



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

**REGULAR MEETING AGENDA**  
**ADMINISTRATIVE BUILDING AND EOC**  
**359 HIATT DRIVE**  
**PALM BEACH GARDENS, FLORIDA**  
July 26, 2023  
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes - June 28, 2023 Regular Meeting
- 5) Comments from the Public for Items not on the Agenda
- 6) **Consent Agenda (Ask for Public Comment before approving Consent Agenda)**
  - a) Multi-Unit  
Consider Purchase Order to Everglades Laboratories, Inc.
  - b) Unit No. 11 – PGA National
    - i) Consider Purchase Order to Future Horizons
    - ii) Consider Acceptance of Access Easement
  - c) Unit No. 14 - Eastpointe  
Consider Purchase Order to Shenandoah General Construction, LLC
  - d) Payment Requests
- 7) **Regular Agenda**
  - a) Unit No. 2C – Alton  
Status Report
  - b) Unit No. 5 – Henry Rolf  
Status Report – Pipe Rehabilitation Project
  - c) Unit No. 5A – Vista Center of Palm Beach  
Consider Purchase Order to Shenandoah General Construction, LLC  
**Ask for Public Comment**
  - d) Unit No. 11 – PGA National  
Status Report – Avenue of the Masters Milling and Resurfacing Project

- e) Unit No. 16 – Palm Beach Park of Commerce
  - i) Status Report – Venture Way Extension Project
  - ii) Consider Exchange Agreement

**Ask for Public Comment**

- f) Unit No. 20 – Juno Isles
  - Status Report – Salinity Weir Rehabilitation Project

- g) Unit No. 53 - Arden
  - Status Report

- h) General
  - Accounting Intern Presentation

8) Miscellaneous Reports:

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

9) Receive and File

10) Comments from the Board

11) Adjourn

**Please note the following upcoming meetings:**

**August 23, 2023 – 8:00 a.m.- Regular Meeting**

**September 27, 2023 – 8:00 a.m.- Regular Meeting**

**MINUTES OF A BOARD OF SUPERVISORS MEETING  
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 06/28/23**

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Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:00 a.m. on June 28, 2023, 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; Programs & Facilities Maintenance Administrator Jared Kneiss; Budget & Tax Roll Manager Laura Ham; Project Coordinator Polly Scherman; Permit Coordinator Kimberly Morgan; and Lara Donlon of Torcivia, Donlon, et al.

**2) ESTABLISHMENT OF A QUORUM**

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

**3) ADDITIONS OR DELETIONS TO THE AGENDA**

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

**4) APPROVAL OF MINUTES**

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed removing from the table and approving the Minutes of the April 26, 2023 Regular Meeting.

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving the Minutes of the May 24, 2023 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:

- a) Unit No. 9B – Abacoa II
  - i) Consider Amendment No. 1 to Agreement No. A3073 (FRDAP Grant)
  - ii) Consider Notice of Recordation of Limitation of Use (FRDAP Grant)
- b) Unit No. 11 – PGA National
  - i) Consider Authorization to Record Permit No. PER-11-490 – Cignarella
  - ii) Consider Temporary License Agreement
- c) Unit No. 18 – Ibis Golf & Country Club  
Consider Authorization to Record Permit No. PER-18-226 - Loveys
- d) Unit No. 44 – The Bear’s Club  
Consider Ratification of Purchase Order to Straight Ahead Construction
- e) Unit No. 53 – Arden
  - i) Consider Authorization to Record Permit No. PER-53-037 - Hamilton
  - ii) Consider Authorization to Record Permit No. PER-53-038 – Munoz
  - iii) Consider Change Order to Centerline Utilities, Inc. - Pods D-Southeast and I-North (CO No. 3)
- f) Payment Requests

copies of which are contained in applicable Northern files.

## 7) REGULAR AGENDA

### a) MULTI-UNIT

#### i) Consider Assignment & Assumption Agreement and First Amendment

Ms. Roundtree stated that earlier this year, Clarke Aquatic Services sold the aquatic service portion of their company to SOLitude Lake Management, LLC, which also has a contract with Northern. She explained that this Assumption Agreement has been prepared for SOLitude to assume Clarke's aquatic weed control responsibilities in several of Northern's Units of Development. She noted that the Agreement has been signed by representatives of Clarke and SOLitude. Ms. Roundtree then added that Staff is asking for approval of a First Amendment to this Agreement, noting that SOLitude's Certificate of Insurance has a deductible of \$100,000 and Northern's standard deductible is \$10,000, so they have asked that the Agreement be amended to reflect the increase in deductible.

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 Assumption Agreement and First Amendment to the Aquatic Weed Control Agreement for Unit Nos. 1, 2, 2C, 5, 7, 9, 9A, 12, 24, 32, 33 & 49, as presented.

#### ii) Consider Renewal of Annual Service Contract and Change Order No. 10 - SOLitude Lake Management, LLC (formerly Clarke) - Annual Aquatic Weed Control

Ms. Roundtree stated that this item is related to the item the Board just approved and explained that a 4% increase to this contract was requested, as detailed on Change Order No. 10, along with the annual renewal of this contract. She further stated that this annual renewal will carry through to September 30, 2024, and this contract allows for one additional renewal through September 30, 2025.

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 renewal of the annual contract for the period October 1, 2023 through September 30, 2024, and approval of Change Order No. 10 to SOLitude Lake Management, LLC, as presented.

**iii) Consider First Amendment to Interlocal Agreement with City of Palm Beach Gardens for Storm-Related Debris Removal**

Mr. Beatty stated that Northern currently has an Agreement with the City of Palm Beach Gardens for debris removal involving the roadways within Units 11 and 31. Staff identified that Northern is responsible for several roadways within Unit 2C, Alton and has requested that the City incorporate those roadways into the Agreement as well. He stated that this Amendment incorporates debris removal of Northern-owned Unit 2C roadways thereby addressing the request of Northern.

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 Amendment No. 1 to the Interlocal Agreement with the City of Palm Beach Gardens.

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

**i) Status Report**

Mr. Beatty began by showing the Board the unit map and site plan. He explained that the final lift of asphalt project is in the contract execution phase and has not yet begun. He also showed the Board some drone photos of the hospital site.

Mr. Boykin and Mr. LaMotte had some questions with regard to the photos, and Ms. Leser explained the proposed project site in more detail.

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

**ii) Consider Acceptance of Water Management Easement**

Ms. Leser explained that this Water Management Easement is associated with an existing platted Water Management Easement that will be extinguished as a result of the replatting process. She explained

that because Northern has facilities within the previously dedicated easement, Staff has requested a separate sketch and description for the new Water Management Easement which will be recorded in advance of recordation of the replat. She stated that the legal description and sketch has been reviewed and approved by Keshavarz & Associates, Inc., also noting that there are no fiscal impacts and Staff recommends acceptance of the new Water Management Easement.

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 acceptance of the attached Water Management Easement.

**c) UNIT OF DEVELOPMENT NO. 5 – HENRY ROLF  
Status Report – Pipe Rehabilitation Project**

Mr. Beatty stated that Ms. Leser will be providing this status report on the pipe rehabilitation project that was awarded to Johnson & Davis.

Ms. Leser stated that the project is underway, explaining they while they are not yet on-site, the pre-construction meeting has taken place and necessary shop drawings are being reviewed. Signage will go up the end of July and construction is expected to begin in the middle of August, assuming the materials are available.

Mr. Boykin asked how long the project is anticipated to last, and Ms. Leser advised that final completion of the project is expected in January, but the majority of the construction is estimated to be completed by the end of November, 2023.

Mr. Boykin asked about project monitoring, and Ms. Leser advised that Mock Roos is responsible for certifying the project and Northern Staff will be on-site once or twice a week as well.

Mr. LaMotte had a question about preparation for storm events during construction, and Ms. Leser advised that bypass pumping was required as part of the project.

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

**d) UNIT OF DEVELOPMENT NO. 5A – VISTA CENTER OF PALM BEACH  
Consider Ratification of Purchase Order to Ferreira Construction Company**

Mr. Beatty stated that the Board is being asked to ratify a Purchase Order that was issued as a result of Staff being notified by the Vista Center Property Manager of a depression near a roadway. He explained that upon further inspection, it was determined that a pipe had collapsed. He then showed aerial photos of the location as well as photos of the repair process. Mr. Beatty stated that Staff determined an emergency repair was required and Ferreira Construction Company was on-site within hours, barricading the area and making the repair. He explained that the project is essentially completed with the exception of some minor restoration and Staff recommends approval of Purchase Order No. 23-749 in the amount of \$115,046.77.

Mr. Boykin asked if the repair payment will come out of reserves and Ms. Roundtree responded affirmatively.

Ms. Baker asked how long the resin used for the repair is expected to last, and Mr. Beatty advised that it will be a 50-year pipe repair.

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 ratification of the referenced Purchase Order No. 23-749 Ferreira Construction Company for the amount of \$115,046.77.

**e) UNIT OF DEVELOPMENT NO. 11 – PGA NATIONAL  
Status Report – Avenue of the Masters Milling and Resurfacing Project**

Ms. Leser stated that signage has been posted for approximately two weeks and construction is scheduled to begin July 5, 2023. She noted that this is also expected to be a six-month project, but could be completed sooner.

Mr. Boykin asked how many years does Northern go between resurfacing projects, and Mr. Beatty advised that it can vary due to many factors, but new pavement can generally last about 20 years.

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



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

**i) Status Report – Venture Way Extension Project**

Mr. Beatty began by showing the unit map and site location and stated that Ms. Leser will be providing the status report.

Ms. Leser explained that the project area has been cleared and the silt fence is up, but the project has been delayed due to an issue with a potable water connection. She noted that the issue will be addressed by a Change Order, which is the subject of the next item for Board consideration.

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

**ii) Consider Change Order to J.W. Cheatham, LLC – Venture Way Extension (CO No. 1)**

Ms. Leser explained that this Change Order is associated with a potable water connection which is part of the private improvements. She briefly explained the process, noting that the contractor encountered a problem with a frozen water valve. She stated that the Change Order involves putting in a new valve and making the necessary modifications. Ms. Leser further stated that this fix will be completed quickly and then the rest of the project will get underway.

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 Change Order No. 1 to J.W. Cheatham, LLC.

**iii) Consider Acceptance of Water Management Maintenance Easement**

Ms. Leser stated that this item is associated with a permit project that is bordered by several Wetland Preserve Tracts which were dedicated to and maintained by Northern. She noted that the original Plat from 1987 does not include easements for maintenance access along the sides of these preserve tracts, and as a condition of the permit approval, the property owner has been requested to provide a Water Management Maintenance Easement to allow legal access for Northern to maintain the adjacent Wetland Preserve Tracts. Ms. Leser reported that the sketches and descriptions for the Water Management

Maintenance Easement have been reviewed by Keshavarz & Associates, Inc., and there are no fiscal impacts associated with the acceptance of this Easement.

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 acceptance of the Water Management Maintenance Easement.

**iv) Consider Renewal of Annual Service Contract – WGI, Inc. – Environmental Liaison**

Mr. Beatty explained that WGI has been providing Environmental Liaison services since acquiring Land Design South, the previous provider of this service, in 2016 or 2017. He noted that Northern decided to continue having the same personnel perform the work since they were familiar with it, so the contract was assumed by WGI. He explained that, as part of the Park's zoning approval, the Environmental Liaison is required to provide an annual environmental report based on evaluations made throughout the year. Mr. Beatty stated that the total amount of the contract is \$25,031 and Staff recommends renewal of the contract.

Mr. Boykin asked if this contract only relates to this unit, and Mr. Beatty responded affirmatively.

Prior to consideration of the Renewal of the Annual Service Contract to WGI, Inc., Mr. LaMotte recused himself from the vote, having previously filled out a Form 8B on matters involving this company.

Mr. Boykin asked if it was budgeted and Ms. Roundtree responded affirmatively.

