital," Tuma said Thursday. "Helicopters are not going to be flying there. The reason why the helistop is there is for one reason, and one reason only: It is to allow for a patient who has care needs beyond the hospital to be taken somewhere else. It's really important to have that facility in our area."

Tuma pointed out that the majority of these helistops are not often used. There are similar helistops nearby at Palm Beach Gardens Medical Center and at Wellington Regional Medical Center, which Universal Health Services also owns.

"A hospital is a good thing. It's nice to have a project that we know will help residents," Mayor Chelsea Reed said. "Our city prides itself on a high level of service, and we're going to be able to keep providing that with this project."

Tinsley, a resident of the area, closed Thursday's meeting by expressing how her feelings, like those of her neighbors, have changed about the project.

"I live right down the street from this site," Tinsley said. "I had a lot of concerns two years ago, when this was brought to my attention. ... And you guys have really come a long way. I want to thank the residents and our staff, for having the perseverance

and really sticking to what they truly believe in, which is good planning. ... Without the residents' involvement, I don't think it would be this easy for us.”

Lianna Norman covers northern Palm Beach County for The Palm Beach Post. You can reach her at lnorman@pbpost.com. You can follow her reporting on social media [@LiannaNorman](https://twitter.com/LiannaNorman) on Twitter.

Another year, another delay: Lawsuit pushes State Road 7 extension start date to 2028

The extension would relieve traffic in Palm Beach County's fast-growing western communities. It would be built across West Palm Beach's water supply.

Valentina Palm

Palm Beach Post



- Construction now delayed until 2028
- It would create a 4-lane road between Okeechobee and Northlake
- A major issue is concern over West Palm's drinking water

THE ACREAGE — The long-discussed plan to extend State Road 7 and build a traffic-relieving corridor for the western communities across West Palm Beach's water supply will be at a standstill for yet another year.

The Palm Beach County Planning and Transportation Agency moved to delay construction until 2028 for the four-lane, north-south road between Okeechobee and

Northlake boulevards because the project is still wrapped up in a lawsuit with the city of West Palm Beach.

Waiting for the legal battle to resolve and adjustments to building costs are expected to push back the project — already delayed for five years — and increase its price tag by \$46 million to a total of \$134 million.

“Here we go again,” said Keith Jordano, a member of the Indian Improvement District Board of Supervisors, which helps to govern The Acreage. “Where are they going to put the traffic? What is it going to take?”

Members from the agency’s board voted 12-6 on Dec. 17 to approve a request by the state’s Department of Transportation to remove the expansion of State Road 7 from its five-year planning goals for another year and to allocate the \$80 million already set aside for the project to other improvements elsewhere in the state.

The county's Planning and Transportation Agency first identified the extension as a priority in 2004, but West Palm Beach has spent millions challenging its construction. The case is scheduled to have a hearing in October 2023.

'A great moment for Boca Raton':[Brightline station opens for business](#)

[Spanning the Intracoastal:Repairs coming to Blue Heron bridge in 2023. What users of Phil Foster Park need to know](#)

[Southwest Airlines meltdown:Frustration mounts as flight cancellations cause delays for Southwest passengers](#)

State and county planners say the road is crucial to easing traffic congestion in the western communities, which have developed rapidly, and to ensure roads near Royal Palm Beach and The Acreage are safe for emergency evacuations.

The city of West Palm Beach argues that extending State Road 7 would contaminate the Grassy Waters Preserve, a 23-mile wetland that is the city's main source of drinking water.

“That is our only source of water,” said Sal Faso, president of the North County Neighborhood Coalition, an organization that represents groups such as Ibis Golf & Country Club, which is in the extension's path. “You lose the water, we're done.”

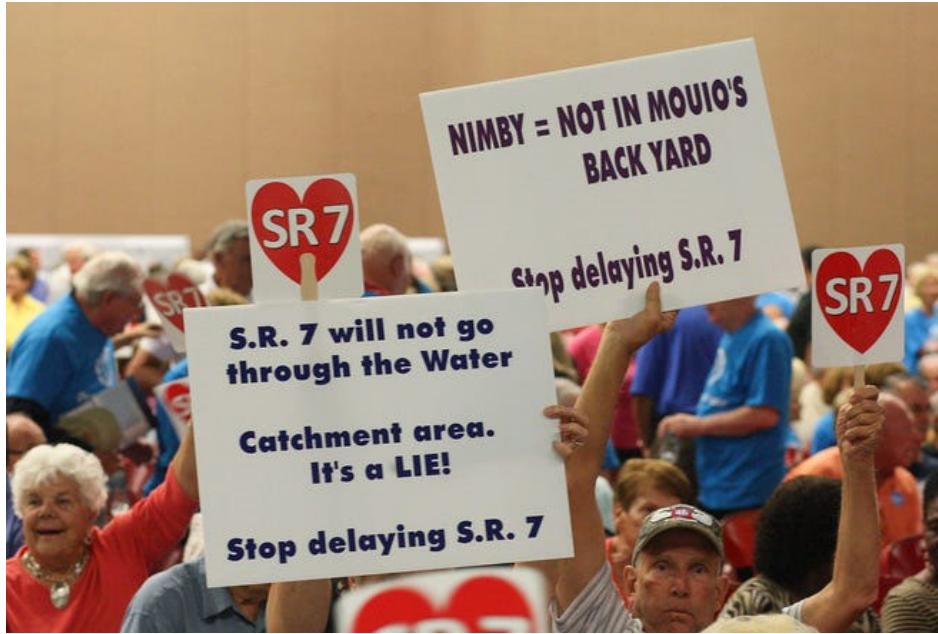
FDOT presented updated plans this year that included measures to counter environmental concerns such as installing sound barriers, buffers, and drainage systems to avoid spills and prevent runoff from seeping into the groundwater.

The State Road 7 extension would serve as an alternative to Royal Palm Beach Boulevard, which receives all incoming traffic from the east and west coming through Southern or Okeechobee boulevards. The flow of cars causes rush-hour delays, and one crash can lead to hour-long backups.

Lou Colantuoni, who has lived in The Acreage since 1980, says the project can't wait another five years.

He says traffic has plagued the mostly rural district because congestion along the major roads has redirected cars and trucks onto its narrow streets while no other roads have been built to support the growing population of the western communities.

"That keeps putting more and more stress on the same road system we've had for a long time," said Colantuoni. "These projects need to be prioritized and finished. People have waited in the western communities for decades."



State Road 7 extension would be done in two segments

The proposed expansion of State Road 7 includes two parts. The first would widen the two-lane stretch from Okeechobee Boulevard to 60th Street North to a four-lane road. The second would pave a new road from 60th Street North to Northlake Boulevard, bisecting the preserve to connect the new street to a service road built in Ibis, a luxury community along Northlake west of Florida's Turnpike.

Jordano, who settled in The Acreage 24 years ago, says construction of the extension is way overdue.

"There's no way that road shouldn't have been built 30 years ago," said Jordano.

"Except for people with money paying to block this road."

Residents from the western communities have been counting on the project for years, Jordano said. Building a second north-southbound corridor would remove pressure from Royal Palm and Northlake boulevards and from streets such as Orange and Coconut roads in The Acreage.

Before Ibis or any other developments were approved, he said, it was understood that State Road 7 would be built but now, "it's become a 'not in my backyard' kind of issue."

West Palm Beach worries about its water supply

West Palm Beach has fiercely opposed the project, saying it poses an environmental threat to the preserve and that it can't risk contamination of its water supply. The patch of wetlands, however, already has Northlake cutting horizontally through it.

"Two wrongs don't make a right," said Faso, who believes the road should be built out west. "You don't add insult to injury by adding State Road 7 and another 20,000 cars to the equation."

In 2018, the city found fertilizers used in the Ibis golf fields contaminated the preserve with phosphorus. Area residents also report flooding along Northlake constantly pushes water runoff into the preserve.



Colantuoni says the traffic congestion has changed the rural feel of The Acreage.

Twenty years ago, he said, the two-lane street of Coconut Road was lightly transited, and the daily sights of deer, horses and even wild hogs were common. Now a line of cars backs up to his garage during morning and evening rush hours. He says he sits 15 minutes in traffic to pull in or out of his driveway.

"We were quite an equestrian community," said Colantuoni. "But over the years, due to more congestion and pressure, the equestrian community is not as robust as it once was, and that is a shame in itself."

Royal Palm Beach Mayor Fred Pinto says the project's delay raises concerns for growth in the western communities.

"In five years, with the amount of development in Avenir and the expansion going on Northlake is going to be tremendous," Pinto said, referring to a community of nearly 4,000 homes now under construction along Northlake in westernmost Palm Beach Gardens. "It's going to be a very, very challenging situation."

Valentina Palm covers Royal Palm Beach, Wellington, Loxahatchee and other western communities in Palm Beach County for The Palm Beach Post. Email her at vpalm@pbpost.com and follow her on Twitter at [@ValenPalmB](https://twitter.com/ValenPalmB).

State Road 7 lawsuit forcing delays of other Palm Beach County transportation projects

Work at several stops along Interstate 95 from Jupiter through Boynton Beach is among the projects affected.

[Mike Diamond](#)

Palm Beach Post

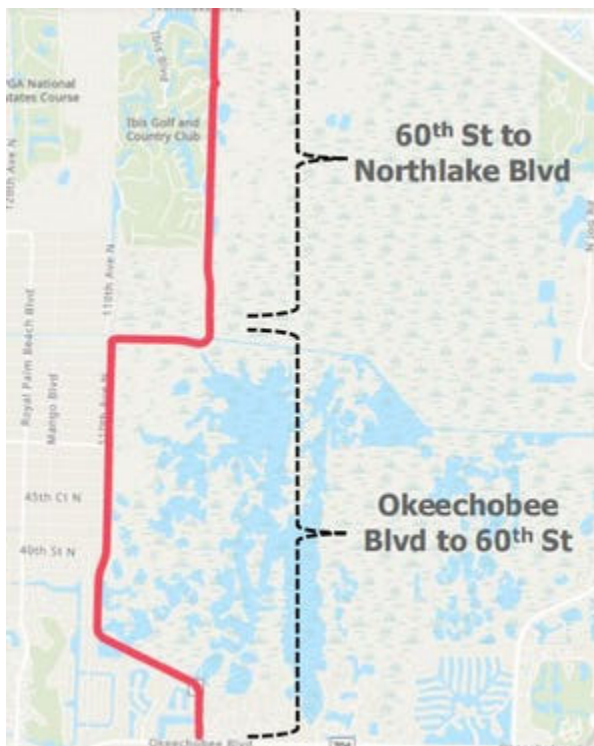
The State Road 7 extension lawsuit [is wreaking havoc](#) with other transportation projects in Palm Beach County, forcing several of them to be deferred to ensure that funding is available for the western communities' road project once the litigation is resolved.

Palm Beach Transportation Planning Agency staff recently presented a draft plan to TPA members to reflect projects to be funded through fiscal year 2028. The State Road 7 work is part of that plan; it had been expected to begin construction this year.

The legal challenge, mounted by West Palm Beach, seeks to stop SR 7 work. One project would extend it from 60th Street to Northlake Boulevard near Ibis Country Club; the work will appear on plans after 2028. The stretch from Okeechobee Boulevard to 60th Street is funded in 2028.

The delay has resulted in costs skyrocketing from \$80 million to \$127.1 million for the two projects, according to FDOT. The lawsuit is expected to be heard in October. The two SR 7 projects were "prioritized" as the county's number one and two projects in 2004.

Advocates argue the SR 7 work is needed to ease traffic congestion and improve traffic safety. West Palm Beach claims the project threatens the health and wildlife of Grassy Waters Preserve.



TPA Executive Director Valerie Neilson pledged to find additional funding sources to pay for projects that have had to be deferred once the SR 7 litigation is resolved. Among the deferred projects is work along Interstate 95 at Northlake Boulevard in Palm Beach Gardens, Boynton Beach Boulevard, 45th Street in West Palm Beach and Woolbright Road in Boynton Beach.

County Commissioner Maria Sachs, a TPA board member, voted against the tentative draft five-year plan after learning that expansion of Atlantic Avenue from Florida's Turnpike to Jog Road west of Delray Beach was not included in the fiscal year 2028 schedule.

She argued it made no sense to widen Atlantic Avenue from SR 7 to Jog Road and then not complete the project eastward to the turnpike at the same time. The SR 7-to-Lyons Road widening along Atlantic Avenue is on schedule to occur in fiscal year 2024; Lyons Road to the turnpike is on schedule for fiscal year 2027. Jupiter Mayor Jim Kuretski said he was disappointed to see that a study to review what could be done to improve an intersection on Indiantown Road was not included in the FY 2028 year.



The draft plan is expected to be acted upon by the TPA board later this year.

Also appearing on the fiscal year 2028 plan was a \$7.4 million project to widen a segment of the Sawgrass Expressway in northern Broward County from south of Sunrise Boulevard to north of Oakland Park Boulevard. The widening will increase the number of lanes to 10 from six.

Other new projects include:

- \$58 million to resurface the Beeline Highway west of Park Commerce Boulevard to east of Aviation Boulevard near Palm Beach Gardens.
- \$18.8 million for an overpass on Lyons Road at the turnpike to allow Flavor Pict Road to connect with Hagen Ranch Road. The Flavor Pict project is designed to alleviate traffic congestion along Lyons by providing an east-west link along Lyons Road. Currently, there is no such link along the 5-mile stretch of Lyons between Boynton Beach Boulevard and Atlantic Avenue.
- \$10 million to repair bridges along Indiantown Road in Jupiter.

Mike Diamond is a journalist at the [Palm Beach Post](https://www.palmbeachpost.com), part of the USA TODAY Florida Network. He covers Palm Beach County government. You can reach him at mdiamond@pbpost.com.



Northern Palm Beach County Improvement District
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EXECUTIVE SUMMARY

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

DATE: January 25, 2023

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

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

RE: Assessments Received to Date Status Report

Attached is the “Tax Collection Status” report with receipts to date for the 2022-2023 fiscal year. The Assessments Received to Date Report shows year-to-date collections of \$32,654,280, representing a 90.90% collected rate.

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

Through January			
Fiscal Year Ending	Total Budget \$	YTD Collected \$	Total YTD Collected % of Budget
2023	\$ 35,922,095	\$ 32,654,280	90.90%
2022	\$ 34,164,263	\$ 30,279,714	88.63%
2021	\$ 31,694,504	\$ 26,824,666	84.64%
2020	\$ 32,069,289	\$ 26,906,367	83.90%
2019	\$ 30,878,079	\$ 24,925,759	80.72%
2018	\$ 30,395,272	\$ 26,075,258	85.79%
2017	\$ 29,851,907	\$ 24,848,856	83.24%
2016	\$ 24,785,265	\$ 21,313,422	85.99%
2015	\$ 24,863,731	\$ 21,778,445	87.59%
2014	\$ 25,594,227	\$ 22,231,141	86.86%

The next expected distribution is scheduled for February 8, 2023.