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 first extension of the contract for Environmental Liaison services with WGI, Inc.

**g) UNIT OF DEVELOPMENT NO. 20 – JUNO ISLES**

**i) Status Report – Salinity Weir Rehabilitation Project**

Mr. Beatty began by showing the Board the unit map and site plan. He explained that Murray-

Logan is conducting the work on the weir rehabilitation and showed the Board several photos of the progress at the project site.

Mr. Boykin asked about what the fix involves, and Mr. Beatty advised him of the steps involved for the project.

Mr. Boykin asked if they are going to meet their timeline, and Mr. Beatty advised that they are currently ahead of schedule and Staff has been pleased with Murray Logan's performance thus far.

Ms. Baker asked if WGI has received the permit exemption from South Florida Water Management District (SFWMD), and Mr. Beatty advised that WGI has been in conversations with SFWMD and they have been advised that it is considered maintenance work, so it is essentially exempt, or what SFWMD considers "no notice".

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

**ii) Consider Payment Request to WGI**

Prior to consideration of the Payment Request to WGI, Inc., Mr. LaMotte recused himself from the vote, having previously filled out a Form 8B on matters involving this company.

This item is a payment request in the amount of \$1,404.71 to WGI, Inc. for the Unit 20 Salinity Weir project.

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. Block and passed by the voting members approving a payment request in the amount of \$1,404.71 to WGI, Inc.

**h) UNIT OF DEVELOPMENT NO. 43 – MIRASOL  
Consider Payment Request to WGI**

Before addressing the payment request, Mr. Beatty began by showing the Board the unit map and site plan. He explained that this payment request is related to replacement of portions of the boardwalk in Mirasol, and Northern received a FRDAP grant for this project. He showed the Board several photos of the

existing boardwalk, noting that Staff anticipates going out for bid on this project in July with award of the contract anticipated for Board consideration hopefully in September.

Mr. LaMotte asked if they are replacing the structure completely, and Ms. Leser advised that it was not being replaced completely and explained the proposed project in more detail.

There was a general discussion with regard to a similar project in Unit 27B, Botanica.

Mr. Beatty explained that this item is a payment request in the amount of \$4,739.00 to WGI, Inc. for the Unit 43 Boardwalk Repairs.

Prior to consideration of the Payment Request to WGI, Inc., Mr. LaMotte recused himself from the vote, having previously filled out a Form 8B on matters involving this company.

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. Block and passed by the voting members approving a payment request in the amount of \$4,739.00 to WGI, Inc.

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

Mr. Beatty began his report by initially displaying the unit map and site plan, and stated that there are no construction photos, as not much construction is taking place. He reported that Staff did have a meeting with representatives from Lennar to discuss potential funding options for the Northern phases of the remaining undeveloped parcels. He stated that there are two options that Lennar is considering for the approximate \$4.5 million needed, the first of which is to issue additional debt which would impact the entire community. Mr. Beatty stated that Staff informed Lennar that option is not advisable, because Northern would require the full support of the community before issuing additional debt.

Mr. Boykin asked if the Homeowners Association is active, and Mr. Beatty responded affirmatively and stated that the assessments would increase about \$100.00 a year. He noted that the debt assessment increase would benefit the developer since it would provide a means of obtaining public

funding for construction of the remaining public improvements in the future phases.

Mr. Beatty stated that the second option would be to form a sub-unit wherein the future phases would continue to be assessed for both the original assessment amount for Unit 53 and any additional bond funds obtained for completion of the public improvements. He stated that those future homeowners would be paying higher assessments than the current residents, so that would require discussion as well. He explained that neither option is very viable for \$4.5 million, but Lennar is expected to respond to Northern in a month to determine how they wish to proceed.

Mr. Boykin asked what the public improvements include, and Mr. Beatty advised that they include water and sewer, which gets turned over to Palm Beach County Water Utilities, as well as any lake interconnect drainage and portions of the Linear Park.

A general discussion followed with regard to the future of the project and the benefits to current and future homeowners.

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

**j) GENERAL**

**Consider TRIM Resolution for Proposed Fiscal Year 2023-2024 Annual Budget (2023-03)**

Ms. Roundtree stated that this is the next step in the budget approval process for fiscal year 2023/2024, and one of the most important. She further stated that Staff has received and reviewed the 2023 tax roll from the Property Appraiser's Office and there were not many changes to the assessment rates since last month's presentation of the proposed Budget. She reported that one change of note involves a building that had 316 condos in Unit 15, Villages of Palm Beach Lakes, which have been converted into apartments. She explained that this results in 316 computed acres being converted to a footprint of 18 acres of land which increases the assessment of each of the remaining landowners within Unit 15 by \$16.00.

A general discussion followed with regard to changes in the economy and how Northern's assessments are affected.

Ms. Roundtree reported that Mr. Edwards has prepared Resolution No. 2023-03 which approves the TRIM (“Truth in Millage”) rates and allows for changes to the Proposed Budget for Fiscal Year 2023/2024, if necessary. She noted that those rates are due for submittal to the Property Appraiser’s office in mid-July and the TRIM rates go to the residents in August. She also explained that the Board will have one last review of the Budget in August before the rates go to the Tax Collector for mailing to landowners in November. Ms. Roundtree stated that, unless the Board has any questions, a motion is in order to approve Resolution No. 2023-03.

Ms. Baker had questions on the proposed budget for Unit 3 and Unit 3A regarding aerators and culvert cleaning, and Ms. Roundtree answered those questions.

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 Proposed Budget for Fiscal Year 2023/2024 and Resolution 2023-03 for adoption of the Proposed Budget and Assessment Rates for TRIM.

## **8) MISCELLANEOUS REPORTS**

### **a) ENGINEER**

Ms. Leser had nothing to report.

### **b) ATTORNEY**

Mr. Edwards reminded the Board to submit their 2022 Form 1 Statements.

### **c) EXECUTIVE DIRECTOR**

Mr. Beatty stated that Ms. Baker and Jared Kneiss attended the Florida Association of Special Districts (FASD) Annual Conference in Orlando. He reported that Ms. Baker completed her Certified District Official certification training and Mr. Kneiss was appointed to the seat Mr. Beatty recently vacated on the FASD Board.

Mr. Beatty then asked Northern's two newest employees to stand. He introduced them to the Board, stating that Polly Scherman has been as been hired as Northern's Project Coordinator and Kimberly Morgan has been hired as Northern's Permit Coordinator.

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

## **9) COMMITTEE REPORTS**

### **a) PERSONNEL COMMITTEE**

#### **i) Consider Committee Recommendations**

Mr. Boykin reported that the Committee met on June 1, 2023, explaining he will review the recommendations and then suggested that one motion be made to consider all of the Committee recommendations.

Mr. Boykin briefly reviewed the Committee recommendations for consideration, stating that the first recommendation was related to changes to the Personnel Manual with regard to compliance with federal guidelines as well as expanded information on military leave, noting that Ms. Donlon was in attendance if the Board had questions with regard to the changes. He stated the second recommendation was in reference to Mr. Beatty's review, noting that the Committee determined that Northern is being run quite well and the related recommendation was in the package.

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 Committee recommendations.

#### **ii) Consider Approval of June 1, 2023 Minutes**

Mr. Boykin asked the Board for a motion to approve the Personnel Committee minutes of June 1, 2023.

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed approving the Personnel Committee minutes of June 1, 2023.

## **b) BUDGET, BANKING & AUDIT COMMITTEE**

### **i) Consider Committee Recommendations**

Ms. Roundtree reported that the Committee met on June 21, 2023, to discuss the format of a Request for Proposals (RFP) for Auditing Services. She stated that during last month's Board meeting, the Board authorized Staff to begin drafting the RFP based upon the Committee's recommendation. She explained that the Committee met to make decisions on whether to include certain provisions in the RFP, how to rate the proposals, the timing of publication and receipt of proposals. Ms. Roundtree stated that, if approved by the Board, the RFP will be published in the Palm Beach Post and DemandStar (an online bid publication forum) on July 2, 2023, and July 9, 2023. Proposals will be due on August 9, 2023, at 2:00 PM, and the Committee will meet on or about August 16, 2023, to rank the proposals and bring their recommendation to the Board for an award of the bid at the August 23, 2023 Board meeting.

Mr. Boykin asked how long Northern has had its current Auditor, and Ms. Roundtree advised that Marcum contract began in 2008, but noted it has been longer than that by briefly explaining the sequence of various mergers. She also noted that although the firm has been similar for a long time, there has been a change in Partners and Staff over the years.

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 Budget, Banking & Audit Committee recommendations.

### **ii) Consider Approval of May 18, 2023 Minutes**

Mr. Boykin asked the Board for a motion to approve the Budget, Banking & Audit Committee minutes of May 18, 2023.

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed approving Budget, Banking & Audit Committee minutes of May 18, 2023.



**iii) Consider Approval of June 21, 2023 Minutes**

Mr. Boykin asked the Board for a motion to approve the Budget, Banking & Audit Committee minutes of June 21, 2023.

A **motion** was made by Ms. Baker, seconded by Mr. Cohn and unanimously passed approving Budget, Banking & Audit Committee minutes of June 21, 2023.

**10) 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.

**11) COMMENTS FROM THE BOARD**

Mr. LaMotte asked Mr. Beatty if anything is being done differently to prepare for the upcoming hurricane season, and Mr. Beatty briefly reviewed Northern’s hurricane preparation process.

Ms. Baker asked if the temporary barriers along Northlake Boulevard are Northern’s, and Mr. Beatty advised that they are not Northern’s barriers.

**12) 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



Northern Palm Beach County Improvement District  
359 Hiatt Drive, Palm Beach Gardens, Florida 33418  
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## EXECUTIVE SUMMARY

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

**DATE:** July 26, 2023

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

**RE:** Multiple Units of Development  
Consider Purchase Order No. Y24-191 to Everglades Laboratories, Inc.  
Water Quality Monitoring

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### **Background**

Northern conducts water quality monitoring throughout the District in a number of different Units of Development. Attached is a proposal from Everglades Laboratories, Inc. to conduct the water quality monitoring. Sampling on monthly, quarterly and annual intervals and testing, depending on the specific parameter, are included in the proposal. Everglades Laboratories, Inc. is a certified laboratory and has conducted prior water quality testing within Northern. The total amount of Purchase Order No. Y24-191 is \$136,101.94 and, if approved, will commence on October 1, 2023.

### **Fiscal Impact**

Funding has been allocated within the 2023/24 budget for this expenditure.

### **Recommendation**

Northern Staff recommends approval of Purchase Order No. Y24-191 to Everglades Laboratories, Inc. in the amount of \$136,101.94.



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

March 23, 2022

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

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

Dear Mr. Beatty,

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

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

**Total Annual Quote: \$136,101.94**

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

Sincerely,

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

Benjamin Martin, III, B.S.  
Laboratory Director



Northern Palm Beach County Improvement District  
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## EXECUTIVE SUMMARY

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

**DATE:** July 26, 2023

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

**RE:** Unit of Development No. 11 – PGA National  
Consider Purchase Order No. 23-833 to Future Horizons, Inc.  
Aerator Purchase and Installation

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### **Background**

Northern's Plan of Improvements for Unit 11, PGA National authorizes installation of aerators for water quality enhancement. The PGA National Property Owners Association has requested an aerator be provided within the Burwick Subdivision within PGA. Attached is a proposal from Future Horizons for one aerator to be placed as requested. Future Horizons is Northern's sole source provider for aerator equipment. The aerator will be added to the current inventory of existing aerators within PGA National that are owned and maintained by Northern

### **Fiscal Impact**

The \$28,081.66 expense of this project is included in the FY 2022/2023 budget for Unit 11, PGA National.

### **Recommendation**

Northern Staff recommends approval of Purchase Order No. 23-833 in the amount of \$28,081.66 to Future Horizons, Inc. for aerator purchase and installation.