Northern Palm Beach County Improvement District
 Summary Budget Comparison
 From 10/1/2022 Through 9/30/2023

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
UNIT 1 - MAINTENANCE FUND	48,001.19	55,080.00	(7,078.81)	87.14%	12.85%
UNIT 2 - MAINTENANCE FUND	341,854.89	380,235.00	(38,380.11)	89.90%	10.09%
UNIT 2A - MAINTENANCE FUND	116,211.62	129,498.00	(13,286.38)	89.74%	10.25%
UNIT 2A - DEBT FUND	308,313.88	342,260.00	(33,946.12)	90.08%	9.91%
UNIT 2C - MAINTENANCE FUND	334,534.14	357,240.00	(22,705.86)	93.64%	6.35%
UNIT 2C - DEBT SERVICE FUND	5,455,575.92	5,606,705.00	(151,129.08)	97.30%	2.69%
UNIT 3 - MAINTENANCE FUND	314,753.92	349,666.00	(34,912.08)	90.01%	9.98%
UNIT 3A - MAINTENANCE FUND	212,884.42	237,063.00	(24,178.58)	89.80%	10.19%
UNIT 3A - DEBT FUND	387,439.80	431,444.00	(44,004.20)	89.80%	10.19%
UNIT 4 - MAINTENANCE FUND	487,962.66	560,725.00	(72,762.34)	87.02%	12.97%
UNIT 5 - MAINTENANCE FUND	478,708.63	520,645.00	(41,936.37)	91.94%	8.05%
UNIT 5A - MAINTENANCE FUND	328,859.87	344,719.00	(15,859.13)	95.39%	4.60%
UNIT 5B - MAINTENANCE FUND	92,059.23	102,798.00	(10,738.77)	89.55%	10.44%
UNIT 5B - DEBT FUND	363,687.46	406,112.00	(42,424.54)	89.55%	10.44%
UNIT 5C - MAINTENANCE FUND	42,120.80	46,956.00	(4,835.20)	89.70%	10.29%
UNIT 5D - MAINTENANCE FUND	85,524.03	93,308.00	(7,783.97)	91.65%	8.34%
UNIT 7 - MAINTENANCE FUND	110,525.03	121,377.00	(10,851.97)	91.05%	8.94%
UNIT 9 - MAINTENANCE FUND	111,423.10	121,673.00	(10,249.90)	91.57%	8.42%
UNIT 9A - MAINTENANCE FUND	913,819.81	1,019,285.00	(105,465.19)	89.65%	10.34%
UNIT 9A - DEBT FUND	2,615,600.58	2,917,472.00	(301,871.42)	89.65%	10.34%
UNIT 9B - MAINTENANCE FUND	744,060.82	832,585.00	(88,524.18)	89.36%	10.63%
UNIT 9B - DEBT FUND	1,232,545.06	1,379,187.00	(146,641.94)	89.36%	10.63%
UNIT 11 - MAINTENANCE FUND	2,594,009.46	2,953,690.00	(359,680.54)	87.82%	12.17%
UNIT 12 - MAINTENANCE FUND	60,087.98	67,666.00	(7,578.02)	88.80%	11.19%
UNIT 12A - MAINTENANCE FUND	22,414.66	25,027.00	(2,612.34)	89.56%	10.43%
UNIT 14 - MAINTENANCE FUND	646,023.36	833,676.00	(187,652.64)	77.49%	22.50%
UNIT 15 - MAINTENANCE FUND	805,647.86	914,107.00	(108,459.14)	88.13%	11.86%
UNIT 16 - MAINTENANCE FUND	1,149,037.70	1,226,866.00	(77,828.30)	93.65%	6.34%
UNIT 16 - DEBT FUND	515,960.46	550,908.00	(34,947.54)	93.65%	6.34%
UNIT 18 - MAINTENANCE FUND	1,517,383.00	1,711,074.00	(193,691.00)	88.68%	11.31%
UNIT 19 - MAINTENANCE FUND	480,863.49	522,865.00	(42,001.51)	91.96%	8.03%
UNIT 19A - MAINTENANCE FUND	39,749.32	42,237.00	(2,487.68)	94.11%	5.88%
UNIT 20 - MAINTENANCE FUND	203,157.97	229,726.00	(26,568.03)	88.43%	11.56%
UNIT 21 - MAINTENANCE FUND	473,177.55	515,485.00	(42,307.45)	91.79%	8.20%
UNIT 23 - MAINTENANCE FUND	284,570.64	312,532.00	(27,961.36)	91.05%	8.94%
UNIT 24 - MAINTENANCE FUND	217,890.87	244,229.00	(26,338.13)	89.21%	10.78%
UNIT 27B - MAINTENANCE FUND	165,503.97	180,634.00	(15,130.03)	91.62%	8.37%
UNIT 27B - DEBT FUND	213,941.35	232,507.00	(18,565.65)	92.01%	7.98%
UNIT 29 - MAINTENANCE FUND	45,071.89	48,979.00	(3,907.11)	92.02%	7.97%
UNIT 31 - MAINTENANCE FUND	618,324.60	694,482.00	(76,157.40)	89.03%	10.96%
UNIT 32 - MAINTENANCE FUND	19,396.27	20,690.00	(1,293.73)	93.74%	6.25%
UNIT 32A - MAINTENANCE FUND	4,983.93	5,455.00	(471.07)	91.36%	8.63%
UNIT 33 - MAINTENANCE FUND	14,944.14	16,988.00	(2,043.86)	87.96%	12.03%
UNIT 34 - MAINTENANCE FUND	163,572.38	188,798.00	(25,225.62)	86.63%	13.36%
UNIT 38 - MAINTENANCE FUND	64,630.80	75,950.00	(11,319.20)	85.09%	14.90%
UNIT 41 - MAINTENANCE FUND	4,566.22	4,983.00	(416.78)	91.63%	8.36%
UNIT 43 - MAINTENANCE FUND	911,970.10	984,461.00	(72,490.90)	92.63%	7.36%
UNIT 43 - DEBT FUND	1,168,078.48	1,265,449.00	(97,370.52)	92.30%	7.69%
UNIT 44 - MAINTENANCE FUND	66,218.96	75,261.00	(9,042.04)	87.98%	12.01%
UNIT 44 - DEBT FUND	522,107.01	593,399.00	(71,291.99)	87.98%	12.01%
UNIT 45 - MAINTENANCE FUND	389,259.78	431,486.00	(42,226.22)	90.21%	9.78%
Unit 45- Debt Fund	254,363.92	281,957.00	(27,593.08)	90.21%	9.78%
Unit 46 - Maint Fund	36,052.21	40,597.00	(4,544.79)	88.80%	11.19%

Northern Palm Beach County Improvement District
Summary Budget Comparison
From 10/1/2022 Through 9/30/2023

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
Unit 46 - Debt Service Fund	700,986.94	789,511.00	(88,524.06)	88.78%	11.21%
UNIT 47- MAINTENANCE FUND	45,999.16	50,641.00	(4,641.84)	90.83%	9.16%
UNIT 49- MAINTENANCE FUND	68,379.40	84,626.00	(16,246.60)	80.80%	19.19%
UNIT 51 - MAINTENANCE FUND	33,121.84	42,841.00	(9,719.16)	77.31%	22.68%
Unit 53 - Maintenance Fund	92,651.32	101,894.00	(9,242.68)	90.92%	9.07%
Unit 53 Debt Service Fund	<u>2,913,714.45</u>	<u>3,204,385.00</u>	<u>(290,670.55)</u>	<u>90.92%</u>	<u>9.07%</u>
Report Difference	<u>32,654,280.30</u>	<u>35,922,095.00</u>	<u>(3,267,814.70)</u>	<u>90.90%</u>	<u>9.10%</u>



NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

QUARTERLY FINANCIAL REPORT

QUARTER ENDED DECEMBER 31, 2022



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Quarterly Overview of Financial Statement variance information as of 12/31/22

Variances common among all Units of Development:

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

Unit 2C- Alton

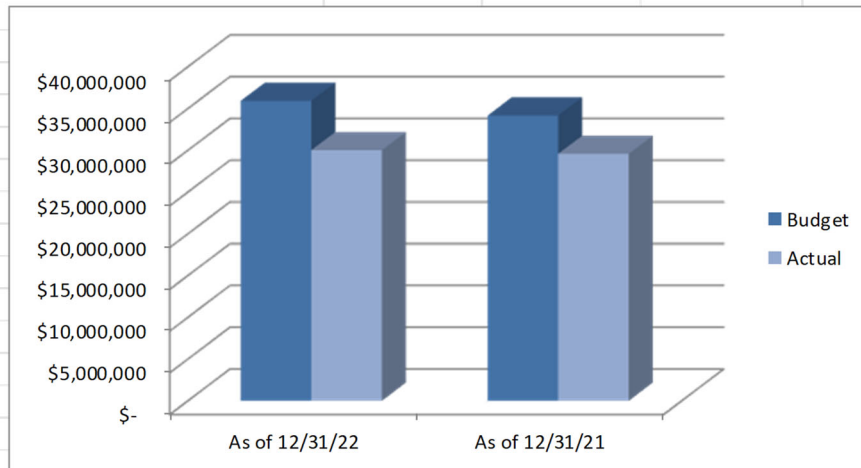
- Legal services is over budget due to ongoing litigation with an alleged trip and fall claim. Northern's insurance company is handling the litigation, but District General Counsel is also involved.

Unit 43- Mirasol

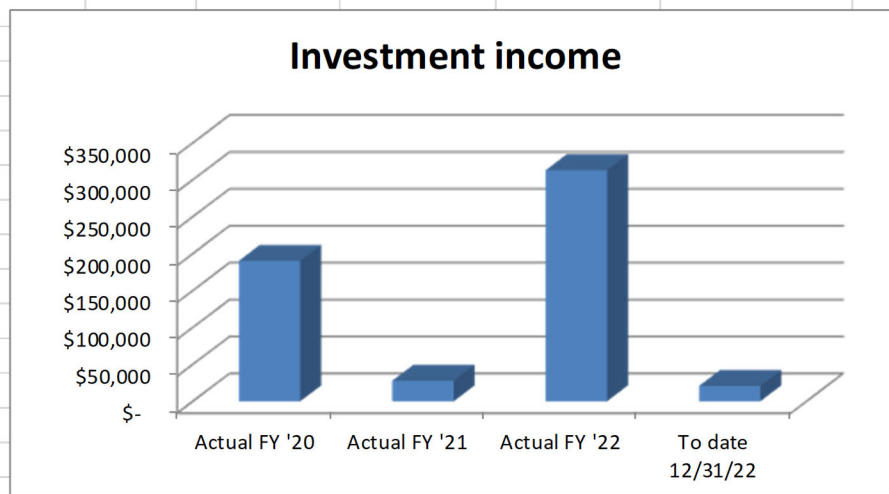
- Repair & Maintenance- Telemetry is over budget due to a control card ordered in the prior year, but due to supply shortages, not received and installed until the current fiscal year.

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

Non Ad-Valorem Assessments				
	Budget	Actual	\$	%
As of 12/31/22	\$ 35,922,095	\$ 30,013,161	(5,908,934.00)	-16.4%
As of 12/31/21	\$ 34,164,263	\$ 29,579,110	(4,585,152.62)	-13.4%
In(De)crease from prior year - \$	1,757,832.00	434,050.62		
In(De)crease from prior year - %	-4.9%	-1.4%		



Investment income:*				
	Actual FY '20	Actual FY '21	Actual FY '22	To date 12/31/22
Investment income	\$ 190,164	\$ 27,766	\$ 313,001	\$ 20,777



*Maintenance funds only

Northern Palm Beach County Improvement District

Summary Budget Comparison
From 10/1/2022 Through 12/31/2022

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
UNIT 1 - MAINTENANCE FUND	46,990.07	55,080.00	(8,089.93)	85.31%	14.68%
UNIT 2 - MAINTENANCE FUND	332,088.19	380,235.00	(48,146.81)	87.33%	12.66%
UNIT 2A - MAINTENANCE FUND	112,309.73	129,498.00	(17,188.27)	86.72%	13.27%
UNIT 2A - DEBT FUND	296,826.67	342,260.00	(45,433.33)	86.72%	13.27%
UNIT 2C - MAINTENANCE FUND	284,449.53	357,240.00	(72,790.47)	79.62%	20.37%
UNIT 2C - DEBT SERVICE FUND	4,456,243.96	5,606,705.00	(1,150,461.04)	79.48%	20.51%
UNIT 3 - MAINTENANCE FUND	308,899.23	349,666.00	(40,766.77)	88.34%	11.65%
UNIT 3A - MAINTENANCE FUND	209,763.32	237,063.00	(27,299.68)	88.48%	11.51%
UNIT 3A - DEBT FUND	381,759.52	431,444.00	(49,684.48)	88.48%	11.51%
UNIT 4 - MAINTENANCE FUND	477,491.13	560,725.00	(83,233.87)	85.15%	14.84%
UNIT 5 - MAINTENANCE FUND	472,722.50	520,645.00	(47,922.50)	90.79%	9.20%
UNIT 5A - MAINTENANCE FUND	327,237.70	344,719.00	(17,481.30)	94.92%	5.07%
UNIT 5B - MAINTENANCE FUND	90,114.97	102,798.00	(12,683.03)	87.66%	12.33%
UNIT 5B - DEBT FUND	356,006.47	406,112.00	(50,105.53)	87.66%	12.33%
UNIT 5C - MAINTENANCE FUND	41,270.08	46,956.00	(5,685.92)	87.89%	12.10%
UNIT 5D - MAINTENANCE FUND	84,711.51	93,308.00	(8,596.49)	90.78%	9.21%
UNIT 7 - MAINTENANCE FUND	109,501.48	121,377.00	(11,875.52)	90.21%	9.78%
UNIT 9 - MAINTENANCE FUND	109,885.74	121,673.00	(11,787.26)	90.31%	9.68%
UNIT 9A - MAINTENANCE FUND	895,298.32	1,019,285.00	(123,986.68)	87.83%	12.16%
UNIT 9A - DEBT FUND	2,562,586.92	2,917,472.00	(354,885.08)	87.83%	12.16%
UNIT 9B - MAINTENANCE FUND	728,326.51	832,585.00	(104,258.49)	87.47%	12.52%
UNIT 9B - DEBT FUND	1,206,480.97	1,379,187.00	(172,706.03)	87.47%	12.52%
UNIT 11 - MAINTENANCE FUND	2,529,775.03	2,953,690.00	(423,914.97)	85.64%	14.35%
UNIT 12 - MAINTENANCE FUND	58,756.81	67,666.00	(8,909.19)	86.83%	13.16%
UNIT 12A - MAINTENANCE FUND	22,070.75	25,027.00	(2,956.25)	88.18%	11.81%
UNIT 14 - MAINTENANCE FUND	624,771.01	833,676.00	(208,904.99)	74.94%	25.05%
UNIT 15 - MAINTENANCE FUND	788,609.67	914,107.00	(125,497.33)	86.27%	13.72%
UNIT 16 - MAINTENANCE FUND	1,137,343.44	1,226,866.00	(89,522.56)	92.70%	7.29%
UNIT 16 - DEBT FUND	510,709.30	550,908.00	(40,198.70)	92.70%	7.29%
UNIT 18 - MAINTENANCE FUND	1,207,531.87	1,711,074.00	(503,542.13)	70.57%	29.42%
UNIT 19 - MAINTENANCE FUND	477,519.43	522,865.00	(45,345.57)	91.32%	8.67%
UNIT 19A - MAINTENANCE FUND	39,387.36	42,237.00	(2,849.64)	93.25%	6.74%
UNIT 20 - MAINTENANCE FUND	201,931.30	229,726.00	(27,794.70)	87.90%	12.09%
UNIT 21 - MAINTENANCE FUND	464,193.52	515,485.00	(51,291.48)	90.04%	9.95%
UNIT 23 - MAINTENANCE FUND	280,440.46	312,532.00	(32,091.54)	89.73%	10.26%
UNIT 24 - MAINTENANCE FUND	215,639.10	244,229.00	(28,589.90)	88.29%	11.70%
UNIT 27B - MAINTENANCE FUND	163,800.07	180,634.00	(16,833.93)	90.68%	9.31%
UNIT 27B - DEBT FUND	211,888.51	232,507.00	(20,618.49)	91.13%	8.86%
UNIT 29 - MAINTENANCE FUND	44,977.94	48,979.00	(4,001.06)	91.83%	8.16%
UNIT 31 - MAINTENANCE FUND	601,042.53	694,482.00	(93,439.47)	86.54%	13.45%
UNIT 32 - MAINTENANCE FUND	19,026.80	20,690.00	(1,663.20)	91.96%	8.03%
UNIT 32A - MAINTENANCE FUND	4,795.84	5,455.00	(659.16)	87.91%	12.08%
UNIT 33 - MAINTENANCE FUND	14,620.44	16,988.00	(2,367.56)	86.06%	13.93%
UNIT 34 - MAINTENANCE FUND	158,611.88	188,798.00	(30,186.12)	84.01%	15.98%
UNIT 38 - MAINTENANCE FUND	60,025.40	75,950.00	(15,924.60)	79.03%	20.96%
UNIT 41 - MAINTENANCE FUND	4,406.22	4,983.00	(576.78)	88.42%	11.57%
UNIT 43 - MAINTENANCE FUND	893,271.18	984,461.00	(91,189.82)	90.73%	9.26%
UNIT 43 - DEBT FUND	1,143,716.03	1,265,449.00	(121,732.97)	90.38%	9.61%
UNIT 44 - MAINTENANCE FUND	62,037.10	75,261.00	(13,223.90)	82.42%	17.57%
UNIT 44 - DEBT FUND	489,134.93	593,399.00	(104,264.07)	82.42%	17.57%
UNIT 45 - MAINTENANCE FUND	384,268.39	431,486.00	(47,217.61)	89.05%	10.94%
Unit 45- Debt Fund	251,102.26	281,957.00	(30,854.74)	89.05%	10.94%
Unit 46 - Maint Fund	35,207.82	40,597.00	(5,389.18)	86.72%	13.27%