June 21, 2023

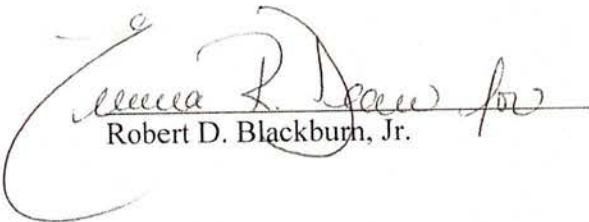
**PROPOSAL**

To: Northern Palm Beach County Improvement District  
Attention: Jon Iles  
359 Hiatt Drive  
Palm Beach Gardens, FL 33418

**Unit 11-85 #8 Glenn Carin**

One 3hp 230v 1ph High Volume Aerator by Otterbine Barebo with 200' of underwater cable	\$ 6,226.66
Electrical Installation	\$15,105.00
Directional Bore	\$ <u>6,750.00</u>
<b>TOTAL</b>	<b>\$28,081.66</b>

FUTURE HORIZONS, INC.

  
Robert D. Blackburn, Jr.



**Northern Palm Beach County  
Improvement District**

Purchase Order  
No.

23-833

**Purchase Order**

**Vendor :134**

**FUTURE HORIZONS, INC.**

P.O. BOX 1115  
403 N 1ST STREET  
HASTINGS, FL 32145-1115

Phone - / Fax -

**Billing and Shipping Address**

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

**Document Information**

Document Date 06/27/2023  
Required Date 07/07/2023  
Prepared By JONATHAN H. ILES  
Workflow ID 07  
Status Board 2 Documents  
Description Aer 11-85 New Installation - \*  
GLENCAIRN - 2hp - 230 v -Single Phase -  
High Volume

Change Order 0

Project No

Invoice to Y  
follow

**Comments :** Spoke w/ the Finance Dir. On 6/28/2023 Approx. 14:00 hrs. Please refer to Yellow Book: U11- GL 56401 quote: "Expect negative variance - \$40,000 caused by prior yr. (FY 21/22) encumbrances for 2 Aerators expensed in CY."

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	1101	56401	Aer 11-85 New Installation - * GLENCAIRN - 2hp - 230 v -Single Phase - High Volume	28,081.66	28,081.66

**Total : \$28,081.66**

**Approval Information**

SUSAN P. SCHEFF Board 06/29/2023 1:50 PM  
CLIFFORD D. BEAT Executive Director 06/29/2023 1:23 PM  
KATHLEEN E. ROUN Finance Director 06/29/2023 1:21 PM  
LAURA L. HAM Budget Manager 06/29/2023 11:20 AM  
Kimberly A. Leser District Engineer 06/29/2023 9:50 AM  
KENNITH R. ROUN Department Manager 06/29/2023 7:39 AM  
JONATHAN H. ILES Requester 06/28/2023 2:35 PM  
JONATHAN H. ILES Requester 06/27/2023 3:47 PM

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

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

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

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



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

## **EXECUTIVE SUMMARY**

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

**DATE:** July 26, 2023

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

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

**RE:** Unit of Development No. 11 – PGA National  
Consider Acceptance of Access Easement Associated with PGA National  
Commerce Park - Plat No. 3

---

### **Background**

As a condition of the approval of the referenced plat, the property owner was advised that an Access Easement dedicated in favor of Northern would be required. The Access Easement will provide Northern clear access to the drainage ditch located along the western plat boundary within a previously dedicated easement. The property owner chose to provide this easement by separate instrument in order to preserve the ability to relocate or request a release of the easement should access conditions change. The sketch and description for the Access Easement has been reviewed by Keshavarz & Associates, Inc., (which is under contract with Northern to perform plat and survey services and reviews) and its approval letter is attached.

### **Fiscal Impact**

There are no fiscal impacts relating to the acceptance of the Access Easement.

### **Recommendation**

The District Engineer recommends acceptance of the attached Access Easement.



Mrs. Kimberly Leser, P.E.  
District Engineer  
Northern Palm Beach County Improvement District  
359 Hiatt Drive  
Palm Beach Gardens, FL. 33418

July 03, 2023

K&A Project No. 21-1390  
Via Email: [kim@npbcid.org](mailto:kim@npbcid.org)

Subject: P.G.A. National Commerce Park - Plat No. 3  
Unit of Development 11  
Plat No: 11-051

Dear Mrs. Leser:

Keshavarz & Associates, Inc. reviewed the submitted sketch and legal description document associated with the above referenced permit to include a digitally signed and sealed pdf copy of:

1. The sketch and legal descriptions depicting and describing the proposed Water Management Access Easement, entitled A21089C Signed 2023 07-03.pdf, **having a digital signature date of July 03, 2023** and as supported by the cad file entitled 21-089-303C.dwg.

The above referenced sketch and legal description, being a portion of Lot 8, P.G.A. National Commerce Park Plat No. 2, Recorded in Plat Book 78, Pages 135 and 136, Public Records, Palm Beach County, Florida, was submitted to our office for review by Northern Palm Beach County Improvement District's Engineer via email on June 23, 2023. Our office issued minor comments on June 23, 2023 and received a revised document on June 28, 2023, June 30, 2023 and subsequently our office requested a typo correction and received the above referenced digitally signed and sealed pdf today, July 03, 2023.

The above referenced sketch and legal description for the requested Water Management Maintenance Access Easement associated with the above referenced project was reviewed by Keshavarz & Associates, Inc. who is under contract with the District to perform plat and associated document reviews. Based on our review, we can approve the sketch and legal description as describing the requested easement area. We will attach the approved sketch, legal and easement agreement to the approval email for reference.

Also, please advise the petitioner to submit the executed easement agreement with the approved sketch and legal description exhibit to be presented to Northern Palm Beach County Improvement District's Board of Supervisors for approval. Upon the Board's approval, Northern shall execute the easement agreement and record into public record.



Upon recordation into the Public Records of Palm Beach County, Northern will provide the record information to the petitioner.

Should you have any questions or require any additional information, please contact our office.

Sincerely,

KESHAVARZ & ASSOCIATES, INC.

*Scott F. Bryson*

Scott F. Bryson, P.S.M.  
Vice President

This Instrument Prepared by  
and to be Returned to:

Kenneth W. Edwards, Esquire  
CALDWELL PACETTI EDWARDS  
SCHOECH & VIATOR LLP  
1555 Palm Beach Lakes Blvd., Suite 1200  
West Palm Beach, FL 33401

## ACCESS EASEMENT

THIS ACCESS EASEMENT shall be effective as of the \_\_\_\_\_ day of \_\_\_\_\_, 2023 (the "Effective Date"), and is being granted by LRP Properties II, LLC, a Florida Limited Liability Company, whose street address is 360 Hiatt Drive, Palm Beach Gardens, Florida 33418, (hereinafter referred to as the "Grantor"), to Northern Palm Beach County Improvement District, whose street address is 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, (hereinafter referred to as the "District").

### W I T N E S S E T H:

WHEREAS, Grantor is the record fee title owner of the real property described in Exhibit "A" which is attached hereto and made a part hereof (the "Easement Area"); and

WHEREAS, the Grantor intends by this instrument to grant to the District an unobstructed perpetual nonexclusive easement in, over, under and upon the Easement Area as herein provided.

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

1. **RECITALS.** The foregoing recitations are incorporated herein and made a part hereof.

2. **ACCESS EASEMENT.** Grantor does hereby grant to the District an unobstructed perpetual nonexclusive ingress and egress easement (the "Easement") in, over and upon the Easement Area for the purpose of providing ingress and egress for pedestrian, vehicular and/or equipment usage, which Easement may be used by the District's authorized employees, contractors, suppliers, consultants, licensees and agents.

3. **ASSIGNMENT.** The District shall not sell, assign or transfer any of its rights to the easement granted herein, either directly or indirectly, without the prior written consent of the Grantor or the then fee title owner of the applicable portion of the Easement Area, as the case may be, and any attempt to do so shall be null and void, except that said prohibition shall not apply to an assignment or transfer by the District to a governmental entity or agency.

4. **RELEASE OF EASEMENTS.** A material provision to the granting of this Easement is the agreement that in the event the District should subsequently determine that it no longer requires the easement as to a portion or all of the Easement Area, then in such event such portion thereof which is no longer required may be released by the District without the requirement for payment of consideration for said release by or from the Grantor.

The aforementioned release shall not be effective until such time as the District has received a written request from the then fee simple title owner(s) of the subject portion of the Easement Area for which such a determination is requested and the recording of the applicable written release issued by the District.

5. **RELOCATION OF EASEMENT.** If Grantor desires to relocate the Easement Area from the initial Easement Area shown on attached Exhibit "A" to another Easement Area, (the "Amended Easement Area") it shall be entitled to do so provided the following conditions have first been satisfied: (a) provision to the District of a written request from the Grantor requesting such relocation accompanied by a signed and sealed legal description and sketch of the Amended Easement Area which shall reasonably provide unobstructed perpetual nonexclusive ingress and egress to the District, (b) the provision to the District of a properly signed amendment to the Easement, in recordable form, reflecting the deletion of this Easement's current Exhibit "A" and replacement with a Modified Exhibit "A" consisting of the signed and sealed legal description and sketch of the Amended Easement Area, and (c) the District's receipt and acceptance in writing of such amendment to the Easement, which acceptance shall not be unreasonably withheld.

6. **SUCCESSORS AND ASSIGNS.** Where the context of this Easement allows or permits, the terms "Grantor" and "District" shall also include their successors, grantees and assigns.

7. **MODIFICATIONS.** Any modification of this Easement shall be binding only if evidenced in a written instrument signed by each party or an authorized representative of a party in such format that is subject to recording of Public Record.

8. **ENFORCEMENT.** In the event of any controversy, claim or dispute relating to this Easement or its breach, the prevailing party shall be entitled to recover reasonable expenses, attorney's fees, and costs.

9. **CONSTRUCTION.** The parties acknowledge that each has shared equally in the drafting and construction of this Easement and, accordingly, no Court construing this Easement shall construe it more strictly against one party than the other and every covenant, term and provision of this Easement shall be construed simply according to its fair meaning.

10. **GOVERNING LAW AND VENUE.** The easements, warranties, covenants, authorizations and agreements contained herein shall run with the land and be governed by the laws of the State of Florida as now and hereafter in force. Further, venue of any litigation arising out of this easement shall be exclusively in the Fifteenth Judicial Circuit in and for Palm Beach County, Florida.

11. **WAIVER BY JURY TRIAL.** The parties hereby waive any rights any of them may have to a jury trial in any litigation arising out of or related to this Easement and agree that they shall not elect a trial by jury. The parties have separately, knowingly and voluntarily given this waiver of right to trial by jury with the benefit of the availability of competent legal counsel.

12. **EFFECTIVE DATE.** This Easement shall be effective as of the day it has been signed by both parties hereto.

IN WITNESS WHEREOF, the undersigned have signed and sealed this Easement on the days and year hereinafter set forth.

Executed by GRANTOR this 10<sup>th</sup> day of July, 2023.

Signed, Sealed and Delivered  
subscribing witnesses:

LRP Properties II, LLC

  
\_\_\_\_\_

By:   
\_\_\_\_\_

Witness  
Angela Wallsmith  
\_\_\_\_\_

Print: Todd Lutz  
Title: CFO

Printed Name

  
\_\_\_\_\_

Attest:

Witness  
Alicia Lutman  
\_\_\_\_\_

By:   
\_\_\_\_\_

Printed Name


(Corporate Seal)

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization, this 10<sup>th</sup> day of July, 2023 by Todd Lutz as CFO and Secretary for LRP Properties II, LLC

(Notary Seal)

  
\_\_\_\_\_  
Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR  Produced Identification  
Type of Identification Produced \_\_\_\_\_



**EMANUEL J. COTRONAKIS**  
Notary Public  
State of Florida  
Comm# HH357437  
Expires 2/2/2027

Executed by the DISTRICT this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

ATTEST:

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

\_\_\_\_\_  
Assistant Secretary

By: \_\_\_\_\_

Print: \_\_\_\_\_

Title: \_\_\_\_\_

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of  physical presence  
or  online notarization, this \_\_\_ day of \_\_\_\_\_, 2023 by \_\_\_\_\_, as  
\_\_\_\_\_, for Northern Palm Beach County Improvement District.

(Notary Seal)

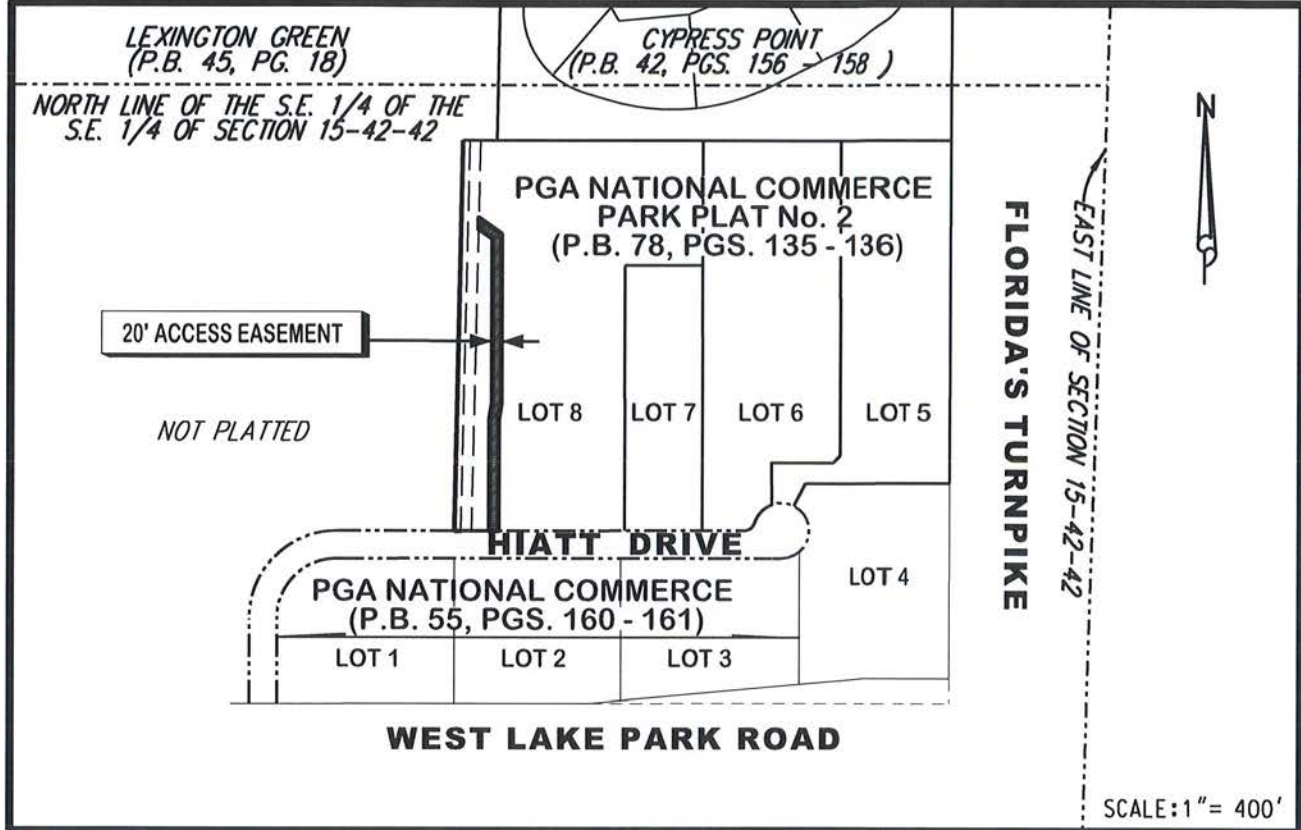
\_\_\_\_\_  
Notary Public State of Florida

\_\_\_\_\_  
Print/Type/Stamp Name

Personally Known OR  Produced Identification  
Type of Identification Produced \_\_\_\_\_.

**DESCRIPTION & SKETCH  
PREPARED FOR:  
LRP PROPERTIES, LLC**

**20 FOOT ACCESS EASEMENT**



**LOCATION MAP**

**SURVEYOR'S NOTES:**

1. THIS DRAWING IS NOT A SURVEY.
2. NO SEARCH OF THE PUBLIC RECORDS HAS BEEN MADE BY THIS OFFICE.
3. THE DESCRIPTION SKETCH AND THE DESCRIPTION TEXT COMPRISE THE COMPLETE LEGAL DESCRIPTION. THE LEGAL DESCRIPTION IS NOT VALID UNLESS BOTH ACCOMPANY EACH OTHER.
4. THIS LEGAL DESCRIPTION IS NOT VALID WITHOUT THE SIGNATURE AND THE ORIGINAL RAISED SEAL OR DIGITAL SIGNATURE OF A FLORIDA LICENSED SURVEYOR AND MAPPER EMPLOYED BY LIDBERG LAND SURVEYING, INC.
5. DATE OF LEGAL DESCRIPTION: MAY 18, 2023

LIDBERG LAND SURVEYING, INC.

Digitally signed by David C.  
Lidberg  
DN: c=US, o=LIDBERG LAND  
SURVEYING,  
dnQualifier=A01410D000001862  
D359E63000525C6, cn=David C  
Lidberg  
Date: 2023.07.03 11:49:59 -0400'

**ABBREVIATIONS:**

- O.R.B. = OFFICIAL RECORD BOOK
- P.B. = PLAT BOOK
- PG. = PAGE
- R/W = RIGHT OF WAY
- S.U.A. = SEACOAST UTILITY AUTHORITY

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

06-30-2023 REVISED - ADDRESSED COMMENT - RJW  
06-27-2023 REVISED - ADDRESSED REVIEW COMMENTS - EC



LB4431

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

CAD.	K:\UST \ 154242 \ 78-135 \ 21-089-303C \ 21-089-303C.DGN		
REF.			
FLD.	-	FB.	PG.
OFF.	CASASUS		
CKD.	D.C.L.	SHEET	1 OF 4
		JOB	21-089-303C
		DATE	MAY 18, 2023
		DWG.	A21-089C

**DESCRIPTION & SKETCH  
PREPARED FOR:  
LRP PROPERTIES, LLC**

**20 FOOT ACCESS EASEMENT**

**LEGAL DESCRIPTION:**

A STRIP OF LAND, 20 FEET IN WIDTH, BEING A PORTION OF LOT 8, AS SHOWN ON THE PLAT OF P.G.A. NATIONAL COMMERCE PARK PLAT No. 2, RECORDED IN PLAT BOOK 78, PAGES 135 AND 136, PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA. LYING IN SECTION 15, TOWNSHIP 42 SOUTH, RANGE 42 EAST AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS.

COMMENCING AT THE SOUTHWEST CORNER OF SAID LOT 8; THENCE ALONG THE SOUTH LINE OF SAID LOT 8 AND ALSO BEING THE EXISTING NORTH RIGHT OF WAY LINE OF HIATT DRIVE, AS SHOWN ON SAID PLAT, SOUTH 88°32'41" EAST, A DISTANCE OF 74.95 FEET TO THE POINT OF BEGINNING OF THE FOLLOWING DESCRIBED STRIP OF LAND;

THENCE DEPARTING SAID SOUTH LINE, NORTH 01°27'19" EAST, A DISTANCE OF 239.26 FEET; THENCE NORTH 09°47'53" EAST, A DISTANCE OF 35.30 FEET; THENCE NORTH 01°27'19" EAST, A DISTANCE OF 358.77 FEET; THENCE NORTH 53°27'22" WEST, A DISTANCE OF 35.99 FEET TO A POINT ON THE EAST LINE OF THAT 22 FOOT WIDE UTILITY AND WATER MANAGEMENT MAINTENANCE EASEMENT, AS SHOWN ON SAID PLAT OF P.G.A. NATIONAL COMMERCE PARK PLAT No. 2 AND AS SHOWN AND DESCRIBED IN THAT CERTAIN WATER MANAGEMENT MAINTENANCE EASEMENT RECORDED IN OFFICIAL RECORD BOOK 34353, PAGE 1370, PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA; THENCE ALONG SAID EAST LINE, NORTH 02°38'54" EAST, A DISTANCE OF 24.09 FEET; THENCE DEPARTING SAID EAST LINE, SOUTH 53°27'22" EAST, A DISTANCE OF 59.82 FEET; THENCE SOUTH 01°27'19" WEST, A DISTANCE OF 370.62 FEET; THENCE SOUTH 09°47'53" WEST, A DISTANCE OF 35.30 FEET; THENCE SOUTH 01°27'19" WEST, A DISTANCE OF 237.80 FEET TO A POINT ON THE AFOREMENTIONED SOUTH LINE OF LOT 8; THENCE ALONG SAID SOUTH LINE, NORTH 88°32'41" WEST, A DISTANCE OF 20.00 FEET TO THE POINT OF BEGINNING.

CONTAINING 13,729 SQUARE FEET OR 0.315 ACRES, MORE OR LESS.



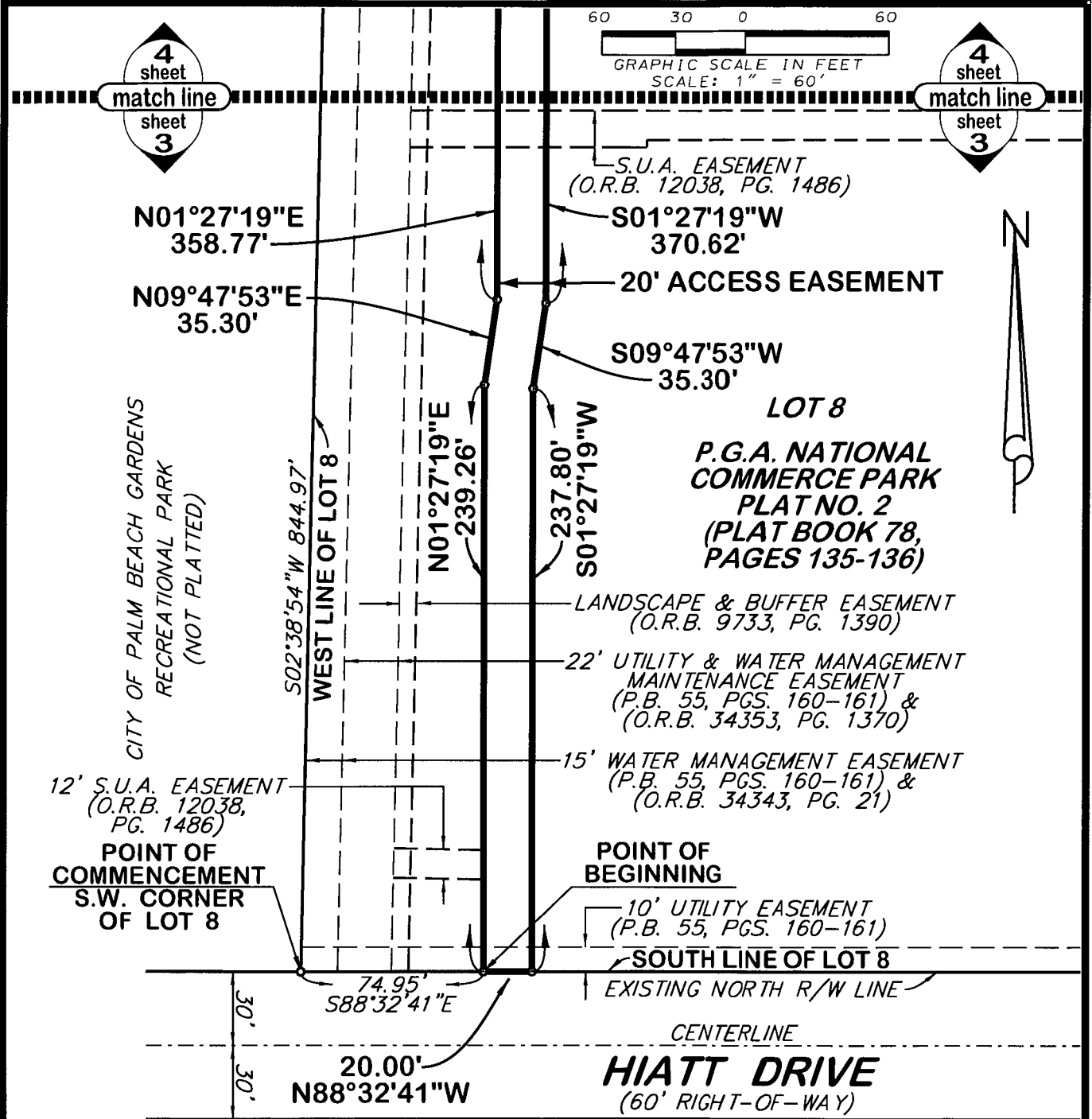
LB4431

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

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REF.			
FLD. -	FB. -	PG. -	JOB 21-089-303C
OFF. CASASUS	-	-	DATE MAY 18, 2023
CKD. D.C.L.	SHEET 2	OF 4	DWG. A21-089C