Northern Palm Beach County Improvement District

Summary Budget Comparison
From 10/1/2022 Through 12/31/2022

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
Unit 46 - Debt Service Fund	684,883.13	789,511.00	(104,627.87)	86.74%	13.25%
UNIT 47- MAINTENANCE FUND	45,051.59	50,641.00	(5,589.41)	88.96%	11.03%
UNIT 49- MAINTENANCE FUND	68,379.40	84,626.00	(16,246.60)	80.80%	19.19%
UNIT 51 - MAINTENANCE FUND	30,966.85	42,841.00	(11,874.15)	72.28%	27.71%
Unit 53 - Maintenance Fund	67,564.37	101,894.00	(34,329.63)	66.30%	33.69%
Unit 53 Debt Service Fund	<u>2,124,738.30</u>	<u>3,204,385.00</u>	<u>(1,079,646.70)</u>	<u>66.30%</u>	<u>33.69%</u>
Report Difference	<u>30,013,160.55</u>	<u>35,922,095.00</u>	<u>(5,908,934.45)</u>	<u>83.55%</u>	<u>16.45%</u>

**Northern Palm Beach County Improvement District
Investment Summary
December 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)	\$ 27,742,355	\$ 41,614,304	\$ 56,047,489	34.4%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 3,009,677	\$ 3,003,936	\$ 4,986,369	3.7%	2.25%	1.50%	0.10%
Synovus	\$ 2,003,739	\$ 2,002,293	\$ -	2.5%	0.85%	0.85%	0.00%
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)	\$ 7,007,081	\$ 7,060	\$ 72	8.7%	4.05%	3.41%	0.00%
Dreyfus Pfd MM (DR194)	\$ 7,016,578	\$ 17,226	\$ 181	8.7%	4.22%	3.67%	0.00%
Dreyfus Trsy Agy (DR521)	\$ 7,007,309	\$ 7,287	\$ 24	8.7%	4.04%	3.49%	0.00%
JP Morgan USTRsy (J3918)	\$ 7,012,936	\$ 12,900	\$ 29	8.7%	3.62%	3.31%	0.00%
Total Pooled Cash	\$ 60,799,674	\$ 46,665,006	\$ 61,034,165				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 3,703,358	\$ 101,815	\$ 305,081	4.6%	0.00%	0.00%	0.00%
Reserve Funds	\$ 10,495,021	\$ 10,471,462	\$ 10,368,827	13.0%	0.00% - 0.25%	0.00% - 0.25%	0.00% - 1.92%
Project Funds	\$ 5,714,868	\$ 5,697,918	\$ 10,258,856	7.1%	0.00%	0.00%	0.00%
Total Trust Monies	\$ 19,913,246	\$ 16,271,195	\$ 20,932,763				
GRAND TOTAL	\$ 80,712,920	\$ 62,936,201	\$ 81,966,928				

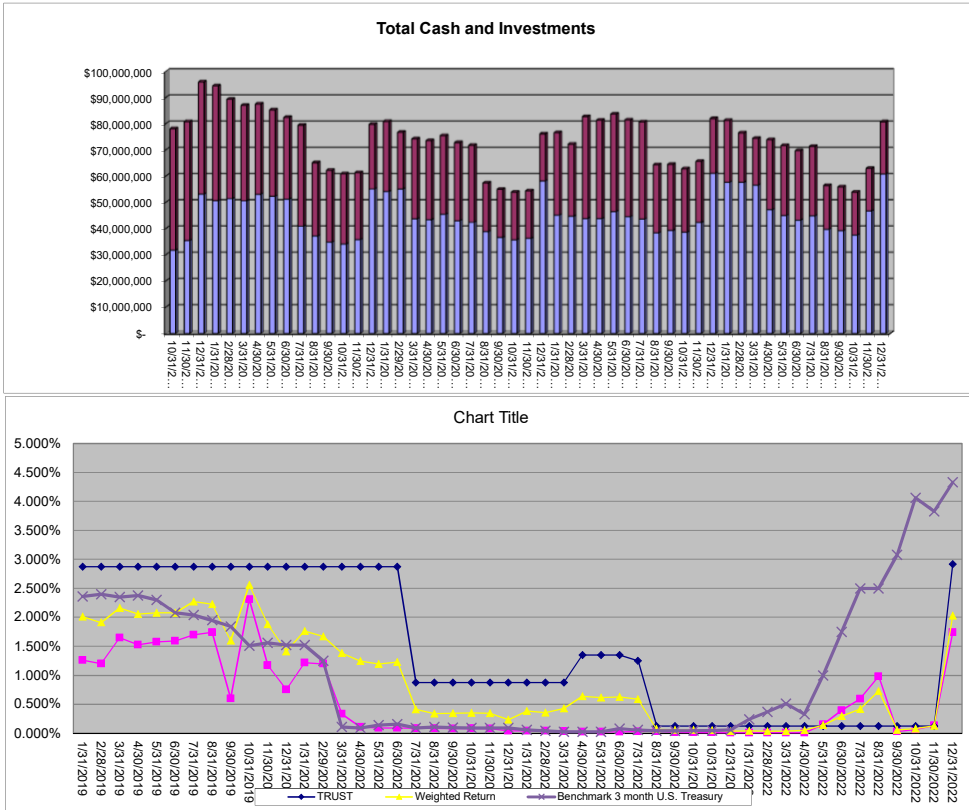
Notes:

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

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

NPBCID
CASH INVESTMENTS
SUMMARY

DOLLARS				RATES			Benchmark 3 month U.S. Treasury	Above / (Below) Benchmark	
Date	EIPC	TRUST	TOTAL	EIPC	TRUST	Weighted Return			
10/31/2018	\$ 31,753,068	\$ 46,359,164	\$ 78,112,232	10/31/2018	0.093%	2.875%	1.744%	2.290%	(0.546%)
11/30/2018	\$ 35,431,088	\$ 45,319,495	\$ 80,750,583	11/30/2018	1.685%	2.875%	2.353%	2.320%	0.033%
12/31/2018	\$ 53,139,089	\$ 42,807,044	\$ 95,946,133	12/31/2018	1.132%	2.875%	1.909%	2.400%	(0.491%)
1/31/2019	\$ 50,588,219	\$ 43,838,283	\$ 94,426,502	1/31/2019	1.262%	2.875%	2.011%	2.360%	(0.349%)
2/28/2019	\$ 51,417,527	\$ 37,899,490	\$ 89,317,017	2/28/2019	1.200%	2.875%	1.911%	2.400%	(0.489%)
3/31/2019	\$ 50,583,016	\$ 36,414,835	\$ 86,997,851	3/31/2019	1.647%	2.875%	2.161%	2.350%	(0.189%)
4/30/2019	\$ 53,084,610	\$ 34,434,670	\$ 87,519,280	4/30/2019	1.526%	2.875%	2.057%	2.380%	(0.323%)
5/31/2019	\$ 52,282,497	\$ 33,001,907	\$ 85,284,404	5/31/2019	1.578%	2.875%	2.080%	2.300%	(0.220%)
6/30/2019	\$ 51,229,577	\$ 31,176,667	\$ 82,406,244	6/30/2019	1.594%	2.875%	2.079%	2.080%	(0.001%)
7/31/2019	\$ 40,900,006	\$ 38,554,936	\$ 79,454,942	7/31/2019	1.701%	2.875%	2.271%	2.040%	0.231%
8/31/2019	\$ 37,189,455	\$ 27,913,993	\$ 65,103,448	8/31/2019	1.742%	2.875%	2.228%	1.950%	0.278%
9/30/2019	\$ 34,843,124	\$ 27,383,887	\$ 62,227,011	9/30/2019	0.601%	2.875%	1.602%	1.840%	(0.238%)
10/31/2019	\$ 34,090,433	\$ 26,759,971	\$ 60,850,404	10/31/2019	2.314%	2.875%	2.561%	1.510%	1.051%
11/30/2019	\$ 35,790,144	\$ 25,533,310	\$ 61,323,454	11/30/2019	1.172%	2.875%	1.881%	1.560%	0.321%
12/31/2019	\$ 55,093,087	\$ 24,666,489	\$ 79,759,576	12/31/2019	0.755%	2.875%	1.410%	1.520%	(0.110%)
1/31/2020	\$ 54,093,909	\$ 26,752,349	\$ 80,846,258	1/31/2020	1.219%	2.875%	1.767%	1.520%	0.247%
2/29/2020	\$ 55,044,055	\$ 21,669,852	\$ 76,713,907	2/29/2020	1.199%	2.875%	1.673%	1.250%	0.423%
3/31/2020	\$ 43,666,929	\$ 30,543,043	\$ 74,209,972	3/31/2020	0.337%	2.875%	1.382%	0.110%	1.272%
4/30/2020	\$ 43,337,898	\$ 30,211,421	\$ 73,549,319	4/30/2020	0.110%	2.875%	1.246%	0.090%	1.156%
5/31/2020	\$ 45,428,424	\$ 29,985,965	\$ 75,414,389	5/31/2020	0.092%	2.875%	1.199%	0.140%	1.059%
6/30/2020	\$ 42,982,700	\$ 29,801,366	\$ 72,784,066	6/30/2020	0.091%	2.875%	1.231%	0.160%	1.071%
7/31/2020	\$ 42,402,024	\$ 29,329,301	\$ 71,731,325	7/31/2020	0.088%	0.875%	0.410%	0.090%	0.320%
8/31/2020	\$ 38,854,275	\$ 18,504,919	\$ 57,359,194	8/31/2020	0.088%	0.875%	0.342%	0.110%	0.232%
9/30/2020	\$ 36,596,902	\$ 18,402,238	\$ 54,999,140	9/30/2020	0.082%	0.875%	0.347%	0.100%	0.247%
10/31/2020	\$ 35,692,354	\$ 18,162,064	\$ 53,854,418	10/31/2020	0.084%	0.875%	0.351%	0.090%	0.261%
11/30/2020	\$ 36,245,110	\$ 18,118,076	\$ 54,363,186	11/30/2020	0.083%	0.875%	0.347%	0.090%	0.257%
12/31/2020	\$ 58,159,813	\$ 17,945,489	\$ 76,105,302	12/31/2020	0.041%	0.875%	0.238%	0.090%	0.148%
1/31/2021	\$ 45,138,805	\$ 31,423,948	\$ 76,562,753	1/31/2021	0.043%	0.875%	0.384%	0.060%	0.324%
2/28/2021	\$ 44,736,318	\$ 27,432,104	\$ 72,168,422	2/28/2021	0.041%	0.875%	0.358%	0.040%	0.318%
3/31/2021	\$ 43,806,472	\$ 38,901,760	\$ 82,708,232	3/31/2021	0.035%	0.875%	0.430%	0.025%	0.405%
4/30/2021	\$ 43,807,086	\$ 37,526,894	\$ 81,333,980	4/30/2021	0.027%	1.350%	0.637%	0.025%	0.612%
5/31/2021	\$ 46,479,256	\$ 37,172,228	\$ 83,651,484	5/31/2021	0.027%	1.350%	0.615%	0.025%	0.590%
6/30/2021	\$ 44,542,699	\$ 36,873,957	\$ 81,416,656	6/30/2021	0.028%	1.350%	0.627%	0.080%	0.547%
7/31/2021	\$ 43,597,236	\$ 37,066,930	\$ 80,664,166	7/31/2021	0.031%	1.250%	0.591%	0.060%	0.531%
8/31/2021	\$ 38,331,106	\$ 25,983,503	\$ 64,314,610	8/31/2021	0.038%	0.125%	0.073%	0.040%	0.033%
9/30/2021	\$ 39,277,300	\$ 25,179,242	\$ 64,456,542	9/30/2021	0.013%	0.125%	0.057%	0.040%	0.017%
10/31/2021	\$ 38,575,121	\$ 24,219,417	\$ 62,794,538	10/31/2021	0.013%	0.125%	0.056%	0.050%	0.006%
11/30/2021	\$ 42,331,957	\$ 23,301,835	\$ 65,633,792	11/30/2021	0.012%	0.125%	0.052%	0.050%	0.002%
12/31/2021	\$ 61,034,165	\$ 20,932,763	\$ 81,966,928	12/31/2021	0.008%	0.125%	0.038%	0.060%	(0.022%)
1/31/2022	\$ 57,639,703	\$ 23,632,627	\$ 81,272,331	1/31/2022	0.009%	0.125%	0.042%	0.240%	(0.198%)
2/28/2022	\$ 57,659,142	\$ 18,852,765	\$ 76,511,907	2/28/2022	0.009%	0.125%	0.037%	0.370%	(0.333%)
3/31/2022	\$ 56,555,961	\$ 17,838,308	\$ 74,394,269	3/31/2022	0.009%	0.125%	0.037%	0.510%	(0.473%)
4/30/2022	\$ 47,187,245	\$ 26,709,042	\$ 73,896,287	4/30/2022	0.011%	0.125%	0.052%	0.330%	(0.278%)
5/31/2022	\$ 44,935,017	\$ 26,710,048	\$ 71,645,065	5/31/2022	0.152%	0.125%	1.142%	1.000%	(0.858%)
6/30/2022	\$ 43,202,880	\$ 26,499,005	\$ 69,701,885	6/30/2022	0.397%	0.125%	0.294%	1.750%	(1.456%)
7/31/2022	\$ 44,839,678	\$ 26,507,822	\$ 71,347,501	7/31/2022	0.595%	0.125%	0.420%	2.500%	(2.080%)
8/31/2022	\$ 39,726,391	\$ 16,680,343	\$ 56,406,734	8/31/2022	0.981%	0.125%	0.728%	2.500%	(1.772%)
9/30/2022	\$ 39,177,822	\$ 16,706,738	\$ 55,884,560	9/30/2022	0.031%	0.125%	0.059%	3.080%	(3.021%)
10/31/2022	\$ 37,537,647	\$ 16,373,580	\$ 53,911,228	10/31/2022	0.063%	0.125%	0.082%	4.060%	(3.978%)
11/30/2022	\$ 46,665,007	\$ 16,271,195	\$ 62,936,202	11/30/2022	0.136%	0.125%	0.133%	3.830%	(3.697%)
12/31/2022	\$ 60,799,675	\$ 19,913,246	\$ 80,712,921	12/31/2022	1.740%	2.918%	2.030%	4.330%	(2.300%)



Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual- General Fund (Cash Basis)
GEN - General Fund
From 10/1/2022 Through 12/31/2022

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00
Investment income	337.41	0.00	337.41
Miscellaneous	0.00	0.00	0.00
Total Revenues:	337.41	0.00	337.41
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	558,468.36	2,415,946.00	1,857,477.64
ENGINEERING FEES	0.00	55,000.00	55,000.00
LEGAL SERVICES	17,233.11	120,000.00	102,766.89
IT Services	34,033.14	92,185.00	58,151.86
LANDSCAPE MAINTENANCE	9,841.00	51,086.00	41,245.00
ELECTRICITY	4,528.17	25,655.00	21,126.83
INSURANCE-GENERAL	297,859.00	293,857.00	(4,002.00)
REPAIR & MAINT-BLDG	6,707.84	45,000.00	38,292.16
R & M - HVAC REPAIRS	1,035.00	50,000.00	48,965.00
PUBLIC INFORMATION	6,838.24	35,000.00	28,161.76
FUEL-VEHICLES	6,531.37	35,000.00	28,468.63
Other	357,816.64	1,472,362.00	1,114,545.36
Total Physical Environment	1,300,891.87	4,691,091.00	3,390,199.13
Capital outlay			
FURNITURE	0.00	18,000.00	18,000.00
Other	100,788.98	203,000.00	102,211.02
Total Capital outlay	100,788.98	221,000.00	120,211.02
Principal	0.00	18,199.00	18,199.00
Interest	0.00	2,325.00	2,325.00
Total Expenditures:	1,401,680.85	4,932,615.00	3,530,934.15
Excess (deficiency) of revenues over expenditures	(1,401,343.44)	(4,932,615.00)	3,531,271.56
Other financing sources (uses):			
Transfers in	1,433,619.99	5,037,615.00	(3,603,995.01)
Transfers out	0.00	0.00	0.00
Capital contributions from landowners	0.00	0.00	0.00
Proceeds from sales/disposals of capital assets	9,500.00	0.00	9,500.00
Total Other financing sources (uses):	1,443,119.99	5,037,615.00	(3,594,495.01)
Net change in fund balance	41,776.55	105,000.00	(63,223.45)
Fund balances, beginning of year	1,043,999.99	0.00	1,043,999.99
Total Fund balances, beginning of year	1,043,999.99	0.00	1,043,999.99
Fund balance, end of year	1,085,776.54	105,000.00	980,776.54

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	116,148	123,406	(7,258)
Intergovernmental revenues	0	0	0
Investment income	191	0	191
Miscellaneous	(792)	0	(792)
Total Revenues:	<u>115,547</u>	<u>123,406</u>	<u>(7,859)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	2,875	0	(2,875)
LEGAL SERVICES	261	500	239
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	73	752	679
CHEMICAL WEED CONTROL	3,724	14,897	11,173
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	3,996	16,920	12,924
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT - GENERAL	0	3,000	3,000
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	0	0
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	451	522	71
Total Physical Environment	<u>11,380</u>	<u>55,091</u>	<u>43,711</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	36,000	36,000
Other	294	2,739	2,445
Total Capital outlay	<u>294</u>	<u>38,739</u>	<u>38,445</u>
Total Expenditures:	<u>11,674</u>	<u>93,830</u>	<u>82,156</u>
Excess (deficiency) of revenues over expenditures	<u>103,873</u>	<u>29,576</u>	<u>74,297</u>
Other financing sources (uses):			
Transfers out	(20,845)	(66,881)	46,036
Total Other financing sources (uses):	<u>(20,845)</u>	<u>(66,881)</u>	<u>46,036</u>
Net change in fund balance	83,028	(37,305)	120,333
Fund balances, beginning of year	<u>214,355</u>	<u>0</u>	<u>214,355</u>
Total Fund balances, beginning of year	<u>214,355</u>	<u>0</u>	<u>214,355</u>
Fund balance, end of period	<u>297,382</u>	<u>(37,305)</u>	<u>334,687</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	323,450	370,204	(46,754)
Intergovernmental revenues	0	0	0
Investment income	360	0	360
Miscellaneous	12,869	0	12,869
Total Revenues:	336,679	370,204	(33,525)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	2,000	2,000
ENGINEERING-PERMITS	0	0	0
ENVIRONMENTAL LIASON	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	178	1,832	1,654
CHEMICAL WEED CONTROL	4,598	18,390	13,792
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	2,538	16,460	13,922
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	3,949	31,686	27,737
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,200	2,500	1,300
REPAIR & MAINT - GENERAL	0	4,500	4,500
REPAIR & MAINT-TELEMETRY	435	5,000	4,565
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE	0	500	500
R&M- Aerator refurbishments	0	6,850	6,850
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	15,000	15,000
Other	6,259	24,312	18,053
Total Physical Environment	19,156	150,530	131,374
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	6,000	6,000
Other	1,239	11,556	10,317
Total Capital outlay	1,239	17,556	16,317
Total Expenditures:	20,395	168,086	147,691
Excess (deficiency) of revenues over expenditures	316,284	202,118	114,166
Other financing sources (uses):			
Transfers out	(58,575)	(206,514)	147,939
Total Other financing sources (uses):	(58,575)	(206,514)	147,939
Net change in fund balance	257,710	(4,396)	262,106
Fund balances, beginning of year	388,859	0	388,859
Total Fund balances, beginning of year	388,859	0	388,859

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 2
 From 10/1/2022 Through 12/31/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	646,569	(4,396)	650,965

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2A
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	107,818	124,518	(16,700)
Intergovernmental revenues	0	0	0
Investment income	235	0	235
Miscellaneous	26,634	0	26,634
Total Revenues:	<u>134,687</u>	<u>124,518</u>	<u>10,169</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	667	2,000	1,333
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	375	375
AUDITORS SERVICES	141	1,452	1,311
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	648	4,200	3,553
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	2,176	9,000	6,824
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	3,000	3,000
REPAIR & MAINT - GATE	0	1,200	1,200
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	8,000	8,000
Other	783	3,398	2,615
Total Physical Environment	<u>4,414</u>	<u>46,625</u>	<u>42,211</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	4,340	4,340
Total Capital outlay	<u>0</u>	<u>4,340</u>	<u>4,340</u>
Total Expenditures:	<u>4,414</u>	<u>50,965</u>	<u>46,551</u>
Excess (deficiency) of revenues over expenditures	<u>130,273</u>	<u>73,553</u>	<u>56,720</u>
Other financing sources (uses):			
Transfers out	(19,684)	(77,352)	57,668
Total Other financing sources (uses):	<u>(19,684)</u>	<u>(77,352)</u>	<u>57,668</u>
Net change in fund balance	110,590	(3,799)	114,389
Fund balances, beginning of year	<u>299,534</u>	<u>0</u>	<u>299,534</u>
Total Fund balances, beginning of year	<u>299,534</u>	<u>0</u>	<u>299,534</u>
Fund balance, end of period	<u>410,124</u>	<u>(3,799)</u>	<u>413,923</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2C
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	273,076	343,501	(70,425)
Intergovernmental revenues	0	0	0
Investment income	326	0	326
Miscellaneous	867	0	867
Total Revenues:	274,269	343,501	(69,232)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	2,504	0	(2,504)
LEGAL SERVICES	2,211	500	(1,711)
FINANCIAL CONS./ADVISOR	0	375	375
AUDITORS SERVICES	141	1,456	1,315
CHEMICAL WEED CONTROL	397	1,586	1,189
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	513	3,330	2,817
PRESERVE/EXOTIC MAINT	21,839	146,395	124,556
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	60,000	60,000
R&M- Aerator refurbishments	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	2,872	5,221	2,349
Total Physical Environment	30,476	264,363	233,887
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	30,476	264,363	233,887
Excess (deficiency) of revenues over expenditures	243,793	79,138	164,655
Other financing sources (uses):			
Transfers out	(28,707)	(62,126)	33,419
Total Other financing sources (uses):	(28,707)	(62,126)	33,419
Net change in fund balance	215,086	17,012	198,074
Fund balances, beginning of year	409,308	0	409,308
Total Fund balances, beginning of year	409,308	0	409,308
Fund balance, end of period	624,394	17,012	607,382

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	296,518	342,518	(46,000)
Intergovernmental revenues	0	0	0
Investment income	332	0	332
Miscellaneous	4,675	0	4,675
Total Revenues:	<u>301,525</u>	<u>342,518</u>	<u>(40,993)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	2,391	1,000	(1,391)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	812	1,000	188
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	125	1,293	1,168
CHEMICAL WEED CONTROL	4,744	30,769	26,025
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	2,500	2,500
LANDSCAPE MAINTENANCE	5,115	46,140	41,025
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	6,048	6,048
REPAIR & MAINT-AERATORS	0	10,178	10,178
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	6,440	36,000	29,560
REPAIR & MAINT - GENERAL	2,400	6,000	3,600
REPAIR & MAINT-TELEMETRY	1,740	5,000	3,260
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	5,000	5,000
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	1,500	1,500
Other	2,903	11,285	8,382
Total Physical Environment	<u>26,671</u>	<u>167,713</u>	<u>141,042</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	17,000	17,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	38,941	43,723	4,782
Other	371	3,458	3,087
Total Capital outlay	<u>39,312</u>	<u>64,181</u>	<u>24,869</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>65,982</u>	<u>231,894</u>	<u>165,912</u>
Excess (deficiency) of revenues over expenditures	<u>235,543</u>	<u>110,624</u>	<u>124,919</u>
Other financing sources (uses):			
Transfers out	(34,666)	(126,708)	92,042
Capital contributions from landowners	1,800	11,556	(9,756)
Total Other financing sources (uses):	<u>(32,866)</u>	<u>(115,152)</u>	<u>82,286</u>
Net change in fund balance	<u>202,677</u>	<u>(4,528)</u>	<u>207,205</u>

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	402,627	0	402,627
Total Fund balances, beginning of year	402,627	0	402,627
Fund balance, end of period	605,304	(4,528)	609,832

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	201,358	227,946	(26,588)
Intergovernmental revenues	0	0	0
Investment income	268	0	268
Miscellaneous	<u>(370)</u>	<u>0</u>	<u>(370)</u>
Total Revenues:	<u>201,256</u>	<u>227,946</u>	<u>(26,690)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	15,000	15,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	638	2,000	1,362
FINANCIAL CONS./ADVISOR	0	188	188
IT Services	0	0	0
AUDITORS SERVICES	128	1,321	1,193
CHEMICAL WEED CONTROL	1,365	8,852	7,487
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	3,861	31,658	27,797
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-ROADS	0	23,000	23,000
REPAIR & MAINT-CULVERTS	0	60,000	60,000
REPAIR & MAINT - GATE	0	0	0
Repairs & Maint - Catch Basins	0	10,000	10,000
R&M- Aerator refurbishments	0	13,700	13,700
REPAIR & MAINT- STREET SWEEP	2,875	18,354	15,479
Other	<u>5,253</u>	<u>29,591</u>	<u>24,339</u>
Total Physical Environment	<u>14,119</u>	<u>217,164</u>	<u>203,045</u>
Capital outlay			
MACHINERY & EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>14,119</u>	<u>217,164</u>	<u>203,045</u>
Excess (deficiency) of revenues over expenditures	<u>187,137</u>	<u>10,782</u>	<u>176,355</u>
Other financing sources (uses):			
Transfers out	(15,943)	(73,997)	58,054
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(15,943)</u>	<u>(73,997)</u>	<u>58,054</u>
Net change in fund balance	171,194	(63,215)	234,409
Fund balances, beginning of year	<u>334,576</u>	<u>0</u>	<u>334,576</u>
Total Fund balances, beginning of year	<u>334,576</u>	<u>0</u>	<u>334,576</u>
Fund balance, end of period	<u>505,769</u>	<u>(63,215)</u>	<u>568,984</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 4
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	472,361	554,171	(81,810)
Intergovernmental revenues	0	0	0
Investment income	565	0	565
Miscellaneous	915	0	915
Total Revenues:	<u>473,840</u>	<u>554,171</u>	<u>(80,331)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	209	2,158	1,949
CHEMICAL WEED CONTROL	2,873	18,634	15,761
MOWING SERVICES	0	0	0
TRASH DISPOSAL	350	1,000	650
LANDSCAPE MAINTENANCE	2,803	18,180	15,377
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	20,766	75,978	55,212
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT - GENERAL	350	4,000	3,650
REPAIR & MAINT-TELEMETRY	870	5,000	4,130
REPAIR & MAINT-CULVERTS	0	300,000	300,000
REPAIR & MAINT - GATE	0	500	500
R&M- Aerator refurbishments	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,500	2,500
Other	<u>14,275</u>	<u>57,204</u>	<u>42,929</u>
Total Physical Environment	<u>42,496</u>	<u>489,154</u>	<u>446,658</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	13,500	13,500
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	65,585	65,585
Other	<u>1,081</u>	<u>10,078</u>	<u>8,997</u>
Total Capital outlay	<u>1,081</u>	<u>89,163</u>	<u>88,082</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>43,576</u>	<u>578,317</u>	<u>534,741</u>
Excess (deficiency) of revenues over expenditures	<u>430,264</u>	<u>(24,146)</u>	<u>454,410</u>
Other financing sources (uses):			
Transfers out	<u>(60,655)</u>	<u>(198,614)</u>	<u>137,959</u>
Total Other financing sources (uses):	<u>(60,655)</u>	<u>(198,614)</u>	<u>137,959</u>
Net change in fund balance	369,609	(222,760)	592,369
Fund balances, beginning of year	657,762	0	657,762

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 4
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	657,762	0	657,762
Fund balance, end of period	1,027,372	(222,760)	1,250,132

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	456,772	503,606	(46,834)
Intergovernmental revenues	0	0	0
Investment income	523	0	523
Miscellaneous	100	0	100
Total Revenues:	<u>457,395</u>	<u>503,606</u>	<u>(46,211)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	35,200	0	(35,200)
LEGAL SERVICES	0	500	500
WATER QUALITY	0	4,492	4,492
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	8,000	8,000
AUDITORS SERVICES	83	855	772
CHEMICAL WEED CONTROL	2,517	10,067	7,550
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	2,027	13,150	11,123
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	3,550	5,000	1,450
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	303,500	303,500
REPAIR & MAINT - GATE	0	500	500
Other	4,538	4,922	384
Total Physical Environment	<u>47,915</u>	<u>354,486</u>	<u>306,571</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	19,600	19,600
Other	3,306	9,269	5,963
Total Capital outlay	<u>3,306</u>	<u>28,869</u>	<u>25,563</u>
Principal	0	66,773	66,773
Interest	0	85,661	85,661
Total Expenditures:	<u>51,221</u>	<u>535,789</u>	<u>484,568</u>
Excess (deficiency) of revenues over expenditures	<u>406,174</u>	<u>(32,183)</u>	<u>438,357</u>
Other financing sources (uses):			
Transfers out	(42,567)	(115,809)	73,242
Total Other financing sources (uses):	<u>(42,567)</u>	<u>(115,809)</u>	<u>73,242</u>
Net change in fund balance	363,607	(147,992)	511,599
Fund balances, beginning of year	618,061	0	618,061
Total Fund balances, beginning of year	<u>618,061</u>	<u>0</u>	<u>618,061</u>
Fund balance, end of period	<u>981,668</u>	<u>(147,992)</u>	<u>1,129,660</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5A
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	314,145	331,461	(17,316)
Intergovernmental revenues	0	0	0
Investment income	825	0	825
Miscellaneous	10,186	0	10,186
Total Revenues:	325,156	331,461	(6,305)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	20,000	20,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	2,000	2,000
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	126	1,296	1,170
MARSH MAINT-LITTORAL ZONE	142	17,884	17,742
CHEMICAL WEED CONTROL	6,068	36,409	30,341
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	57,000	57,000
REPAIR & MAINT-CULVERTS	3,000	500,000	497,000
REPAIR & MAINT - GATE	0	0	0
Repairs & Maint - Catch Basins	0	125,000	125,000
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	5,414	17,843	12,429
Total Physical Environment	14,750	785,932	771,182
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	14,750	785,932	771,182
Excess (deficiency) of revenues over expenditures	310,405	(454,471)	764,876
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(34,665)	(152,052)	117,387
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(34,665)	(152,052)	117,387
Net change in fund balance	275,741	(606,523)	882,264
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 5A
 From 10/1/2022 Through 12/31/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	1,150,506	0	1,150,506
Total Fund balances, beginning of year	1,150,506	0	1,150,506
Fund balance, end of period	1,426,246	(606,523)	2,032,769

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5B
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	86,471	98,844	(12,373)
Intergovernmental revenues	0	0	0
Investment income	139	0	139
Miscellaneous	0	0	0
Total Revenues:	<u>86,610</u>	<u>98,844</u>	<u>(12,234)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	3,000	3,000
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	188	188
AUDITORS SERVICES	71	731	660
LANDSCAPE MAINTENANCE	758	4,916	4,158
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	9,969	10,500	531
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	35,000	35,000
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	5,565	5,000	(565)
R&M- GENERATORS	486	2,500	2,014
REPAIR & MAINT- WATER CTRL STR	0	750	750
Other	2,068	8,277	6,209
Total Physical Environment	<u>18,917</u>	<u>75,362</u>	<u>56,445</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>18,917</u>	<u>75,362</u>	<u>56,445</u>
Excess (deficiency) of revenues over expenditures	<u>67,693</u>	<u>23,482</u>	<u>44,211</u>
Other financing sources (uses):			
Transfers out	(17,012)	(50,361)	33,349
Total Other financing sources (uses):	<u>(17,012)</u>	<u>(50,361)</u>	<u>33,349</u>
Net change in fund balance	50,681	(26,879)	77,560
Fund balances, beginning of year	<u>183,573</u>	<u>0</u>	<u>183,573</u>
Total Fund balances, beginning of year	<u>183,573</u>	<u>0</u>	<u>183,573</u>
Fund balance, end of period	<u>234,254</u>	<u>(26,879)</u>	<u>261,133</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5C
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	39,609	45,150	(5,541)
Investment income	171	0	171
Total Investment income	171	0	171
Total Revenues:	39,779	45,150	(5,371)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	51	531	480
TRASH DISPOSAL	0	3,400	3,400
LANDSCAPE MAINTENANCE	167	1,080	914
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	850	1,500	650
REPAIR & MAINT - GENERAL	0	1,500	1,500
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	7,000	7,000
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	464	1,428	964
Total Physical Environment	1,532	23,939	22,407
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	362	362
Other	0	0	0
Total Capital outlay	0	362	362
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	1,532	24,301	22,769
Excess (deficiency) of revenues over expenditures	38,247	20,849	17,398
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(6,658)	(25,616)	18,958
Total Other financing sources (uses):	(6,658)	(25,616)	18,958
Net change in fund balance	31,589	(4,767)	36,356
Fund balances, beginning of year	246,104	0	246,104
Total Fund balances, beginning of year	246,104	0	246,104
Fund balance, end of period	277,693	(4,767)	282,460