**DESCRIPTION & SKETCH  
PREPARED FOR:  
LRP PROPERTIES, LLC**

**20 FOOT ACCESS EASEMENT**



**LIDBERG LAND SURVEYING, INC.**

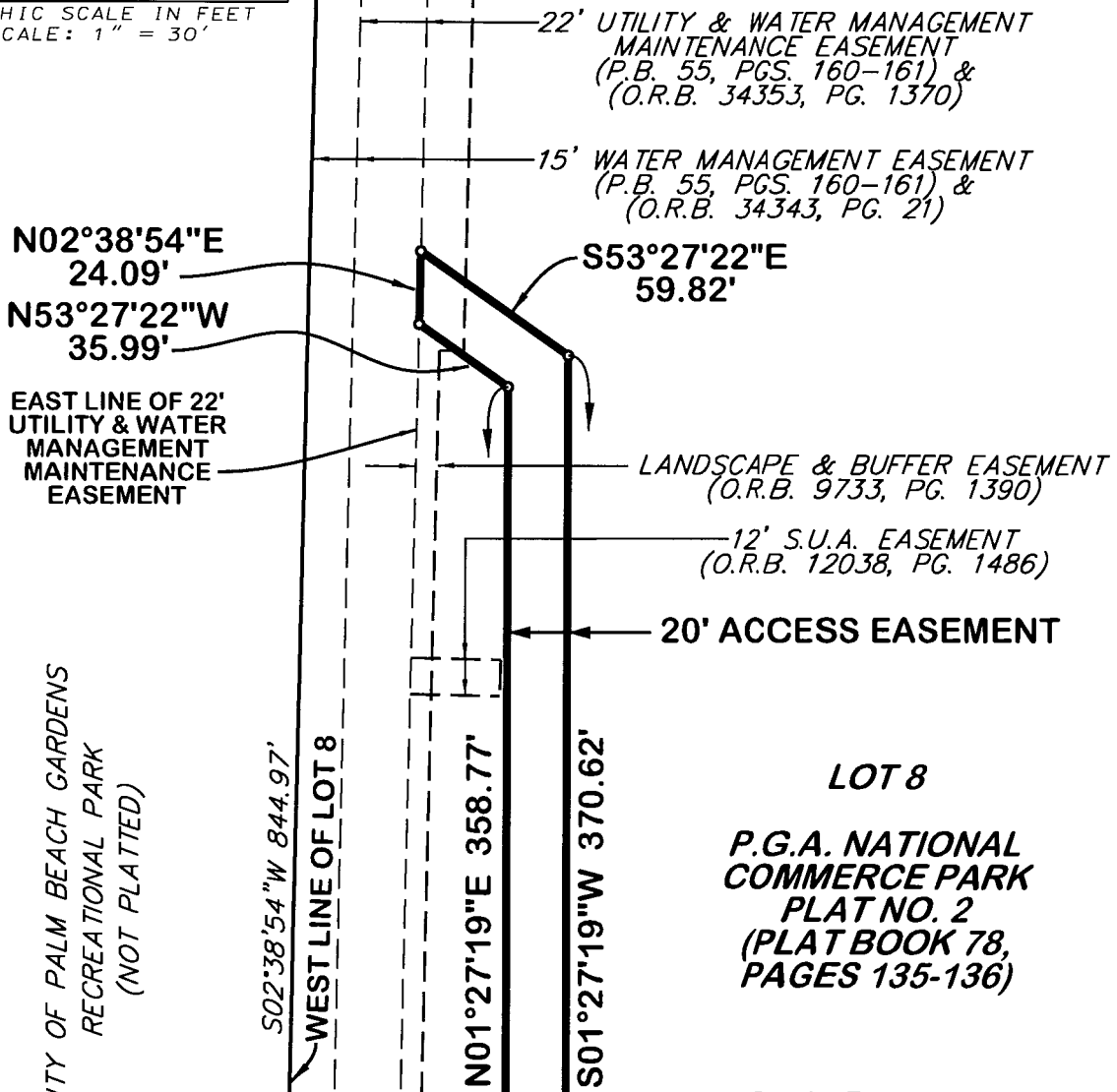
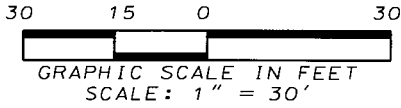
LB4431 675 West Indiantown Road, Suite 200, Jupiter, Florida 33458 TEL. 561-746-8454

CAD. K:\UST \ 154242 \ 78-135 \ 21-089-303C \ 21-089-303C.DGN			
REF.			
FLD.	FB.	PG.	JOB 21-089-303C
OFF. CASASUS	-	-	DATE MAY 18, 2023
CKD. D.C.L.	SHEET 3	OF 4	DWG. A21-089C



**DESCRIPTION & SKETCH  
PREPARED FOR:  
LRP PROPERTIES, LLC**

**20 FOOT ACCESS EASEMENT**



CITY OF PALM BEACH GARDENS  
RECREATIONAL PARK  
(NOT PLATTED)

S02°38'54"W 844.97'

WEST LINE OF LOT 8

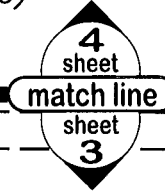
N01°27'19"E 358.77'

S01°27'19"W 370.62'

**LOT 8**

**P.G.A. NATIONAL  
COMMERCE PARK  
PLAT NO. 2  
(PLAT BOOK 78,  
PAGES 135-136)**

S.U.A. EASEMENT  
(O.R.B. 12038, PG. 1486)



**LIDBERG LAND  
SURVEYING, INC.**

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

CAD. K:\UST \ 154242 \ 78-135 \ 21-089-303C \ 21-089-303C.DGN			
REF.			
FLD. -	FB. PG.	JOB 21-089-303C	
OFF. CASASUS		DATE MAY 18, 2023	
CKD. D.C.L.	SHEET 4 OF 4	DWG. A21-089C	



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:** July 26, 2023

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

**RE:** Unit of Development No. 14 - Eastpointe  
Consider Purchase Order No. 23-838 to Shenandoah General Construction, LLC  
Pipe Cleaning and Inspection

---

### **Background**

Northern Palm Beach County Improvement District maintains the surface water management system in Unit 14, Eastpointe. During routine inspections, culvert pipe (C1) was identified as a pipe in need of repair. The culvert material is corrugated metal, 840 feet in length and 42 inches in diameter. In order to determine the most effective method of repair, the pipe will require thorough cleaning and additional detailed inspections. Northern obtained a quote in the amount of \$33,625.00 from Shenandoah General Construction, LLC, one of its contractors that specializes in this type of work.

Shenandoah was the only contractor requested to provide a quote for this project. There is currently only one other qualified contractor on Northern's list that is capable of providing the same service. Unfortunately, they do not own any 42" or larger inflatable air plugs. Shenandoah has a sufficient number of 42" inflatable plugs in their inventory to do the entire job. The inflatable plugs can also be deflated in the event of a major rain storm.

### **Fiscal Impact**

There are sufficient maintenance funds budgeted in FY 2022/2023 budget to accommodate this expenditure.

### **Recommendation**

Northern Staff recommends Board approval of the referenced Purchase Order No. 23-838 to Shenandoah General Construction, LLC in the amount of \$33,625.00.



Northern Palm Beach County Improvement District  
359 Hiatt Drive, Palm Beach Gardens, FL 33418  
Phone 561-624-7830 ~ Fax. 561-624-7839

## QUOTE/PROPOSAL

PROJECT NAME: East Pointe Clean and TV

NPBCID needs a price quote to clean and TV approx. 840ft of 42" CMP pipe. See attached drawing.

We, (I) Anthony Guglielmi of Shenandoah General Construction LLC, have

- 1.) Within 30 calendar days, upon notification to proceed as received by Northern Palm Beach County Improvement District, We (I), will commence the work as outlined in the Scope of Service for a total fee of: \$ 33,625.00.

 and 06/28/2023  
(Signature) (Date)

OR

Greg Sale  
Operations Supervisor  
Northern Palm Beach County Improvement District  
359 Hiatt Drive, Palm Beach Gardens, Florida 34518  
Office: 561-624-7830, Cell: 561-946-8578, Fax: 561-624-7839



**Northern Palm Beach County  
Improvement District**

Purchase Order  
No.

23-838

**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 06/28/2023  
Required Date 07/08/2023  
Prepared By Greg Sale  
  
Workflow ID 07  
Status Board 2 Documents  
Description Clean and TV 840' of 42" CMP Pipe

Change Order 0  
Project No  
Invoice to Y  
follow

**Comments :**

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	1401	54613	Clean and TV 840' of 42" CMP Pipe	33,625.00	33,625.00

**Total : \$33,625.00**

**Approval Information**

SUSAN P. SCHEFF	Board	06/29/2023 1:46 PM
CLIFFORD D. BEAT	Executive Director	06/29/2023 1:22 PM
KATHLEEN E. ROUN	Finance Director	06/29/2023 1:20 PM
LAURA L. HAM	Budget Manager	06/28/2023 2:39 PM
Kimberly A. Leser	District Engineer	06/28/2023 1:51 PM
KENNITH R. ROUN	Department Manager	06/28/2023 1:46 PM
Greg Sale	Requester	06/28/2023 1:34 PM

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

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

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

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

**RECOMMENDED DISBURSEMENTS FOR  
JULY 26, 2023 BOARD MEETING**

	<b>BOND/COI**</b>	<b>EIPC*</b>	<b>NOTE PROCEEDS</b>	<b>LANDOWNER FUNDS</b>	<b>TOTALS</b>
Unit No. 2C - Alton	5,178.60			110.25	5,288.85
Unit No. 5 - Henry Rolf		-	910.50		910.50
Unit No. 5A - Vista Center		115,046.77			115,046.77
Unit No. 11 - PGA National		1,230.00			1,230.00
Unit No. 20 - Juno Isles		124,200.00			124,200.00
Unit No. 29 - North Fork		4,525.00			4,525.00
Unit No. 31 - BallenIsles		172,400.00			172,400.00
Unit No. 44 - The Bear's Club	-	29,995.38			29,995.38
Unit No. 53 - Arden	14,133.90				14,133.90
	<b>19,312.50</b>	<b>447,397.15</b>	<b>910.50</b>	<b>110.25</b>	<b>467,730.40</b>