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5D
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	81,313	89,719	(8,406)
Intergovernmental revenues	0	0	0
Investment income	188	0	188
Miscellaneous	0	0	0
Total Revenues:	<u>81,500</u>	<u>89,719</u>	<u>(8,219)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
Special Legislative Activities	0	0	0
AUDITORS SERVICES	81	840	759
LANDSCAPE MAINTENANCE	396	2,566	2,170
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	292	10,000	9,708
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	3,000	3,000
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	5,348	5,000	(348)
R&M- GENERATORS	2,300	2,500	200
REPAIR & MAINT- WATER CTRL STR	0	1,600	1,600
Other	1,959	6,424	4,465
Total Physical Environment	<u>10,375</u>	<u>37,430</u>	<u>27,055</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>10,375</u>	<u>37,430</u>	<u>27,055</u>
Excess (deficiency) of revenues over expenditures	<u>71,125</u>	<u>52,289</u>	<u>18,836</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(14,257)	(54,754)	40,497
Total Other financing sources (uses):	<u>(14,257)</u>	<u>(54,754)</u>	<u>40,497</u>
Net change in fund balance	56,868	(2,465)	59,333
Fund balances, beginning of year	<u>262,707</u>	<u>0</u>	<u>262,707</u>
Total Fund balances, beginning of year	<u>262,707</u>	<u>0</u>	<u>262,707</u>
Fund balance, end of period	<u>319,574</u>	<u>(2,465)</u>	<u>322,039</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 7
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	105,127	116,709	(11,582)
Intergovernmental revenues	0	0	0
Investment income	279	0	279
Miscellaneous	4,058	0	4,058
Total Revenues:	<u>109,464</u>	<u>116,709</u>	<u>(7,245)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	4,513	4,513
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	65	675	610
CHEMICAL WEED CONTROL	1,392	5,566	4,174
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,200	1,200
LANDSCAPE MAINTENANCE	2,427	15,740	13,313
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	870	0	(870)
REPAIR & MAINT - GATE	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	350	350
Other	820	1,632	812
Total Physical Environment	<u>5,574</u>	<u>39,176</u>	<u>33,602</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	27,000	27,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	362	362
Other	377	3,521	3,144
Total Capital outlay	<u>377</u>	<u>30,883</u>	<u>30,506</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>5,951</u>	<u>70,059</u>	<u>64,108</u>
Excess (deficiency) of revenues over expenditures	<u>103,513</u>	<u>46,650</u>	<u>56,863</u>
Other financing sources (uses):			
Transfers out	(19,860)	(75,451)	55,591
Total Other financing sources (uses):	<u>(19,860)</u>	<u>(75,451)</u>	<u>55,591</u>
Net change in fund balance	83,653	(28,801)	112,454
Fund balances, beginning of year	<u>388,250</u>	<u>0</u>	<u>388,250</u>
Total Fund balances, beginning of year	<u>388,250</u>	<u>0</u>	<u>388,250</u>
Fund balance, end of period	<u>471,903</u>	<u>(28,801)</u>	<u>500,704</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	108,820	120,291	(11,471)
Intergovernmental revenues	0	0	0
Investment income	247	0	247
Miscellaneous	(90)	0	(90)
Total Revenues:	<u>108,977</u>	<u>120,291</u>	<u>(11,314)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	6,549	6,549
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	68	705	637
CHEMICAL WEED CONTROL	945	3,778	2,833
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	873	5,660	4,787
SUPERVISORS EXPENSES	0	0	0
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	435	5,000	4,565
REPAIR & MAINT-CULVERTS	0	60,000	60,000
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT - IRRIGATION	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	1,200	1,200
Other	1,105	1,360	255
Total Physical Environment	<u>3,426</u>	<u>94,752</u>	<u>91,326</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	723	723
Other	243	2,270	2,027
Total Capital outlay	<u>243</u>	<u>2,993</u>	<u>2,750</u>
Interest	0	0	0
Total Expenditures:	<u>3,669</u>	<u>97,745</u>	<u>94,076</u>
Excess (deficiency) of revenues over expenditures	<u>105,307</u>	<u>22,546</u>	<u>82,761</u>
Other financing sources (uses):			
Transfers out	(22,229)	(84,045)	61,816
Total Other financing sources (uses):	<u>(22,229)</u>	<u>(84,045)</u>	<u>61,816</u>
Net change in fund balance	<u>83,079</u>	<u>(61,499)</u>	<u>144,578</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	332,628	0	332,628
Total Fund balances, beginning of year	332,628	0	332,628
Fund balance, end of period	415,706	(61,499)	477,205

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	859,564	984,633	(125,069)
Intergovernmental revenues	0	0	0
Investment income	886	0	886
Miscellaneous	<u>(2,935)</u>	<u>0</u>	<u>(2,935)</u>
Total Revenues:	<u>857,515</u>	<u>984,633</u>	<u>(127,118)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,979	1,000	(979)
WATER QUALITY	0	2,384	2,384
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	5,000	5,000
AUDITORS SERVICES	397	4,101	3,704
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	6,312	40,486	34,174
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	1,807	11,720	9,913
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	34,744	228,257	193,513
UPLAND MAINTENANCE	3,804	33,191	29,387
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	12,962	90,780	77,818
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	4,000	4,000
REPAIR & MAINT-TELEMETRY	870	5,000	4,130
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	50,000	50,000
REPAIR & MAINT - GATE	0	500	500
R&M- Aerator refurbishments	0	13,700	13,700
R & M PRESERVE STRUCTURES	3,024	100,000	96,976
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	<u>33,243</u>	<u>101,911</u>	<u>68,668</u>
Total Physical Environment	<u>99,143</u>	<u>755,030</u>	<u>655,887</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	68,500	68,500
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
MACHINERY & EQUIPMENT	0	23,128	23,128
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>0</u>	<u>91,628</u>	<u>91,628</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Expenditures:	<u>99,143</u>	<u>846,658</u>	<u>747,515</u>
Excess (deficiency) of revenues over expenditures	<u>758,373</u>	<u>137,975</u>	<u>620,398</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(64,532)</u>	<u>(229,133)</u>	<u>164,601</u>
Total Other financing sources (uses):	<u>(64,532)</u>	<u>(229,133)</u>	<u>164,601</u>
Net change in fund balance	693,840	(91,158)	784,998
Fund balances, beginning of year	<u>1,022,758</u>	<u>0</u>	<u>1,022,758</u>
Total Fund balances, beginning of year	<u>1,022,758</u>	<u>0</u>	<u>1,022,758</u>
Fund balance, end of period	<u>1,716,599</u>	<u>(91,158)</u>	<u>1,807,757</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	699,270	800,564	(101,294)
Intergovernmental revenues	0	0	0
Investment income	701	0	701
Miscellaneous	(175)	0	(175)
Total Revenues:	<u>699,796</u>	<u>800,564</u>	<u>(100,768)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	188	188
OTHER PROFESSIONAL SVCS	0	5,000	5,000
AUDITORS SERVICES	310	3,199	2,889
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	2,697	17,296	14,599
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	376	2,440	2,064
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	34,744	228,257	193,513
UPLAND MAINTENANCE	9,300	81,133	71,833
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	13,186	37,989	24,803
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	6	2,500	2,494
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	8,000	8,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE	0	500	500
R&M- Aerator refurbishments	0	6,850	6,850
R & M PRESERVE STRUCTURES	33,736	100,000	66,264
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	3,500	3,500
Other	19,650	65,745	46,095
Total Physical Environment	<u>114,004</u>	<u>645,597</u>	<u>531,593</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	45,000	45,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	23,128	23,128
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>68,128</u>	<u>68,128</u>
Principal	0	0	0
Total Expenditures:	<u>114,004</u>	<u>713,725</u>	<u>599,721</u>
Excess (deficiency) of revenues over expenditures	<u>585,792</u>	<u>86,839</u>	<u>498,953</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2022 Through 12/31/2022
(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>(43,238)</u>	<u>(170,701)</u>	<u>127,463</u>
Total Other financing sources (uses):	<u>(43,238)</u>	<u>(170,701)</u>	<u>127,463</u>
Net change in fund balance	542,554	(83,862)	626,416
Fund balances, beginning of year			
	<u>824,164</u>	<u>0</u>	<u>824,164</u>
Total Fund balances, beginning of year	<u>824,164</u>	<u>0</u>	<u>824,164</u>
Fund balance, end of period	<u><u>1,366,718</u></u>	<u><u>(83,862)</u></u>	<u><u>1,450,580</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	2,428,227	2,840,091	(411,864)
Intergovernmental revenues	0	0	0
Investment income	2,429	0	2,429
Miscellaneous	4,747	0	4,747
Total Revenues:	<u>2,435,403</u>	<u>2,840,091</u>	<u>(404,688)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	2,560	65,000	62,440
ENGINEERING-PERMITS	2,240	0	(2,240)
LEGAL SERVICES	5,788	5,000	(788)
WATER QUALITY	0	17,390	17,390
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,090	11,242	10,152
MARSH MAINT-LITTORAL ZONE	72,982	500,142	427,160
CHEMICAL WEED CONTROL	52,760	316,130	263,370
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	4,982	32,315	27,333
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	7,316	109,250	101,934
REPAIR & MAINT-AERATORS	34,342	195,026	160,684
REPAIR & MAINT-PUMP STATN	3,997	30,000	26,003
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	3,000	12,000	9,000
REPAIR & MAINT-BLDG	0	93,500	93,500
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	29,519	26,000	(3,519)
REPAIR & MAINT-ROADS	176	131,950	131,774
REPAIR & MAINT-CULVERTS	2,000	100,000	98,000
REPAIR & MAINT - GATE	0	500	500
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	0	60,000	60,000
R&M- Aerator refurbishments	0	34,250	34,250
R&M- GENERATORS	1,699	7,500	5,801
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	4,500	4,500
R&M- PRESERVE STRUCTURE/INLETS	480	2,000	1,520
Other	<u>55,345</u>	<u>205,950</u>	<u>150,605</u>
Total Physical Environment	<u>280,275</u>	<u>1,970,645</u>	<u>1,690,370</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	21,000	21,000
ROADS/BRIDGES	0	175,000	175,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	80,362	80,362
Other	<u>879</u>	<u>8,196</u>	<u>7,317</u>
Total Capital outlay	<u>879</u>	<u>284,558</u>	<u>283,679</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Principal	0	175,092	175,092
Interest	0	22,367	22,367
Total Expenditures:	281,154	2,452,662	2,171,508
Excess (deficiency) of revenues over expenditures	2,154,248	387,429	1,766,819
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(197,147)	(691,424)	494,277
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(197,147)	(691,424)	494,277
Net change in fund balance	1,957,101	(303,995)	2,261,096
Fund balances, beginning of year	2,550,340	0	2,550,340
Total Fund balances, beginning of year	2,550,340	0	2,550,340
Fund balance, end of period	4,507,441	(303,995)	4,811,436

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	56,402	65,064	(8,662)
Intergovernmental revenues	0	0	0
Investment income	138	0	138
Miscellaneous	3,208	0	3,208
Total Revenues:	<u>59,749</u>	<u>65,064</u>	<u>(5,315)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	348	0	(348)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	34	346	312
CHEMICAL WEED CONTROL	47	187	140
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	487	3,160	2,673
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	435	5,000	4,565
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	564	647	83
Total Physical Environment	<u>1,915</u>	<u>13,840</u>	<u>11,925</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	1,447	1,447
Other	270	2,515	2,245
Total Capital outlay	<u>270</u>	<u>3,962</u>	<u>3,692</u>
Total Expenditures:	<u>2,184</u>	<u>17,802</u>	<u>15,618</u>
Excess (deficiency) of revenues over expenditures	<u>57,564</u>	<u>47,262</u>	<u>10,302</u>
Other financing sources (uses):			
Transfers out	(16,699)	(53,029)	36,330
Total Other financing sources (uses):	<u>(16,699)</u>	<u>(53,029)</u>	<u>36,330</u>
Net change in fund balance	40,865	(5,767)	46,632
Fund balances, beginning of year	<u>181,214</u>	<u>0</u>	<u>181,214</u>
Total Fund balances, beginning of year	<u>181,214</u>	<u>0</u>	<u>181,214</u>
Fund balance, end of period	<u>222,079</u>	<u>(5,767)</u>	<u>227,846</u>

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	21,183	24,064	(2,881)
Intergovernmental revenues	0	0	0
Investment income	74	0	74
Miscellaneous	0	0	0
Total Revenues:	<u>21,258</u>	<u>24,064</u>	<u>(2,806)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	13	138	125
CHEMICAL WEED CONTROL	181	1,173	992
TRASH DISPOSAL	0	1,500	1,500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	68	7,641	7,573
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE	0	0	0
R&M- Aerator refurbishments	0	0	0
Other	830	2,266	1,436
Total Physical Environment	<u>1,092</u>	<u>17,718</u>	<u>16,626</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>1,092</u>	<u>17,718</u>	<u>16,626</u>
Excess (deficiency) of revenues over expenditures	<u>20,166</u>	<u>6,346</u>	<u>13,820</u>
Other financing sources (uses):			
Transfers out	(2,692)	(11,782)	9,090
Total Other financing sources (uses):	<u>(2,692)</u>	<u>(11,782)</u>	<u>9,090</u>
Net change in fund balance	17,474	(5,436)	22,910
Fund balances, beginning of year	106,063	0	106,063
Total Fund balances, beginning of year	<u>106,063</u>	<u>0</u>	<u>106,063</u>
Fund balance, end of period	<u>123,537</u>	<u>(5,436)</u>	<u>128,973</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	599,698	801,613	(201,915)
Intergovernmental revenues	0	0	0
Investment income	655	0	655
Miscellaneous	(818)	0	(818)
Total Revenues:	<u>599,536</u>	<u>801,613</u>	<u>(202,077)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	928	5,000	4,072
WATER QUALITY	0	5,480	5,480
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	378	3,898	3,520
CHEMICAL WEED CONTROL	6,153	39,908	33,755
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	1,448	9,391	7,943
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	19,215	165,182	145,967
REPAIR & MAINT-PUMP STATN	55	5,000	4,945
REPAIR & MAINT-CANAL/LAKE	0	30,000	30,000
REPAIR & MAINT-BLDG	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	10,865	26,000	15,135
REPAIR & MAINT-CULVERTS	0	40,000	40,000
REPAIR & MAINT - GATE	0	0	0
R&M- Aerator refurbishments	0	27,400	27,400
R&M- GENERATORS	258	2,500	2,242
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	34,193	150,628	116,435
Total Physical Environment	<u>73,493</u>	<u>517,387</u>	<u>443,894</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	372,500	372,500
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	21,500	21,500
Other	154	1,437	1,283
Total Capital outlay	<u>154</u>	<u>395,437</u>	<u>395,283</u>
Principal	0	94,028	94,028
Interest	0	12,012	12,012
Total Expenditures:	<u>73,647</u>	<u>1,018,864</u>	<u>945,217</u>
Excess (deficiency) of revenues over expenditures	<u>525,889</u>	<u>(217,251)</u>	<u>743,140</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 14
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(50,293)	(191,122)	140,829
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(50,293)</u>	<u>(191,122)</u>	<u>140,829</u>
Net change in fund balance	475,595	(408,373)	883,968
Fund balances, beginning of year			
	<u>741,348</u>	<u>0</u>	<u>741,348</u>
Total Fund balances, beginning of year	<u>741,348</u>	<u>0</u>	<u>741,348</u>
Fund balance, end of period	<u><u>1,216,943</u></u>	<u><u>(408,373)</u></u>	<u><u>1,625,316</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	805,302	925,051	(119,749)
Intergovernmental revenues	0	0	0
Investment income	735	0	735
Miscellaneous	960	0	960
Total Revenues:	<u>806,997</u>	<u>925,051</u>	<u>(118,054)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	406	1,000	594
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	2,500	2,500
AUDITORS SERVICES	342	3,532	3,190
CHEMICAL WEED CONTROL	11,817	76,652	64,835
MOWING SERVICES	0	0	0
TRASH DISPOSAL	5,000	31,000	26,000
LANDSCAPE MAINTENANCE	2,100	13,620	11,520
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	8,978	143,514	134,536
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	30,500	30,500
REPAIR & MAINT - GENERAL	0	12,000	12,000
REPAIR & MAINT-TELEMETRY	2,176	5,000	2,824
REPAIR & MAINT-ROADS	0	0	0
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	27,400	27,400
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	11,000	11,000
Other	41,328	170,128	128,800
Total Physical Environment	<u>72,146</u>	<u>559,346</u>	<u>487,200</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	456,500	456,500
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	1,085	1,085
Other	654	6,103	5,449
Total Capital outlay	<u>654</u>	<u>463,688</u>	<u>463,034</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>72,800</u>	<u>1,023,034</u>	<u>950,234</u>
Excess (deficiency) of revenues over expenditures	<u>734,196</u>	<u>(97,983)</u>	<u>832,179</u>
Other financing sources (uses):			
Transfers out	(50,530)	(177,706)	127,176