\* Equity in Pooled Cash

\*\*Cost of Issuance

**UNIT OF DEVELOPMENT NO. 2C**

**DISBURSEMENT NO. 174**

**JULY 26, 2023**

	<b>BOND</b>	<b>LANDOWNER FUNDS</b>	<b>TOTALS</b>
<b>ENGINEERING:</b>			
<b>Michael B. Schorah &amp; Assoc.</b> (Phase 2 Final Asphalt)	<u>677.25</u>	<u>110.25</u>	787.50
<b>OTHER PROFESSIONALS:</b>			
<b>Caldwell &amp; Pacetti</b> (Legal Services)	<u>1,749.30</u>	-	1,749.30
<b>MISCELLANEOUS:</b>			
<b>NPBCID Reimbursement</b> (NPBCID Personnel time)	<u>2,752.05</u>		2,752.05
	<b>5,178.60</b>	<b>110.25</b>	<b>5,288.85</b>

**UNIT OF DEVELOPMENT NO. 5  
DISBURSEMENT NO. 21  
JULY 26, 2023**

	<u>NOTE PROCEEDS</u>	<u>TOTAL</u>
<b>PROFESSIONAL SERVICES:</b>		
<b>Caldwell &amp; Pacetti</b>	<u>910.50</u>	
(Legal Services)		<b>910.50</b>
	<u>910.50</u>	<u>910.50</u>

**UNIT OF DEVELOPMENT NO. 5A  
DISBURSEMENT NO. 48  
JULY 26, 2023**

EIPC

TOTAL

**CONSTRUCTION:**

**Ferriera Construction**

(Vista Pkwy Emergency Sink Hole Repair)

115,046.77

FINAL

115,046.77

115,046.77

115,046.77



**UNIT OF DEVELOPMENT NO. 11  
DISBURSEMENT NO. 150  
JULY 26, 2023**

EIPC

TOTAL

**ENGINEERING:**

**Michael B Schorah & Assoc.**  
(Ave. of Masters Overlay)

1,230.00

1,230.00

1,230.00

1,230.00

**UNIT OF DEVELOPMENT NO. 20  
DISBURSEMENT NO. 15  
JULY 26, 2023**

	<u>EQUITY IN POOLED CASH</u>	<u>TOTAL</u>
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**CONSTRUCTION:**

<b>Murray-Logan Construction</b>	<u>124,200.00</u>	
(Juno Isles Weir Improvements PO#23-573)		124,200.00

	<u>124,200.00</u>	<u>124,200.00</u>
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**UNIT OF DEVELOPMENT NO. 29  
DISBURSEMENT NO. 2  
JULY 26, 2023**

	<u>EIPC</u>	<u>TOTAL</u>
<b>CONSTRUCTION:</b>		
<b>Shenandoah Construction</b>	<u>4,525.00</u>	
(Emergency Sink Hole Repair)		4,525.00
FINAL		
	<u>4,525.00</u>	<u>4,525.00</u>



**UNIT OF DEVELOPMENT NO. 44  
DISBURSEMENT NO. 63  
JULY 26, 2023**

**EIPC**

**TOTAL**

**CONSTRUCTION:**

**Straight Ahead Construction**

**29,995.38**

(ROV Inspect Lake Connects Bear's Club)

**29,995.38**

FINAL

**29,995.38**

**29,995.38**

**UNIT OF DEVELOPMENT NO. 53  
DISBURSEMENT NO. 123  
JULY 26, 2023**

	<b>BOND</b>	<b>TOTAL</b>
<b>CONSTRUCTION:</b>		
<b>Centerline Utilities, Inc.</b> (PODS D-southeast, D-southwest & I-north)	<u>5,310.00</u>	
		5,310.00
<b>ENGINEERING:</b>		
<b>Michael Schorah &amp; Assoc.</b> (PE Construction Phase)	<u>3,300.00</u>	
		3,300.00
<b>OTHER PROFESSIONALS:</b>		
<b>Caldwell &amp; Pacetti</b> (Legal Services )	<u>3,867.20</u>	
		3,867.20
<b>MISCELLANEOUS:</b>		
<b>NPBCID Reimbursements:</b> (NPBCID Personnel time)	<u>1,656.70</u>	
		1,656.70
	<u>14,133.90</u>	-
	<u>14,133.90</u>	<u>14,133.90</u>

**UNIT NO. 2C – ALTON**

**STATUS REPORT**

**UNIT NO. 5 – HENRY ROLF**

**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:** July 26, 2023

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

**RE:** Unit of Development No. 5A - Vista Center of Palm Beach  
Consider Purchase Order No. 23-840 to Shenandoah General Construction, LLC  
Vista Center of Palm Beach Culvert Repair

---

### **Background**

Northern Palm Beach County Improvement District maintains the surface water management system in Unit 5A, Vista Center of Palm Beach. During routine inspections, culvert pipe (C002) was identified as in need of repair. The pipe is located in the Emerald Dunes Golf Course and is corrugated metal, approximately 310 feet in length and 60 inches in diameter. Due to the condition of the existing 60" pipe and that the fact that the pipe has been compromised, it has been determined the best course of action is to slip line the pipe with a 48" high density polyethylene smooth wall pipe.

A request for proposals was sent to three of Northern's General Service Contractors and Shenandoah General Construction, LLC submitted the only quote in the amount of \$296,430.00 which includes the required payment and performance bonds (see attached bid tabulation as well as letters from the other contractors declining the opportunity to bid on the project). Shenandoah General Construction, LLC has conducted similar work for Northern in the past and is qualified to complete the scope of this project.

### **Fiscal Impact**

There are sufficient maintenance funds budgeted in FY 2022/2023 budget to accommodate this expenditure.

### **Recommendation**

Northern Staff recommends Board approval of the referenced Purchase Order No. 23-840 in the amount of \$296,430.00 to Shenandoah General Construction, LLC.

**BID FORM  
Emerald Dunes Slip Line  
Unit # 5A**

Shenadoah

Crocs

Johnson Davis

Item	Description	Unit	QTY
1	slip line	5A	1
2			
3			
4			
5			
6			
7			
8			
9			
10			

Unit Cost	Item Cost
	\$296,430.00
	-
	-
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	No BID
	-
	-
	-
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	No BID
	-
	-
	-
	-
	-
	-
	-
	-
	-

**Total Bid Price**

**\$296,430.00**

**NO BID**

**No BID**



Northern Palm Beach County Improvement District  
359 Hiatt Drive, Palm Beach Gardens, FL 33418  
Phone 561-624-7830 ~ Fax. 561-624-7839

## Quote Sheet

**PROJECT NAME: Unit 5A (Emerald Dunes Slip Line)**

We, (I) Anthony Guglielmi of Shenandoah General Construction LLC, have  
(Representative & Corporation Name)

reviewed the materials and site conditions for the referenced project and, in accordance with my

Unit 5A (Emerald Dunes Slip Line) contract hereby propose the following:  
(applicable contract title)

- 1.) Within 30 calendar days, upon notification to proceed as received by Northern Palm Beach County Improvement District, We (I), will commence the work as outlined in the Scope of Service for a total fee of: \$ \$296,430.00.

[Signature] and 06/27/2023  
(Signature) (Date)

**OR**

- 2.) We (I) have reviewed the materials forwarded with this request. By my signature and return of this form we opt not to submit a proposal for this project. Please provide a reason for your choosing not to bid at this time so that we may better utilize your services in future.

\_\_\_\_\_ and \_\_\_\_\_  
(Signature) (Date)

Return this form, by FAX **OR** MAIL, no later than 1 pm 6/28/3023 indicating an interest to provide service by entering a proposed amount **OR** signing at item #2, the election not to participate in this project.

Should there be any questions concerning the scope of work, please contact:

Greg Sale, Storm Water Supervisor  
Northern Palm Beach County Improvement District  
359 Hiatt Drive, Palm Beach Gardens, Florida 34518  
Office: 561-624-7830, Cell: 561-946-8578, Fax: 561-624-7839



Northern Palm Beach County Improvement District  
359 Hiatt Drive, Palm Beach Gardens, FL 33418  
Phone 561-624-7830 ~ Fax. 561-624-7839

## Quote Sheet

**PROJECT NAME: Unit 5A (Emerald Dunes Slip Line)**

We, (I) John Fernandez of CROCS, LLC, have  
(Representative & Corporation Name)

reviewed the materials and site conditions for the referenced project and, in accordance with my

General Construction contract hereby propose the following:  
(applicable contract title)

- 1.) Within 30 calendar days, upon notification to proceed as received by Northern Palm Beach County Improvement District, We (I), will commence the work as outlined in the Scope of Service for a total fee of: \$\_\_\_\_\_.

\_\_\_\_\_ and \_\_\_\_\_  
(Signature) (Date)

**OR**

- 2.) We (I) have reviewed the materials forwarded with this request. By my signature and return of this form we opt not to submit a proposal for this project. Please provide a reason for your choosing not to bid at this time so that we may better utilize your services in future.

John Fernandez and 6/28/23  
(Signature) (Date)

Return this form, by FAX **OR** MAIL, no later than 1 pm 6/28/3023 indicating an interest to provide service by entering a proposed amount **OR** signing at item #2, the election not to participate in this project.

Should there be any questions concerning the scope of work, please contact:

Greg Sale, Storm Water Supervisor  
Northern Palm Beach County Improvement District  
359 Hiatt Drive, Palm Beach Gardens, Florida 34518  
Office: 561-624-7830, Cell: 561-946-8578, Fax: 561-624-7839

## Greg Sale

---

**From:** Jim Amsler <jamsler@johnsondavis.com>  
**Sent:** Thursday, June 8, 2023 7:36 AM  
**To:** Greg Sale  
**Subject:** RE: See addendum # 1

Good Morning,

After coming back and discussing what the job entails we are going to not put a proposal together. There was very minimal, if any, work that we would be able to self-perform. We will gladly sub ourselves to Crocs or Shenandoah if they need any of our assistance in this project.

Thank you,

**Jim Amsler** | Estimator | 604 Hillbrath Drive, Lantana, FL 33462  
(561) 356-0162 – c | (561) 588-1170 – o | (561) 585-5252 – f | [jamsler@johnsondavis.com](mailto:jamsler@johnsondavis.com)



*Instruct with Confidence*

---

**From:** Greg Sale <greg@npbcid.org>  
**Sent:** Thursday, June 08, 2023 7:31 AM  
**To:** Robson Lima <r.lima@shenandoahus.com>; Jim Amsler <jamsler@johnsondavis.com>; John R. Fernandez <jrfern2425@yahoo.com>  
**Subject:** See addendum # 1

To all bidders,

Please read carefully and send back email confirmation stating you have received addendum #1. This is based on pre bid discussion on 6/7/2023



Thank You, Greg Sale  
Operations Supervisor  
Northern Palm Beach County Improvement District  
359 Hiatt Drive  
Palm Beach Gardens, FL 33418  
(561) 946-8578 Cell  
(561) 624-7830 Phone  
(561) 624-7839 Fax  
[greg@npbcid.org](mailto:greg@npbcid.org)  
[www.npbcid.org](http://www.npbcid.org)

Mandatory Pre- Bid for unit 5A culvert C002

6/7/23

1. Shenandoah Robson Lima
2. Croc LLC. \_\_\_\_\_
3. Johnson Davis James P. Cumber





**Northern Palm Beach County  
Improvement District**

Purchase Order  
No.

23-840

**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 06/29/2023  
Required Date 07/09/2023  
Prepared By Greg Sale  
  
Workflow ID 07  
Status Board 2 Documents  
Description Emerald Dunes Golf Course Slip Line

Change Order 0  
Project No  
Invoice to Y  
follow

**Comments :** LH: Previously projected this line item would have ~\$200k fav variance in FY23 available for rollover to FY24 budget. We have enough fund balance to cover this, but size of loan needed to complete rest of culvert rehabs will likely be larger than previously projected.

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	05A1	54613	Emerald Dunes Golf Course Slip Line	296,430.00	296,430.00

**Total : \$296,430.00**

**Approval Information**

SUSAN P. SCHEFF	Board	06/29/2023 1:42 PM
CLIFFORD D. BEAT	Executive Director	06/29/2023 1:22 PM
KATHLEEN E. ROUN	Finance Director	06/29/2023 1:19 PM
LAURA L. HAM	Budget Manager	06/29/2023 11:36 AM
Kimberly A. Leser	District Engineer	06/29/2023 9:47 AM
KENNITH R. ROUN	Department Manager	06/29/2023 8:36 AM
Greg Sale	Requester	06/29/2023 7:48 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.

**UNIT NO. 11 – PGA NATIONAL**

**STATUS REPORT**



**UNIT NO. 16 – PALM BEACH PARK OF COMMERCE**

**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:** July 26, 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 Exchange Agreement – PER-16-168

---

### **Background**

Northern owns a Water Management easement in the Palm Beach Park of Commerce within which it currently owns, operates and maintains drainage facilities, including underground culverts and drainage structures. A portion of the referenced Water Management Easement, recorded in Official Record Book 2926, Page 1050 of the Public Records of Palm Beach County, Florida is located within four privately-owned lots.

The owner of lots 2, 3, 12 and 13 within the Palm Beach Park of Commerce as depicted on PBPOC PIPD - Plat IX in Plat Book 114, Pages 5 and 6 in the Public Records of Palm Beach County, Florida has submitted a Permit Application which includes a request for relocation of existing drainage facilities owned by Northern and the release of a portion of the referenced Water Management Easement.

The Just Ryt Foods Development plans propose to relocate Northern's existing drainage conveyance system within lots 2, 3, 12 and 13 westwards into lots 12 and 13 to accommodate the proposed site plan. New equivalent replacement drainage facilities would be installed within a new Water Management Easement as a requirement of the Exchange Agreement.

The Exchange Agreement sets forth the steps necessary to release the Easement and relocate the facilities in a sequence that will not interrupt the provision of stormwater protection to offsite parcels. There are also provisions in the Agreement which address the event of a failure by the landowner to timely conclude its responsibilities.

**Fiscal Impact**

The costs associated with this Agreement will be recovered through the permit review program.

**Recommendation**

District Engineer and General Counsel recommend the adoption of the Exchange Agreement by Northern's Board of Supervisors.

**EXCHANGE AGREEMENT  
(Unit of Development No. 16)**

THIS EXCHANGE AGREEMENT (the "Agreement") shall be dated the 6 day of July, 2023, and is being entered into by and between Straight Line Development, Inc whose office address is 1315 N Jog Road, Suite 101, West Palm Beach, FL 33413 (hereinafter referred to as the "Landowner") and Northern Palm Beach County Improvement District, an independent special district of the State of Florida, whose mailing address is 359 Hiatt Drive, Palm Beach Gardens, Florida 33418 (hereinafter referred to as "Northern").

**WITNESSETH:**

**WHEREAS**, in order to assist the Landowner with implementation of its project within Northern's Unit of Development No. 16 (hereinafter referred to as "Unit No. 16"), the Landowner and Northern have agreed to carry out an exchange of certain hereinafter described real and/or personal property interests; and

**WHEREAS**, Northern owns an easement that is recorded in Official Record Book 29261 Page 1050 of the Public Records of Palm Beach County, Florida (the "Existing Drainage Easement") within which it currently owns, operates and maintains drainage facilities, including approximately 510 feet of underground culverts located within four lots owned by the Landowner, (said approximate 510 feet of underground culverts being hereinafter referred to as the "Existing Culvert Facilities"); and

**WHEREAS**, the legal description of the portion of the Existing Drainage Easement within which the Existing Culvert Facilities are located is attached hereto and identified as Exhibit "A" (the "Existing Culvert Location"); and

**WHEREAS**, the Landowner intends to fund, design, permit and install those new underground drainage culverts and appurtenances which are generally described in attached Exhibit "B" (herein referred to as the "New Drainage Facilities"), provided, a more specific description of such culverts and appurtenances will be used in the hereinafter described Bill of Sale Absolute that is to convey such culverts and appurtenances to Northern; and

**WHEREAS**, the New Drainage Facilities are not going to be installed within the Existing Drainage Easement but rather within a different location lying within the Landowner's four lots once the four lots are approved for combination as one parcel (the "Combined Parcel"); and

**WHEREAS**, the legal description of where the New Drainage Facilities are to be installed is attached as an exhibit to the drainage easement contained in attached Exhibit "C", (the "New Drainage Easement"); and

**WHEREAS**, once the New Drainage Facilities are installed within the New Drainage Easement and approved by Northern, said culverts and appurtenances are required to be conveyed to Northern in accordance with the terms and provisions of this Agreement; and

**WHEREAS**, in consideration of the Landowner's required: (i) conveyance to Northern of the New Drainage Easement and (ii) conveyance to and acceptance by Northern of the New Drainage



Facilities by Bill of Sale Absolute, Northern has agreed to a partial release of that portion of its Existing Drainage Easement that encumbers the Existing Culvert Location in accordance with and subject to the terms and conditions of this Agreement; and

**WHEREAS**, the Landowner and Northern have determined that it is mutually beneficial and in their respective best interests to enter into this Agreement.

**NOW, THEREFORE, FOR AND IN CONSIDERATION** of the mutual covenants and agreements hereinafter set forth herein and other good and valuable considerations, the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

**Section 1. RECITALS.** The above recitals are true and correct to the best of the knowledge of the party making such representation and are incorporated herein by this reference.

**Section 2. RELEASE OF EXISTING DRAINAGE EASEMENT.**

2.01 Upon the Landowner's: (a) timely achievement of Final Completion, as hereinafter defined, of the New Drainage Facilities within the New Drainage Easement area, (b) grant, execution and delivery to Northern of the New Drainage Easement and Bill of Sale Absolute for the New Drainage Facilities, (c) provision to Northern of the hereinafter specified Conveyance Documentation pertaining thereto, and (d) receipt of written approval and acceptance thereof by Northern of the New Drainage Facilities and New Drainage Easement, Northern shall thereupon execute and deliver to the Landowner a partial release of the Existing Drainage Easement as to the Existing Culvert Location in the form attached hereto and identified as Exhibit "D" (the "Partial Release").

**Section 3. NEW DRAINAGE FACILITIES**

3.01 Landowner hereby agrees that it shall design, permit, construct and install the New Drainage Facilities at the Landowner's sole cost and expense, the construction and installation of which shall be carried out within the New Drainage Easement area in accordance with the terms and conditions of this Agreement and associated Northern permit authorizing such activity.

3.02 It is specifically understood and the Landowner hereby acknowledges that until the conditions set forth in subsection 2.01 have been satisfied, Northern shall continue its operation and maintenance, without interference, of the Existing Culvert Facilities. Such activities may include but are not limited to: (a) the right of reasonable ingress and egress of personnel, motor vehicles, construction equipment and construction materials thereto and thereon, (b) the right to place, store or park, as the case may be, materials, supplies and construction related materials and equipment within said area, and (c) the right to carry out minor excavation, repair, replacement and maintenance activities to the Existing Culvert Facilities works and facilities located therein.

Any intentional and substantive interference by the Landowner or its agents to the hereinabove described activities by Northern shall be a material violation of this Agreement entitling Northern to seek such legal or administrative remedies as it deems necessary and appropriate, including injunctive relief without the necessity of posting a bond or security.

3.03 Landowner represents and warrants that the New Drainage Facilities shall be funded, designed, permitted, constructed and installed in accordance with: (i) plans and specifications prepared



by Landowner that are signed, sealed and certified to and approved by Northern, and (ii) all permits necessary for such construction and installation, including the one to be issued by Northern as to the Landowner's installation of the New Drainage Facilities, which Northern permit shall be evidence of Northern's approval of such submitted plans and specifications.

3.04 The Landowner's installation of the New Drainage Facilities shall achieve Substantial Completion within one (1) year following the Effective Date of this Agreement. The phrase 'Substantial Completion' shall mean the installation and construction of the New Drainage Facilities within the New Drainage Easement area shall have progressed to the point where, in the opinion of the engineer of record for such works, they are sufficiently complete so that both can be utilized for the drainage purposes for which they are intended. The engineer of record shall certify in writing to the Landowner and Northern once Substantial Completion has been achieved, the date thereof and list any items that still need to be completed or replaced and promptly send such certification to the Landowner and Northern.

3.05 Following issuance of the engineer of record's certificate of Substantial Completion, the Landowner shall have 75 days (the "Final Completion Deadline") to achieve 'Final Completion', which means that the list of items affixed to the engineer of record's certificate of Substantial Completion that needed to be completed or corrected has been achieved. Within 10 business days following the Final Completion Deadline, the project engineer shall either: (a) certify in writing to the Landowner and Northern that Final Completion has been achieved and promptly send such certification of Final Completion to the Landowner and Northern or (b) notify the Landowner and Northern in writing of the Landowner's failure to timely achieve Final Completion.

Northern and the Landowner shall have 15 business days from receipt of either the certification of Final Completion or notification of failure to achieve Final Completion to inform the other in writing if they dispute the project engineer's certification of Final Completion or notification of failure to achieve Final Completion. If such dispute is not resolved within 30 calendar days following such notice, either party may elect to proceed with the remedies authorized in this Agreement.

3.06 To ensure the timely completion by the Landowner of the design, permitting, construction, installation of the New Drainage Facilities within the New Drainage Easement area, the Landowner or its duly engaged and properly licensed general contractor shall be obligated to obtain and provide EJCDC Payment and Performance Bonds in an amount equivalent to the engineer of record's reasonable estimate of the cost of construction of such works and said Bonds shall reflect Northern as an insured party under such Bonds, copies of which shall be provided to Northern before issuance of a notice to proceed to the general contractor.

#### **Section 4. CONVEYANCE OF NEW DRAINAGE FACILITIES AND NEW DRAINAGE EASEMENT**

4.01 Unless notice of a dispute is given pursuant to Section 3.05, the New Drainage Facilities and New Drainage Easement shall be conveyed to Northern pursuant to Section 5 and within 10 business days following issuance and delivery to Northern and the Landowner of the engineer of record's certification of Final Completion (the "Closing Date").

4.02 If the Landowner is unable or should fail to conclude the conveyance of the New Drainage Facilities and/or the New Drainage Easement to Northern at or before the Closing Date, Northern shall



be entitled to: (a) terminate this Agreement by provision of written notice to the Landowner or (b) elect to proceed with an action for specific performance or damages as it shall deem appropriate.

**Section 5. CONVEYANCE DOCUMENTATION.**

5.01 Unless a dispute is filed pursuant to Section 3.05, during which delivery of the hereinafter listed submittals shall be held in abeyance pending resolution thereof, the following listed documentation shall be provided to Northern for approval and/or acceptance, as the case may be, on or before ten (10) business days after delivery to Northern and the Landowner of the certificate(s) by the engineer of record of Final Completion of the New Drainage Facilities within the New Drainage Easement area:

- (a) Affidavit of Ownership and No Liens.
- (b) Reports, if any, regarding the condition of the acreage, including soil and environmental reports, encumbered by the New Drainage Easement.
- (c) Signed Bill of Sale Absolute in the form of attached Exhibit "E" for the conveyance of goods, chattels, facilities and structures comprising components of the installed New Drainage Facilities, including by way of example but not limitation, detailed descriptions of the subject as-built and installed culverts and appurtenances.
- (d) Signed and sealed "As Built" plans, specifications and drawings for the New Drainage Facilities.
- (e) Copies of all permits, record drawings, and surveys applicable thereto, including the acceptance by South Florida Water Management District if required.
- (f) Assignment of any warranties and guarantees applicable to the New Drainage Facilities being conveyed.
- (g) Release of security interests of whatsoever nature, if any, as to the New Drainage Facilities or New Drainage Easement.
- (f) The properly signed New Drainage Easement.