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2022 Through 12/31/2022
(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>(50,530)</u>	<u>(177,706)</u>	<u>127,176</u>
Net change in fund balance	683,666	(275,689)	959,355
Fund balances, beginning of year	<u>763,311</u>	<u>0</u>	<u>763,311</u>
Total Fund balances, beginning of year	<u>763,311</u>	<u>0</u>	<u>763,311</u>
Fund balance, end of period	<u>1,446,977</u>	<u>(275,689)</u>	<u>1,722,666</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,125,462	1,211,107	(85,645)
Intergovernmental revenues	0	0	0
Investment income	1,134	0	1,134
Miscellaneous	20,730	0	20,730
Total Revenues:	<u>1,147,326</u>	<u>1,211,107</u>	<u>(63,781)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	254	55,000	54,747
ENGINEERING-PERMITS	3,231	0	(3,231)
ENVIRONMENTAL LIASON	0	25,031	25,031
LEGAL SERVICES	4,205	20,000	15,795
WATER QUALITY	0	5,698	5,698
FINANCIAL CONS./ADVISOR	0	188	188
AUDITORS SERVICES	441	4,550	4,109
MARSH MAINT-LITTORAL ZONE	142	6,082	5,940
CHEMICAL WEED CONTROL	6,745	40,471	33,726
MOWING SERVICES	0	0	0
SECURITY SERVICES	149,298	447,894	298,596
TRASH DISPOSAL	0	5,000	5,000
LANDSCAPE MAINTENANCE	6,685	43,360	36,675
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	8,700	26,220	17,520
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	20,000	20,000
REPAIR & MAINT - GENERAL	0	7,500	7,500
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT-ROADS	18,160	292,000	273,840
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	16,125	20,000	3,875
REPAIR & MAINT- STREET SWEEP	1,009	6,550	5,541
REPAIR & MAINT- WATER CTRL STR	0	5,000	5,000
Other	11,991	20,803	8,812
Total Physical Environment	<u>226,986</u>	<u>1,082,847</u>	<u>855,861</u>
Capital outlay			
ROADS/BRIDGES	0	343,000	343,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	2,103	2,122	19
Total Capital outlay	<u>2,103</u>	<u>345,122</u>	<u>343,019</u>
Principal	0	0	0
Total Expenditures:	<u>229,088</u>	<u>1,427,969</u>	<u>1,198,881</u>
Excess (deficiency) of revenues over expenditures	<u>918,238</u>	<u>(216,862)</u>	<u>1,135,100</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2022 Through 12/31/2022
(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	(58,896)	(220,508)	161,612
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(58,896)</u>	<u>(220,508)</u>	<u>161,612</u>
Net change in fund balance	859,342	(437,370)	1,296,712
Fund balances, beginning of year	<u>1,312,567</u>	<u>0</u>	<u>1,312,567</u>
Total Fund balances, beginning of year	<u>1,312,567</u>	<u>0</u>	<u>1,312,567</u>
Fund balance, end of period	<u><u>2,171,909</u></u>	<u><u>(437,370)</u></u>	<u><u>2,609,279</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,159,171	1,645,266	(486,095)
Intergovernmental revenues	(2,467)	255,000	(257,467)
Investment income	1,791	0	1,791
Miscellaneous	(82)	0	(82)
Total Revenues:	1,158,414	1,900,266	(741,852)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,624	20,000	18,376
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	3,481	348,187	344,706
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	764	7,880	7,116
MARSH MAINT-LITTORAL ZONE	57,827	391,446	333,619
CHEMICAL WEED CONTROL	30,711	183,864	153,153
TRASH DISPOSAL	283	1,300	1,017
LANDSCAPE MAINTENANCE	2,401	15,576	13,175
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	23,594	148,662	125,068
REPAIR & MAINT-PUMP STATN	387	55,000	54,613
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	4,600	1,500	(3,100)
REPAIR & MAINT - GENERAL	1,200	3,000	1,800
REPAIR & MAINT-TELEMTRY	27,217	26,000	(1,217)
REPAIR & MAINT-ROADS	0	95,000	95,000
REPAIR & MAINT-CULVERTS	0	100,000	100,000
REPAIR & MAINT - GATE	0	1,000	1,000
Repairs & Maint - Catch Basins	0	120,000	120,000
R&M- Aerator refurbishments	0	27,400	27,400
R&M- GENERATORS	817	7,500	6,683
REPAIR & MAINT- STREET SWEEP	4,356	28,252	23,897
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	55,583	200,985	145,402
Total Physical Environment	214,844	1,805,552	1,590,708
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	315	2,936	2,621
Total Capital outlay	315	2,936	2,621
Principal	0	0	0
Total Expenditures:	215,158	1,808,488	1,593,330

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2022 Through 12/31/2022
(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>943,255</u>	<u>91,778</u>	<u>851,477</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(99,414)	(351,180)	251,766
Capital contributions from landowners	5,505	22,047	(16,542)
Total Other financing sources (uses):	<u>(93,909)</u>	<u>(329,133)</u>	<u>235,224</u>
Net change in fund balance	849,347	(237,355)	1,086,702
Fund balances, beginning of year	<u>2,264,968</u>	<u>0</u>	<u>2,264,968</u>
Total Fund balances, beginning of year	<u>2,264,968</u>	<u>0</u>	<u>2,264,968</u>
Fund balance, end of period	<u><u>3,114,315</u></u>	<u><u>(237,355)</u></u>	<u><u>3,351,670</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	458,424	502,756	(44,332)
Intergovernmental revenues	0	0	0
Investment income	406	0	406
Miscellaneous	5,317	0	5,317
Total Revenues:	<u>464,147</u>	<u>502,756</u>	<u>(38,609)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	2,175	500	(1,675)
WATER QUALITY	0	14,762	14,762
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	196	2,020	1,824
MARSH MAINT-LITTORAL ZONE	142	25,395	25,253
CHEMICAL WEED CONTROL	4,851	29,107	24,256
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	796	5,160	4,365
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	20,706	20,706
REPAIR & MAINT-AERATORS	7,582	69,676	62,094
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	7,000	7,000
REPAIR & MAINT-TELEMTRY	2,176	5,000	2,824
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	6,850	6,850
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	23,495	73,247	49,752
Total Physical Environment	<u>41,412</u>	<u>288,423</u>	<u>247,011</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	86,000	86,000
Other	192	1,793	1,601
Total Capital outlay	<u>192</u>	<u>87,793</u>	<u>87,601</u>
Interest	0	0	0
Total Expenditures:	<u>41,605</u>	<u>376,216</u>	<u>334,611</u>
Excess (deficiency) of revenues over expenditures	<u>422,542</u>	<u>126,540</u>	<u>296,002</u>
Other financing sources (uses):			
Transfers in	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(31,196)	(133,322)	102,126
Total Other financing sources (uses):	<u>(31,196)</u>	<u>(133,322)</u>	<u>102,126</u>
Net change in fund balance	391,346	(6,782)	398,128
Fund balances, beginning of year			
	<u>450,718</u>	<u>0</u>	<u>450,718</u>
Total Fund balances, beginning of year	<u>450,718</u>	<u>0</u>	<u>450,718</u>
Fund balance, end of period	<u><u>842,064</u></u>	<u><u>(6,782)</u></u>	<u><u>848,846</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19A
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	37,814	40,613	(2,799)
Investment income	329	0	329
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues:	<u>38,143</u>	<u>40,613</u>	<u>(2,470)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	9	88	79
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	0	0
Other	<u>378</u>	<u>403</u>	<u>25</u>
Total Physical Environment	387	11,991	11,604
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	<u>0</u>	<u>15,000</u>	<u>15,000</u>
Total Capital outlay	<u>0</u>	<u>15,000</u>	<u>15,000</u>
Total Expenditures:	<u>387</u>	<u>26,991</u>	<u>26,604</u>
Excess (deficiency) of revenues over expenditures	<u>37,756</u>	<u>13,622</u>	<u>24,134</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(5,611)</u>	<u>(14,197)</u>	<u>8,586</u>
Total Other financing sources (uses):	<u>(5,611)</u>	<u>(14,197)</u>	<u>8,586</u>
Net change in fund balance	32,145	(575)	32,720
Fund balances, beginning of year	<u>494,301</u>	<u>0</u>	<u>494,301</u>
Total Fund balances, beginning of year	<u>494,301</u>	<u>0</u>	<u>494,301</u>
Fund balance, end of period	<u>526,446</u>	<u>(575)</u>	<u>527,021</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 20
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	203,718	230,406	(26,688)
Intergovernmental revenues	0	0	0
Investment income	314	0	314
Miscellaneous	530	0	530
Total Revenues:	<u>204,561</u>	<u>230,406</u>	<u>(25,845)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
SPECIAL SERVICES	0	0	0
WATER QUALITY	131	1,577	1,446
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	54	562	508
CHEMICAL WEED CONTROL	1,088	7,056	5,968
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,500	12,000	9,500
REPAIR & MAINT - GENERAL	0	10,000	10,000
Repairs & Maint - Catch Basins	0	5,000	5,000
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	1,938	2,189	251
Total Physical Environment	<u>5,712</u>	<u>47,884</u>	<u>42,172</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	217,500	217,500
CULVERTS/STRUCTURES	0	0	0
Other	52	484	432
Total Capital outlay	<u>52</u>	<u>217,984</u>	<u>217,932</u>
Principal	0	79,504	79,504
Interest	0	50,000	50,000
Total Expenditures:	<u>5,764</u>	<u>395,372</u>	<u>389,608</u>
Excess (deficiency) of revenues over expenditures	<u>198,797</u>	<u>(164,966)</u>	<u>363,763</u>
Other financing sources (uses):			
Transfers out	(11,507)	(35,433)	23,926
Capital contributions from landowners	0	0	0
Repayment to landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(11,507)</u>	<u>(35,433)</u>	<u>23,926</u>
Net change in fund balance	187,291	(200,399)	387,690
Fund balances, beginning of year	379,116	0	379,116
Total Fund balances, beginning of year	<u>379,116</u>	<u>0</u>	<u>379,116</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 20
 From 10/1/2022 Through 12/31/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	566,406	(200,399)	766,805

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	445,662	495,659	(49,997)
Intergovernmental revenues	0	0	0
Investment income	356	0	356
Miscellaneous	190	0	190
Total Revenues:	446,209	495,659	(49,450)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	435	500	65
WATER QUALITY	0	8,953	8,953
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	257	2,647	2,390
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	0	0	0
LANDSCAPE MAINTENANCE	46	300	254
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	87,189	203,205	116,016
REPAIR & MAINT-AERATORS	2,564	48,830	46,266
REPAIR & MAINT-PUMP STATN	55	5,000	4,945
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	9,000	9,000
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	7,523	5,000	(2,523)
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE	0	500	500
R&M- GENERATORS	559	17,500	16,941
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
R&M- PRESERVE STRUCTURE/INLETS	480	2,000	1,520
Other	6,141	19,738	13,597
Total Physical Environment	105,250	352,173	246,923
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	(12,187)	0	12,187
Other	41	381	340
Total Capital outlay	(12,146)	381	12,527
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	93,103	352,554	259,451
Excess (deficiency) of revenues over expenditures	353,105	143,105	210,000

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2022 Through 12/31/2022
(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	(55,837)	(205,213)	149,376
Total Other financing sources (uses):	<u>(55,837)</u>	<u>(205,213)</u>	<u>149,376</u>
Net change in fund balance	297,269	(62,108)	359,377
Fund balances, beginning of year			
	<u>397,995</u>	<u>0</u>	<u>397,995</u>
Total Fund balances, beginning of year	<u>397,995</u>	<u>0</u>	<u>397,995</u>
Fund balance, end of period	<u><u>695,264</u></u>	<u><u>(62,108)</u></u>	<u><u>757,372</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	277,407	308,694	(31,288)
Intergovernmental revenues	0	0	0
Investment income	247	0	247
Miscellaneous	40	0	40
Total Revenues:	<u>277,694</u>	<u>308,694</u>	<u>(31,001)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	131	1,568	1,437
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	122	1,258	1,136
MARSH MAINT-LITTORAL ZONE	2,823	35,052	32,229
CHEMICAL WEED CONTROL	6,174	37,044	30,870
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	93	600	508
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	6,542	103,531	96,989
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	4,000	4,000
REPAIR & MAINT-TELEMTRY	218	0	(218)
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	80,000	80,000
REPAIR & MAINT - GATE	0	200	200
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	1,500	1,500
R&M- PRESERVE STRUCTURE/INLETS	674	2,700	2,026
Other	2,667	3,249	582
Total Physical Environment	<u>19,442</u>	<u>277,702</u>	<u>258,260</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	362	362
Other	96	893	797
Total Capital outlay	<u>96</u>	<u>1,255</u>	<u>1,159</u>
Total Expenditures:	<u>19,538</u>	<u>278,957</u>	<u>259,419</u>
Excess (deficiency) of revenues over expenditures	<u>258,155</u>	<u>29,737</u>	<u>228,418</u>
Other financing sources (uses):			
Transfers out	(21,521)	(83,053)	61,532
Total Other financing sources (uses):	<u>(21,521)</u>	<u>(83,053)</u>	<u>61,532</u>
Net change in fund balance	<u>236,634</u>	<u>(53,316)</u>	<u>289,950</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 23
 From 10/1/2022 Through 12/31/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	255,429	0	255,429
Total Fund balances, beginning of year	255,429	0	255,429
Fund balance, end of period	492,063	(53,316)	545,379

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	207,003	234,836	(27,833)
Intergovernmental revenues	0	0	0
Investment income	572	0	572
Miscellaneous	(505)	0	(505)
Total Revenues:	<u>207,069</u>	<u>234,836</u>	<u>(27,767)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	406	500	94
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	142	1,461	1,319
MARSH MAINT-LITTORAL ZONE	5,061	45,782	40,721
CHEMICAL WEED CONTROL	6,703	37,387	30,684
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	3,581	23,225	19,644
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	15,192	24,157	8,965
REPAIR & MAINT-AERATORS	68	7,641	7,573
REPAIR & MAINT-PUMP STATN	55	6,500	6,445
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	218	5,000	4,782
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	100,000	100,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	0	0
R&M- GENERATORS	258	2,500	2,242
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	4,606	12,520	7,914
Total Physical Environment	<u>36,290</u>	<u>291,173</u>	<u>254,883</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	59	551	492
Total Capital outlay	<u>59</u>	<u>551</u>	<u>492</u>
Principal	0	0	0
Total Expenditures:	<u>36,349</u>	<u>291,724</u>	<u>255,375</u>
Excess (deficiency) of revenues over expenditures	<u>170,720</u>	<u>(56,888)</u>	<u>227,608</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(32,541)	(117,921)	85,380
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(32,541)</u>	<u>(117,921)</u>	<u>85,380</u>
Net change in fund balance	138,179	(174,809)	312,988
Fund balances, beginning of year	820,090	0	820,090
Total Fund balances, beginning of year	<u>820,090</u>	<u>0</u>	<u>820,090</u>
Fund balance, end of period	<u><u>958,269</u></u>	<u><u>(174,809)</u></u>	<u><u>1,133,078</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 27B
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	157,246	173,687	(16,442)
Investment income	213	0	213
Total Investment income	213	0	213
Total Revenues:	157,458	173,687	(16,229)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	188	188
AUDITORS SERVICES	149	1,533	1,384
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	142	7,155	7,013
CHEMICAL WEED CONTROL	883	5,297	4,414
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	15,513	69,021	53,508
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	10,000	10,000
R & M PRESERVE STRUCTURES	0	20,000	20,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	1,572	2,743	1,171
Total Physical Environment	18,259	125,687	107,428
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	73	683	610
Total Capital outlay	73	683	610
Total Expenditures:	18,333	126,370	108,038
Excess (deficiency) of revenues over expenditures	139,126	47,317	91,809
Other financing sources (uses):			
Transfers out	(13,944)	(55,127)	41,183
Total Other financing sources (uses):	(13,944)	(55,127)	41,183
Net change in fund balance	125,181	(7,810)	132,991
Fund balances, beginning of year	263,560	0	263,560
Total Fund balances, beginning of year	263,560	0	263,560
Fund balance, end of period	388,742	(7,810)	396,552

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 29
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	43,169	47,095	(3,926)
Intergovernmental revenues	0	0	0
Investment income	130	0	130
Miscellaneous	0	0	0
Total Revenues:	<u>43,299</u>	<u>47,095</u>	<u>(3,796)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
WATER QUALITY	131	1,568	1,437
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	29	295	266
MARSH MAINT-LITTORAL ZONE	142	6,082	5,940
CHEMICAL WEED CONTROL	1,786	10,716	8,930
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	26,220	26,220
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	3,263	25,000	21,737
Other	432	466	34
Total Physical Environment	<u>5,782</u>	<u>72,347</u>	<u>66,565</u>
Capital outlay	18	166	148
Total Expenditures:	<u>5,800</u>	<u>72,513</u>	<u>66,713</u>
Excess (deficiency) of revenues over expenditures	<u>37,498</u>	<u>(25,418)</u>	<u>62,916</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(6,618)	(21,787)	15,169
Total Other financing sources (uses):	<u>(6,618)</u>	<u>(21,787)</u>	<u>15,169</u>
Net change in fund balance	30,880	(47,205)	78,085
Fund balances, beginning of year	184,871	0	184,871
Total Fund balances, beginning of year	<u>184,871</u>	<u>0</u>	<u>184,871</u>
Fund balance, end of period	<u>215,751</u>	<u>(47,205)</u>	<u>262,956</u>

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	576,903	667,772	(90,869)
Intergovernmental revenues	0	0	0
Investment income	1,668	0	1,668
Miscellaneous	2,947	0	2,947
Total Revenues:	<u>581,517</u>	<u>667,772</u>	<u>(86,255)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	4,321	10,000	5,679
WATER QUALITY	0	5,140	5,140
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	405	4,183	3,778
LANDSCAPE MAINTENANCE	148	960	812
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	20,777	267,644	246,867
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	15,000	15,000
REPAIR & MAINT-BLDG	1,190	5,000	3,810
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	2,176	5,000	2,824
REPAIR & MAINT-ROADS	0	25,000	25,000
REPAIR & MAINT-CULVERTS	0	100,000	100,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	100,000	100,000
R&M- Aerator refurbishments	0	34,250	34,250
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	59,308	253,184	193,876
Total Physical Environment	<u>88,326</u>	<u>847,861</u>	<u>759,535</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	30,000	30,000
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	168,723	168,723
Other	115	1,075	960
Total Capital outlay	<u>115</u>	<u>199,798</u>	<u>199,683</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>88,441</u>	<u>1,047,659</u>	<u>959,218</u>
Excess (deficiency) of revenues over expenditures	<u>493,077</u>	<u>(379,887)</u>	<u>872,964</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 31
From 10/1/2022 Through 12/31/2022
(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	<u>(72,675)</u>	<u>(231,100)</u>	<u>158,425</u>
Total Other financing sources (uses):	<u>(72,675)</u>	<u>(231,100)</u>	<u>158,425</u>
Net change in fund balance	420,401	(610,987)	1,031,388
Fund balances, beginning of year			
	<u>2,009,244</u>	<u>0</u>	<u>2,009,244</u>
Total Fund balances, beginning of year	<u>2,009,244</u>	<u>0</u>	<u>2,009,244</u>
Fund balance, end of period	<u><u>2,429,645</u></u>	<u><u>(610,987)</u></u>	<u><u>3,040,632</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	18,267	19,894	(1,627)
Intergovernmental revenues	0	0	0
Investment income	17	0	17
Miscellaneous	(180)	0	(180)
Total Revenues:	18,104	19,894	(1,790)
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	8	87	79
CHEMICAL WEED CONTROL	433	1,734	1,301
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
JANITORIAL	0	0	0
LANDSCAPE MAINTENANCE	318	2,060	1,742
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-OFF EQMT	0	0	0
REPAIR & MAINT - GENERAL	0	2,500	2,500
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
Other	183	197	14
Total Physical Environment	942	14,078	13,136
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	8	70	62
Total Capital outlay	8	70	62
Total Expenditures:	950	14,148	13,198
Excess (deficiency) of revenues over expenditures	17,154	5,746	11,408
Other financing sources (uses):			
Transfers out	(2,354)	(6,154)	3,800
Total Other financing sources (uses):	(2,354)	(6,154)	3,800
Net change in fund balance	14,800	(408)	15,208
Fund balances, beginning of year	19,182	0	19,182
Total Fund balances, beginning of year	19,182	0	19,182
Fund balance, end of period	33,983	(408)	34,391

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32A
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	4,605	5,245	(640)
Investment income	<u>25</u>	<u>0</u>	<u>25</u>
Total Investment income	<u>25</u>	<u>0</u>	<u>25</u>
Total Revenues:	<u>4,629</u>	<u>5,245</u>	<u>(616)</u>
Expenditures:			
Physical Environment			
WATER QUALITY	131	1,568	1,437
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	4	44	40
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
LANDSCAPE MAINTENANCE	318	2,060	1,742
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	<u>46</u>	<u>52</u>	<u>6</u>
Total Physical Environment	499	5,224	4,725
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>499</u>	<u>5,224</u>	<u>4,725</u>
Excess (deficiency) of revenues over expenditures	<u>4,131</u>	<u>21</u>	<u>4,110</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(274)</u>	<u>(1,021)</u>	<u>747</u>
Total Other financing sources (uses):	<u>(274)</u>	<u>(1,021)</u>	<u>747</u>
Net change in fund balance	3,857	(1,000)	4,857
Fund balances, beginning of year	<u>36,172</u>	<u>0</u>	<u>36,172</u>
Total Fund balances, beginning of year	<u>36,172</u>	<u>0</u>	<u>36,172</u>
Fund balance, end of period	<u>40,029</u>	<u>(1,000)</u>	<u>41,029</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 33
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	14,033	16,335	(2,302)
Intergovernmental revenues	0	0	0
Investment income	43	0	43
Miscellaneous	(5)	0	(5)
Total Revenues:	14,071	16,335	(2,264)
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
WATER QUALITY	131	1,568	1,437
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	10	107	97
CHEMICAL WEED CONTROL	487	1,948	1,461
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	6,905	6,905
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
REPAIR & MAINT-CULVERTS	0	3,000	3,000
Other	140	164	24
Total Physical Environment	768	15,192	14,424
Capital outlay	11	99	88
Total Expenditures:	779	15,291	14,512
Excess (deficiency) of revenues over expenditures	13,291	1,044	12,247
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(2,437)	(9,236)	6,799
Total Other financing sources (uses):	(2,437)	(9,236)	6,799
Net change in fund balance	10,854	(8,192)	19,046
Fund balances, beginning of year	59,903	0	59,903
Total Fund balances, beginning of year	59,903	0	59,903
Fund balance, end of period	70,757	(8,192)	78,949

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	152,268	181,537	(29,269)
Intergovernmental revenues	0	0	0
Investment income	199	0	199
Miscellaneous	500	0	500
Total Revenues:	<u>152,967</u>	<u>181,537</u>	<u>(28,570)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	7,000	7,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	3,136	19,383	16,247
AUDITORS SERVICES	105	1,080	975
LANDSCAPE MAINTENANCE	1,682	10,907	9,226
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	5,130	10,000	4,870
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	26,000	26,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	1,691	10,000	8,309
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	20,000	20,000
Other	2,992	4,724	1,732
Total Physical Environment	<u>14,735</u>	<u>109,594</u>	<u>94,859</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	13	117	104
Total Capital outlay	<u>13</u>	<u>117</u>	<u>104</u>
Principal	0	21,668	21,668
Interest	0	6,066	6,066
Total Expenditures:	<u>14,747</u>	<u>137,445</u>	<u>122,698</u>
Excess (deficiency) of revenues over expenditures	<u>138,220</u>	<u>44,092</u>	<u>94,128</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(17,876)	(62,705)	44,829
Total Other financing sources (uses):	<u>(17,876)</u>	<u>(62,705)</u>	<u>44,829</u>
Net change in fund balance	120,343	(18,613)	138,956
Fund balances, beginning of year	<u>243,376</u>	<u>0</u>	<u>243,376</u>
Total Fund balances, beginning of year	<u>243,376</u>	<u>0</u>	<u>243,376</u>
Fund balance, end of period	<u>363,719</u>	<u>(18,613)</u>	<u>382,332</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 38
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	57,621	73,029	(15,408)
Investment income	<u>211</u>	<u>0</u>	<u>211</u>
Total Investment income	<u>211</u>	<u>0</u>	<u>211</u>
Total Revenues:	<u>57,832</u>	<u>73,029</u>	<u>(15,197)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	23	237	214
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	3,000	3,000
Repairs & Maint - Catch Basins	0	20,000	20,000
Other	<u>576</u>	<u>724</u>	<u>148</u>
Total Physical Environment	599	50,461	49,862
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	<u>13</u>	<u>125</u>	<u>112</u>
Total Capital outlay	<u>13</u>	<u>125</u>	<u>112</u>
Total Expenditures:	<u>613</u>	<u>50,586</u>	<u>49,973</u>
Excess (deficiency) of revenues over expenditures	<u>57,219</u>	<u>22,443</u>	<u>34,776</u>
Other financing sources (uses):			
Transfers out	<u>(6,129)</u>	<u>(25,773)</u>	<u>19,644</u>
Total Other financing sources (uses):	<u>(6,129)</u>	<u>(25,773)</u>	<u>19,644</u>
Net change in fund balance	51,090	(3,330)	54,420
Fund balances, beginning of year	<u>293,812</u>	<u>0</u>	<u>293,812</u>
Total Fund balances, beginning of year	<u>293,812</u>	<u>0</u>	<u>293,812</u>
Fund balance, end of period	<u>344,902</u>	<u>(3,330)</u>	<u>348,232</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 41
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	4,227	4,791	(564)
Investment income	26	0	26
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues:	<u>4,254</u>	<u>4,791</u>	<u>(537)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	131	1,568	1,437
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3	35	32
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	2,000	2,000
Other	<u>42</u>	<u>48</u>	<u>6</u>
Total Physical Environment	176	3,651	3,475
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	<u>5</u>	<u>49</u>	<u>44</u>
Total Capital outlay	<u>5</u>	<u>49</u>	<u>44</u>
Total Expenditures:	<u>182</u>	<u>3,700</u>	<u>3,518</u>
Excess (deficiency) of revenues over expenditures	<u>4,072</u>	<u>1,091</u>	<u>2,981</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(1,259)</u>	<u>(5,779)</u>	<u>4,520</u>
Total Other financing sources (uses):	<u>(1,259)</u>	<u>(5,779)</u>	<u>4,520</u>
Net change in fund balance	2,813	(4,688)	7,501
Fund balances, beginning of year	<u>38,486</u>	<u>0</u>	<u>38,486</u>
Total Fund balances, beginning of year	<u>38,486</u>	<u>0</u>	<u>38,486</u>
Fund balance, end of period	<u>41,300</u>	<u>(4,688)</u>	<u>45,988</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	857,480	950,056	(92,576)
Intergovernmental revenues	0	0	0
Investment income	912	0	912
Miscellaneous	(556)	0	(556)
Total Revenues:	857,836	950,056	(92,220)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	638	2,000	1,362
LEGAL - SPECIAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	188	188
OTHER PROFESSIONAL SVCS	0	5,000	5,000
AUDITORS SERVICES	462	4,765	4,303
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	19,352	125,525	106,173
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	2,239	14,524	12,285
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	51,905	422,752	370,847
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-PUMP STATN	16,289	20,000	3,711
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	7,000	7,000
REPAIR & MAINT-TELEMETRY	24,016	10,000	(14,016)
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	817	4,000	3,183
R & M PRESERVE STRUCTURES	0	20,000	20,000
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
R&M- PRESERVE STRUCTURE/INLETS	0	2,000	2,000
Other	16,769	45,776	29,007
Total Physical Environment	132,488	719,530	587,042
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	13,085	13,085
Other	104	967	863
Total Capital outlay	104	14,052	13,948
Total Expenditures:	132,591	733,582	600,991

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2022 Through 12/31/2022
(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><u>725,245</u></u>	<u><u>216,474</u></u>	<u><u>508,771</u></u>
Other financing sources (uses):			
Transfers out	<u>(90,720)</u>	<u>(285,592)</u>	<u>194,872</u>
Total Other financing sources (uses):	<u>(90,720)</u>	<u>(285,592)</u>	<u>194,872</u>
Net change in fund balance	634,524	(69,118)	703,642
Fund balances, beginning of year			
	<u>1,077,736</u>	<u>0</u>	<u>1,077,736</u>
Total Fund balances, beginning of year	<u>1,077,736</u>	<u>0</u>	<u>1,077,736</u>
Fund balance, end of period	<u><u>1,712,260</u></u>	<u><u>(69,118)</u></u>	<u><u>1,781,378</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 44
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	59,782	72,366	(12,584)
Intergovernmental revenues	0	0	0
Investment income	363	0	363
Miscellaneous	1,250	0	1,250
Total Revenues:	<u>61,394</u>	<u>72,366</u>	<u>(10,972)</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	375	375
AUDITORS SERVICES	199	2,052	1,853
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	50,000	50,000
Repairs & Maint - Catch Basins	0	50,000	50,000
REPAIR & MAINT- STREET SWEEP	555	7,200	6,645
Other	598	2,766	2,168
Total Physical Environment	<u>1,352</u>	<u>113,893</u>	<u>112,541</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	27	249	222
Total Capital outlay	<u>27</u>	<u>249</u>	<u>222</u>
Total Expenditures:	<u>1,378</u>	<u>114,142</u>	<u>112,764</u>
Excess (deficiency) of revenues over expenditures	<u>60,016</u>	<u>(41,776)</u>	<u>101,792</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(10,047)	(53,188)	43,141
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(10,047)</u>	<u>(53,188)</u>	<u>43,141</u>
Net change in fund balance	49,969	(94,964)	144,933
Fund balances, beginning of year	536,496	0	536,496
Total Fund balances, beginning of year	<u>536,496</u>	<u>0</u>	<u>536,496</u>
Fund balance, end of period	<u>586,465</u>	<u>(94,964)</u>	<u>681,429</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 45
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	368,825	414,891	(46,067)
Intergovernmental revenues	0	50,000	(50,000)
Investment income	<u>323</u>	<u>0</u>	<u>323</u>
Total Investment income	<u>323</u>	<u>0</u>	<u>323</u>
Total Revenues:	<u><u>369,148</u></u>	<u><u>464,891</u></u>	<u><u>(95,743)</u></u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	25,000	25,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
WATER QUALITY	131	1,568	1,437
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	130	1,342	1,212
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	142	6,082	5,940
CHEMICAL WEED CONTROL	1,304	7,823	6,519
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	7,661	81,962	74,301
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	93	3,000	2,907
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	140,000	140,000
REPAIR & MAINT-CULVERTS	0	10,000	10,000
Repairs & Maint - Catch Basins	0	3,000	3,000
R & M PRESERVE STRUCTURES	0	50,000	50,000
REPAIR & MAINT- STREET SWEEP	2,564	17,535	14,971
Other	<u>3,688</u>	<u>4,108</u>	<u>420</u>
Total Physical Environment	<u>15,714</u>	<u>354,420</u>	<u>338,706</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	<u>44</u>	<u>409</u>	<u>365</u>
Total Capital outlay	<u>44</u>	<u>409</u>	<u>365</u>
Debt issuance costs	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u><u>15,757</u></u>	<u><u>354,829</u></u>	<u><u>339,072</u></u>
Excess (deficiency) of revenues over expenditures	<u><u>353,390</u></u>	<u><u>110,062</u></u>	<u><u>243,328</u></u>
Other financing sources (uses):			
Transfers out	<u>(22,379)</u>	<u>(90,961)</u>	<u>68,582</u>
Total Other financing sources (uses):	<u><u>(22,379)</u></u>	<u><u>(90,961)</u></u>	<u><u>68,582</u></u>
Net change in fund balance	<u>331,011</u>	<u>19,101</u>	<u>311,910</u>
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 45
 From 10/1/2022 Through 12/31/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	328,139	0	328,139
Total Fund balances, beginning of year	328,139	0	328,139
Fund balance, end of period	659,150	19,101	640,049

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 46
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	33,801	39,036	(5,235)
Investment income	183	0	183
Miscellaneous	(50)	0	(50)
Total Revenues:	<u>33,934</u>	<u>39,036</u>	<u>(5,102)</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	188	188
AUDITORS SERVICES	114	1,177	1,063
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	10,000	10,000
Other	338	1,413	1,075
Total Physical Environment	<u>452</u>	<u>16,278</u>	<u>15,826</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	112	1,044	932
Total Capital outlay	<u>112</u>	<u>1,044</u>	<u>932</u>
Total Expenditures:	<u>564</u>	<u>17,322</u>	<u>16,758</u>
Excess (deficiency) of revenues over expenditures	<u>33,370</u>	<u>21,714</u>	<u>11,656</u>
Other financing sources (uses):			
Transfers out	(6,016)	(22,907)	16,891
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(6,016)</u>	<u>(22,907)</u>	<u>16,891</u>
Net change in fund balance	27,354	(1,193)	28,547
Fund balances, beginning of year	<u>269,030</u>	<u>0</u>	<u>269,030</u>
Total Fund balances, beginning of year	<u>269,030</u>	<u>0</u>	<u>269,030</u>
Fund balance, end of period	<u>296,384</u>	<u>(1,193)</u>	<u>297,577</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 47
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	43,246	48,693	(5,447)
Intergovernmental revenues	0	0	0
Investment income	280	0	280
Miscellaneous	70	0	70
Total Revenues:	<u>43,596</u>	<u>48,693</u>	<u>(5,097)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	131	1,568	1,437
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	25	263	238
MARSH MAINT-LITTORAL ZONE	0	0	0
LANDSCAPE MAINTENANCE	241	1,560	1,320
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	867	5,000	4,133
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	25,000	25,000
REPAIR & MAINT- STREET SWEEP	0	3,000	3,000
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	470	2,103	1,633
Total Physical Environment	<u>1,734</u>	<u>47,994</u>	<u>46,260</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	1,085	1,085
Other	65	609	544
Total Capital outlay	<u>65</u>	<u>1,694</u>	<u>1,629</u>
Total Expenditures:	<u>1,799</u>	<u>49,688</u>	<u>47,889</u>
Excess (deficiency) of revenues over expenditures	<u>41,796</u>	<u>(995)</u>	<u>42,791</u>
Other financing sources (uses):			
Transfers out	(10,598)	(25,179)	14,581
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(10,598)</u>	<u>(25,179)</u>	<u>14,581</u>
Net change in fund balance	<u>31,199</u>	<u>(26,174)</u>	<u>57,373</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 47
 From 10/1/2022 Through 12/31/2022
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	417,400	0	417,400
Total Fund balances, beginning of year	417,400	0	417,400
Fund balance, end of period	448,599	(26,174)	474,773

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 49
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	65,644	81,371	(15,727)
Investment income	150	0	150
Miscellaneous	3,107	0	3,107
Total Revenues:	<u>68,901</u>	<u>81,371</u>	<u>(12,470)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	406	500	94
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	37	381	344
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	1,681	6,724	5,043
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	657	4,260	3,603
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	43,138	43,138
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	656	806	150
Total Physical Environment	<u>3,437</u>	<u>65,309</u>	<u>61,872</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	10	97	87
Total Capital outlay	<u>10</u>	<u>97</u>	<u>87</u>
Total Expenditures:	<u>3,447</u>	<u>65,406</u>	<u>61,959</u>
Excess (deficiency) of revenues over expenditures	<u>65,453</u>	<u>15,965</u>	<u>49,488</u>
Other financing sources (uses):			
Transfers out	(6,214)	(34,782)	28,568
Total Other financing sources (uses):	<u>(6,214)</u>	<u>(34,782)</u>	<u>28,568</u>
Net change in fund balance	59,239	(18,817)	78,056
Fund balances, beginning of year	207,556	0	207,556
Total Fund balances, beginning of year	<u>207,556</u>	<u>0</u>	<u>207,556</u>
Fund balance, end of period	<u>266,795</u>	<u>(18,817)</u>	<u>285,612</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 51
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	29,708	41,193	(11,485)
Investment income	64	0	64
Miscellaneous	0	0	0
Total Revenues:	<u>29,772</u>	<u>41,193</u>	<u>(11,421)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	8,000	8,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
AUDITORS SERVICES	13	132	119
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	297	408	111
Total Physical Environment	<u>310</u>	<u>24,040</u>	<u>23,730</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	11	98	87
Total Capital outlay	<u>11</u>	<u>98</u>	<u>87</u>
Total Expenditures:	<u>320</u>	<u>24,138</u>	<u>23,818</u>
Excess (deficiency) of revenues over expenditures	<u>29,451</u>	<u>17,055</u>	<u>12,396</u>
Other financing sources (uses):			
Transfers out	(2,509)	(12,476)	9,967
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(2,509)</u>	<u>(12,476)</u>	<u>9,967</u>
Net change in fund balance	26,942	4,579	22,363
Fund balances, beginning of year	<u>81,182</u>	<u>0</u>	<u>81,182</u>
Total Fund balances, beginning of year	<u>81,182</u>	<u>0</u>	<u>81,182</u>
Fund balance, end of period	<u>108,124</u>	<u>4,579</u>	<u>103,545</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 53
From 10/1/2022 Through 12/31/2022
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	64,866	97,975	(33,109)
Investment income	160	0	160
Miscellaneous	67,171	0	67,171
Total Revenues:	<u>132,198</u>	<u>97,975</u>	<u>34,223</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	562	562
AUDITORS SERVICES	167	1,727	1,560
TRASH DISPOSAL	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMTRY	117	1,000	883
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	30,000	30,000
Other	1,722	3,802	2,080
Total Physical Environment	<u>2,006</u>	<u>63,591</u>	<u>61,585</u>
Capital outlay	209	1,949	1,740
Total Expenditures:	<u>2,215</u>	<u>65,540</u>	<u>63,325</u>
Excess (deficiency) of revenues over expenditures	<u>129,982</u>	<u>32,435</u>	<u>97,547</u>
Other financing sources (uses):			
Transfers out	(8,984)	(34,588)	25,604
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(8,984)</u>	<u>(34,588)</u>	<u>25,604</u>
Net change in fund balance	120,999	(2,153)	123,152
Fund balances, beginning of year	<u>183,631</u>	<u>0</u>	<u>183,631</u>
Total Fund balances, beginning of year	<u>183,631</u>	<u>0</u>	<u>183,631</u>
Fund balance, end of period	<u>304,630</u>	<u>(2,153)</u>	<u>306,783</u>

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

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	59	0	59
Total Investment income	59	0	59
Total Revenues:	59	0	59
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	36	371	335
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	6,697	15,000	8,303
LANDSCAPE MAINTENANCE	4,528	29,374	24,846
PRESERVE/EXOTIC MAINT	0	0	0
COMMON AREA MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	4,651	15,000	10,349
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	1,000	1,000
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	4,000	4,000
REPAIR & MAINT- STREET SWEEP	0	5,000	5,000
Other	11,023	20,678	9,655
Total Physical Environment	26,935	90,423	63,488
Capital outlay	0	0	0
Total Expenditures:	26,935	90,423	63,488
Excess (deficiency) of revenues over expenditures	(26,876)	(90,423)	63,547
Other financing sources (uses):			
Transfers out	(981)	(3,248)	2,267
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	9,841	42,534	(32,693)
Other	0	51,137	(51,137)
Total Capital contributions from landowners	9,841	93,671	(83,830)
Total Other financing sources (uses):	8,860	90,423	(81,563)
Net change in fund balance	(18,016)	0	(18,016)
Fund balances, beginning of year	106,482	0	106,482
Total Fund balances, beginning of year	106,482	0	106,482
Fund balance, end of period	88,466	0	88,466

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

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Investment income	465	0	465
Miscellaneous	<u>446,160</u>	<u>0</u>	<u>446,160</u>
Total Revenues:	<u>446,625</u>	<u>0</u>	<u>446,625</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	46,136	0	(46,136)
LEGAL SERVICES	1,497	0	(1,497)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
Other	<u>44,563</u>	<u>0</u>	<u>(44,563)</u>
Total Physical Environment	92,195	0	(92,195)
Capital outlay			
MACHINERY & EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>92,195</u>	<u>0</u>	<u>(92,195)</u>
Excess (deficiency) of revenues over expenditures	<u>354,429</u>	<u>0</u>	<u>354,429</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(366)</u>	<u>0</u>	<u>(366)</u>
Total Other financing sources (uses):	<u>(366)</u>	<u>0</u>	<u>(366)</u>
Net change in fund balance	354,064	0	354,064
Fund balances, beginning of year	<u>354,588</u>	<u>0</u>	<u>354,588</u>
Total Fund balances, beginning of year	<u>354,588</u>	<u>0</u>	<u>354,588</u>
Fund balance, end of period	<u>708,652</u>	<u>0</u>	<u>708,652</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2022 Through 12/31/2022

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A	Unit 5B
Revenues:				
Non-ad valorem assessments	284,946	4,278,074	366,464	341,631
Intergovernmental revenues	-	-	-	-
Investment income	181	76,619	145	144
Miscellaneous	-	-	-	-
Total Revenues:	285,127	4,354,693	366,609	341,774
Expenditures:				
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	2,849	42,781	3,665	3,416
Total Expenditures:	2,849	42,781	3,665	3,416
Excess (deficiency) of revenues over expenditures	282,278	4,311,912	362,945	338,358
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	282,278	4,311,912	362,945	338,358
Fund balances, beginning of year	63,940	7,898,476	54,914	18,592
Fund balance, end of period	346,218	12,210,388	417,859	356,951

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2022 Through 12/31/2022

(In Whole Numbers)

	Unit 9A	Unit 9B	Unit 16	Unit 27B
Revenues:				
Non-ad valorem assessments	2,460,290	1,158,343	505,368	203,410
Intergovernmental revenues	-	-	-	-
Investment income	983	4,102	259	226
Miscellaneous	-	-	-	-
Total Revenues:	2,461,273	1,162,445	505,627	203,635
Expenditures:				
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	24,603	11,583	4,903	2,034
Total Expenditures:	24,603	11,583	4,903	2,034
Excess (deficiency) of revenues over expenditures	2,436,670	1,150,862	500,724	201,601
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	2,436,670	1,150,862	500,724	201,601
Fund balances, beginning of year	801,756	843,004	113,788	38,497
Fund balance, end of period	3,238,425	1,993,866	614,512	240,099

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2022 Through 12/31/2022

(In Whole Numbers)

	Unit 43	Unit 44	Unit 45	Unit 46
Revenues:				
Non-ad valorem assessments	1,097,885	471,353	241,008	657,455
Intergovernmental revenues	-	-	-	-
Investment income	517	232	112	2,667
Miscellaneous	-	-	-	-
Total Revenues:	1,098,402	471,585	241,121	660,122
Expenditures:				
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	10,979	4,714	2,410	6,575
Total Expenditures:	10,979	4,714	2,410	6,575
Excess (deficiency) of revenues over expenditures	1,087,423	466,871	238,711	653,547
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	-	-	-	-
(Discount)/Premium on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	-	-
Total Payment to refunded bonds escrow agent	-	-	-	-
Total Other financing sources (uses):	-	-	-	-
Net change in fund balance	1,087,423	466,871	238,711	653,547
Fund balances, beginning of year	494,403	112,159	86,228	758,600
Fund balance, end of period	1,581,826	579,030	324,938	1,412,147

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2022 Through 12/31/2022

(In Whole Numbers)

	Unit 53
Revenues:	
Non-ad valorem assessments	2,039,934
Intergovernmental revenues	-
Investment income	18,186
Miscellaneous	-
Total Revenues:	2,058,119
Expenditures:	
Principal	-
Interest	-
Debt issuance costs	-
Advance Refunding escrow agent	-
Other	20,399
Total Expenditures:	20,399
Excess (deficiency) of revenues over expenditures	2,037,720
Other financing sources (uses):	
Transfers in	-
Transfers out	-
Refunding debt Issued	-
(Discount)/Premium on refunded debt	-
Special assessment bond proceeds	-
Payment to refunded bonds escrow agent	-
Payment to Refunded Debt	-
Total Payment to refunded bonds escrow agent	-
Total Other financing sources (uses):	-
Net change in fund balance	2,037,720
Fund balances, beginning of year	4,601,548
Fund balance, end of period	6,639,268

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2022 Through 12/31/2022

(In Whole Numbers)

	Unit 2C	Unit 5	Unit 16	Unit 25
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	1,702	1,529	2,232	13
Miscellaneous	-	-	-	-
Total Revenues:	1,702	1,529	2,232	13
Expenditures:				
Capital outlay	(149,546)	261	988	-
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Total Expenditures:	(149,546)	261	988	-
Excess (deficiency) of revenues over expenditures	151,248	1,268	1,244	13
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(4,046)	-	(4,103)	-
Capital contributions from landowners	-	-	590,006	-
Repayment to landowners	-	-	-	-
Promissory notes issued	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Discount on special assessment bonds issued	-	-	-	-
Premium on special assessment bonds issued	-	-	-	-
Total Other financing sources (uses):	(4,046)	-	585,904	-
Net change in fund balance	147,202	1,268	587,148	13
Fund balances, beginning of year	2,479,101	2,380,341	762,699	20,209
Fund balance, end of period	2,626,303	2,381,609	1,349,846	20,222

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2022 Through 12/31/2022

(In Whole Numbers)

	Unit 53
Revenues:	
Intergovernmental revenues	-
Investment income	30,393
Miscellaneous	-
Total Revenues:	30,393
Expenditures:	
Capital outlay	158,367
Principal	-
Interest	-
Debt issuance costs	-
Total Expenditures:	158,367
Excess (deficiency) of revenues over expenditures	(127,974)
Other financing sources (uses):	
Transfers in	-
Transfers out	(5,112)
Capital contributions from landowners	-
Repayment to landowners	-
Promissory notes issued	-
Special assessment bond proceeds	-
Discount on special assessment bonds issued	-
Premium on special assessment bonds issued	-
Total Other financing sources (uses):	(5,112)
Net change in fund balance	(133,087)
Fund balances, beginning of year	5,507,925
Fund balance, end of period	5,405,665

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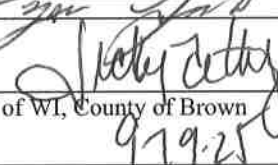
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NOTICE OF ANNUAL MEETING SCHEDULE

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, 2022 and Sept. 30, 2023. All such meetings will begin at 8:00 a.m. and, unless held by means of a virtual electronic medium in those instances where legally authorized to do so, will be held in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418.

Regular Board of Supervisors meetings will be held on 10/26/2022, 11/16/2022, 12/14/2022, 01/25/2023, 02/22/2023, 03/22/2023, 04/26/2023, 05/24/2023, 06/28/2023, 07/26/2023, 08/23/2023 and 09/27/2023.

Possible Board of Supervisors or Committee meetings may also be held, on an as-needed basis, on the following dates: 10/12/22, 01/11/2023, 02/08/2023, 03/08/2023, 04/12/2023, 05/10/2023, 06/14/2023, 07/12/2023, 08/09/2023 and 09/13/2023.

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

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

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

BOARD OF SUPERVISORS
NORTHERN PALM BEACH
COUNTY IMPROVEMENT
DISTRICT
Matthew J. Boykin, President
September 25, 2022 #7758804