5.02 Following the Landowner's satisfactory provision of the documents and documentation listed above in subsection 5.01, Northern shall thereupon record in the Public Records of Palm Beach County, Florida, the Partial Release.

**Section 6. ASSIGNMENT.** The respective obligations of the parties specified herein shall not be assigned, in whole or in part, without the written consent of the other party.

**Section 7. COMPLIANCE WITH LAWS.** Northern and the Landowner shall comply in all material respects with the statutes, laws, ordinances, rules, regulations and lawful orders of the United States of America, State of Florida, Palm Beach County, and of any other public authority which may be applicable to the subject matter hereof.

**Section 8. ENTIRE AGREEMENT.** This Agreement contains the entire understanding of the parties relating to the subject matter hereof superseding all prior communications between the parties whether

oral or written, and this Agreement may not be altered, amended, modified or otherwise changed nor may any of the terms hereof be waived, except by a written instrument executed by both parties.

**Section 9. NOTICES.** Whenever either party desires to give notice to the other, such notice must be in writing and sent by United States mail, return receipt requested, courier, evidenced by a delivery receipt, or by overnight express delivery service, evidenced by a delivery receipt, addressed to the party for whom it is intended at the place last specified; and the place for giving notice shall remain until it shall have been changed by written notice in compliance with the provisions of this paragraph. For the present, the parties designate the following as the respective places for giving of notice.

Landowner:                   Straight Line Development, Inc  
                                      Attn: Mr. Neal Hassett  
                                      1315 N Jog Road, Suite 101  
                                      West Palm Beach, FL 3313  
                                      Telephone: 561-422-0444  
                                      Email: [neal@slcmi.com](mailto:neal@slcmi.com)

Northern:                     Northern Palm Beach County Improvement District  
                                      359 Hiatt Drive  
                                      Palm Beach Gardens, Florida 33418  
                                      Attn.: Executive Director  
                                      Telephone: (561) 624-7830  
                                      Email: [office@npbcid.org](mailto:office@npbcid.org)

**Section 10. LIABILITY.** The parties to this Agreement shall not be deemed to assume any liability for the negligent or wrongful acts or omissions of the other party. Nothing contained herein shall be construed as a waiver by Northern of the liability limits established in Section 768.28, Florida Statutes.

**Section 11. AMENDMENTS.** Except as expressly permitted herein to the contrary, no modification, amendment or alteration in the terms or conditions contained herein shall be effective unless contained in a written document executed with the same formality as this Agreement by the parties hereto.

**Section 12. GOVERNING LAW.** The validity, construction and effect of this Agreement shall be governed by the laws of the State of Florida.

**Section 13. VENUE AND ELECTION OF REMEDIES.** Any and all legal action arising out of this Agreement or necessary to enforce this Agreement shall be held in the Fifteenth Judicial Circuit in and for Palm Beach County. No remedy herein conferred upon any party is intended to be exclusive of any other remedy and each and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereinafter existing at law or in enquiry or by statute or otherwise. No single or partial exercise by any party of any right, power or remedy hereunder shall preclude any other or further exercise thereof.

**Section 14. WAIVER OF JURY TRIAL.** The parties hereby waive any rights they may have to a jury trial in any litigation arising out of or related to this Agreement and agree that they shall not elect



a trial by jury. The parties hereto have separately, knowingly and voluntarily given this waiver of rights to trial by jury with the benefit of competent legal counsel.

**Section 15. DISCRIMINATION.** The parties agree that no person shall on the grounds of race, color, sex, national origin, disability, religion, ancestry, marital status or sexual orientation be excluded from the benefits of or be subjected to any form of discrimination under any activity carried out by the performance of this Agreement.

**Section 16. SEVERABILITY.** In the event any section, paragraph, sentence, clause or provision hereof is held invalid by a court of competent jurisdiction, such holding unless it materially affects any one or more of the substantive intent and understandings of the parties, including any of their obligations, as contained in this Agreement, shall not affect the remaining portions of this Agreement and the remaining portions of the Agreement shall remain in full force and effect. However, if a final non-appealable judicial holding should materially affect one or more of the substantive intents and understandings of the parties, including their obligations hereunder, and the parties are unable to reach a mutually acceptable understanding as to how to proceed with the intent of the Agreement within ninety (90) days of such holding then in such event the real property ownership interests of the parties shall be returned by the party that received the property interest to the grantor of same in order to achieve the state of ownership which existed immediately prior to the Effective Date of this Agreement, following which this Agreement thereupon be terminated.

**Section 17. CONSTRUCTION.** The parties acknowledge that they have shared equally in the drafting and preparation of this Agreement and, accordingly, no Court, Mediator or Administrative Hearing Officer construing this Agreement shall construe it more strictly against one party than the other and every covenant, term and provision of this agreement shall be construed simply according to its fair meaning.

**Section 18. HEADINGS.** The headings contained in this Agreement are for convenience of reference only and shall not limit or otherwise effect in any way the meaning or interpretation of this Agreement.

**Section 19. RECORDING.** This Agreement shall not be recorded in the Public Records of Palm Beach County, Florida unless agreed to in writing by the parties.

**Section 20. DISCLOSURE.** The Landowner shall be obligated to timely provide a copy of this Agreement to any successor, assignee, mortgagee or purchaser reasonably before such entity should obtain or become under contract to obtain a property interest in the acreage which is the subject of Pending Lots Combination.

**Section 21. COUNTERPARTS.** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

**Section 22. EFFECTIVE DATE OF AGREEMENT.** This Agreement shall be dated as of the date it is signed by the last of the parties to sign same.

(SIGNATURE PAGES ARE ATTACHED)

IN WITNESS WHEREOF, Straight Line Development, Inc has caused these presents to be executed by its proper official this 6 day of July, 2023.

Straight Line Development, Inc, a Florida Corporation

BY: *Neal Hassett*

Neal Hassett  
Title: President

STATE OF FLORIDA

COUNTY OF Palm Beach

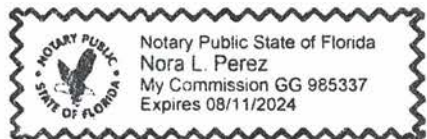
The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization, this 6 day of July, 2023, by Neal Hassett as President of Straight Line Development, Inc, a Florida Corporation, who  is personally known to me, OR  has produced \_\_\_\_\_ as identification.

[Notary Seal]

*Nora L. Perez*  
Notary Public, State of Florida

Print Name: \_\_\_\_\_

My commission expires: \_\_\_\_\_



**IN WITNESS WHEREOF**, Northern Palm Beach County Improvement District has caused these presents to be executed by its proper official this \_\_\_\_ day of \_\_\_\_\_, 2023.

[SEAL]

ATTEST:

**NORTHERN PALM BEACH COUNTY  
IMPROVEMENT DISTRICT**

By: \_\_\_\_\_  
Assistant Secretary

By: \_\_\_\_\_  
Print: Matthew J. Boykin  
Title: President  
Date: \_\_\_\_\_

**STATE OF FLORIDA**

**COUNTY OF PALM BEACH**

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization, this \_\_\_\_ day of \_\_\_\_\_, 2023, by Matthew J. Boykin, as President, for Northern Palm Beach County Improvement District.

(Notary Seal)

\_\_\_\_\_  
Notary Public State of Florida  
\_\_\_\_\_  
Print/Type/Stamp Name

Personally Known OR Produced Identification  
Type of Identification Produced \_\_\_\_\_.

Exhibit "A"

Existing Culvert Location

(See attached legal description and sketch)

**DRAINAGE EASEMENT  
ABANDONMENT  
EXHIBIT "A"**

**LEGAL DESCRIPTION:**

A PORTION OF THE EXISTING 20 AND 22 FOOT WIDE DRAINAGE EASEMENT, LYING ACROSS PORTIONS OF LOTS 2,3,12 AND 13, AS SHOWN ON THE PLAT OF PALM BEACH PARK OF COMMERCE, P.I.P.D. - PLAT IX, RECORDED IN PLAT BOOK 114, PAGES 5 AND 6, AND ALSO BEING A PORTION OF THE ABOVE REFERENCED LOTS AS DEPICTED AND DESCRIBED IN OFFICIAL RECORD BOOK 29261, PAGE 1050 ALL OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWESTERLY CORNER OF SAID LOT 12; THENCE ALONG THE NORTH LINE OF SAID LOT 12, SOUTH 53°49'45"EAST, A DISTANCE OF 169.67 FEET TO THE POINT OF BEGINNING OF THE 20 FOOT WIDE DRAINAGE EASEMENT; THENCE DEPARTING SAID NORTH LINE, NORTH 39°04'39" EAST A DISTANCE OF 10.01 FEET; THENCE SOUTH 53°49'45" EAST, A DISTANCE OF 15.57 FEET TO THE BEGINNING OF THE 22 FOOT WIDE DRAINAGE EASEMENT; THENCE NORTH 38°07'29" EAST ALONG THE WEST LINE OF SAID 22 FOOT WIDE DRAINAGE EASEMENT, A DISTANCE OF 218.11 FEET TO A POINT ON THE SOUTH LINE OF TRACT "C" (WILD LIME CIRCLE), AS SHOWN ON SAID PLAT AND A POINT ON A NON TANGENT CURVE CONCAVE NORTHEASTERLY, HAVING A RADIUS OF 60.00 FEET, A CHORD BEARING OF SOUTH 64°14'55" EAST AND A CENTRAL ANGLE OF 21°38'11"; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 22.66 FEET TO A POINT ON THE EAST LINE OF SAID 22 FOOT DRAINAGE EASEMENT; THENCE SOUTH 38°07'29" WEST ALONG SAID EAST LINE , A DISTANCE OF 242.19 FEET TO THE BEGINNING OF THE 20 FOOT WIDE DRAINAGE EASEMENT; THENCE NORTH 53°49'45" WEST, A DISTANCE OF 17.89 FEET; THENCE SOUTH 39° 04' 39" WEST ALONG THE EAST LINE OF SAID 20 FOOT WIDE DRAINAGE EASEMENT, A DISTANCE OF 172.68 FEET; THENCE NORTH 50°55'21" WEST , A DISTANCE OF 20.00 FEET, TO A POINT ON THE WEST LINE OF SAID 20 FOOT WIDE DRAINAGE EASEMENT; THENCE NORTH 39°04'39" EAST, A DISTANCE OF 181.67 FEET TO THE POINT OF BEGINNING. CONTAINING 9,026 SQUARE FEET OR 0.207 ACRES, MORE OR LESS.

**Gregory T  
Tucker**

Digitally signed by  
Gregory T Tucker  
Date: 2022.09.21  
12:41:09 -04'00'

GREGORY T. TUCKER  
PROFESSIONAL SURVEYOR & MAPPER  
FLORIDA REGISTRATION No.: 6147

**Legacy**

Surveying and Mapping, Inc.  
1530 CYPRESS DRIVE, UNIT H  
JUPITER, FL. 33458  
Phone: (561) 746-8424  
BUSINESS LICENSE: LB# 8130

# DRAINAGE EASEMENT ABANDONMENT EXHIBIT "A"

## LEGEND

ORB	OFFICIAL RECORD BOOK
POC	POINT OF COMMENCEMENT
POB	POINT OF BEGINNING
CHB	CHORD BEARING
R	RADIUS
L	ARC LENGTH
D	INTERIOR ANGLE
D.E.	DRAINAGE EASEMENT
☉	CENTER LINE
PB	PLAT BOOK
PG	PAGE

☉ 22' D.E.  
(PB 114, PG 5)  
(ORB 29261, PG 1050)

☉ 20' D.E.  
(PB 114, PG 5)  
(ORB 29261, PG 1050)

☉ 20' D.E.  
(PB 114, PG 5)  
(ORB 29261, PG 1050)  
TO REMAIN

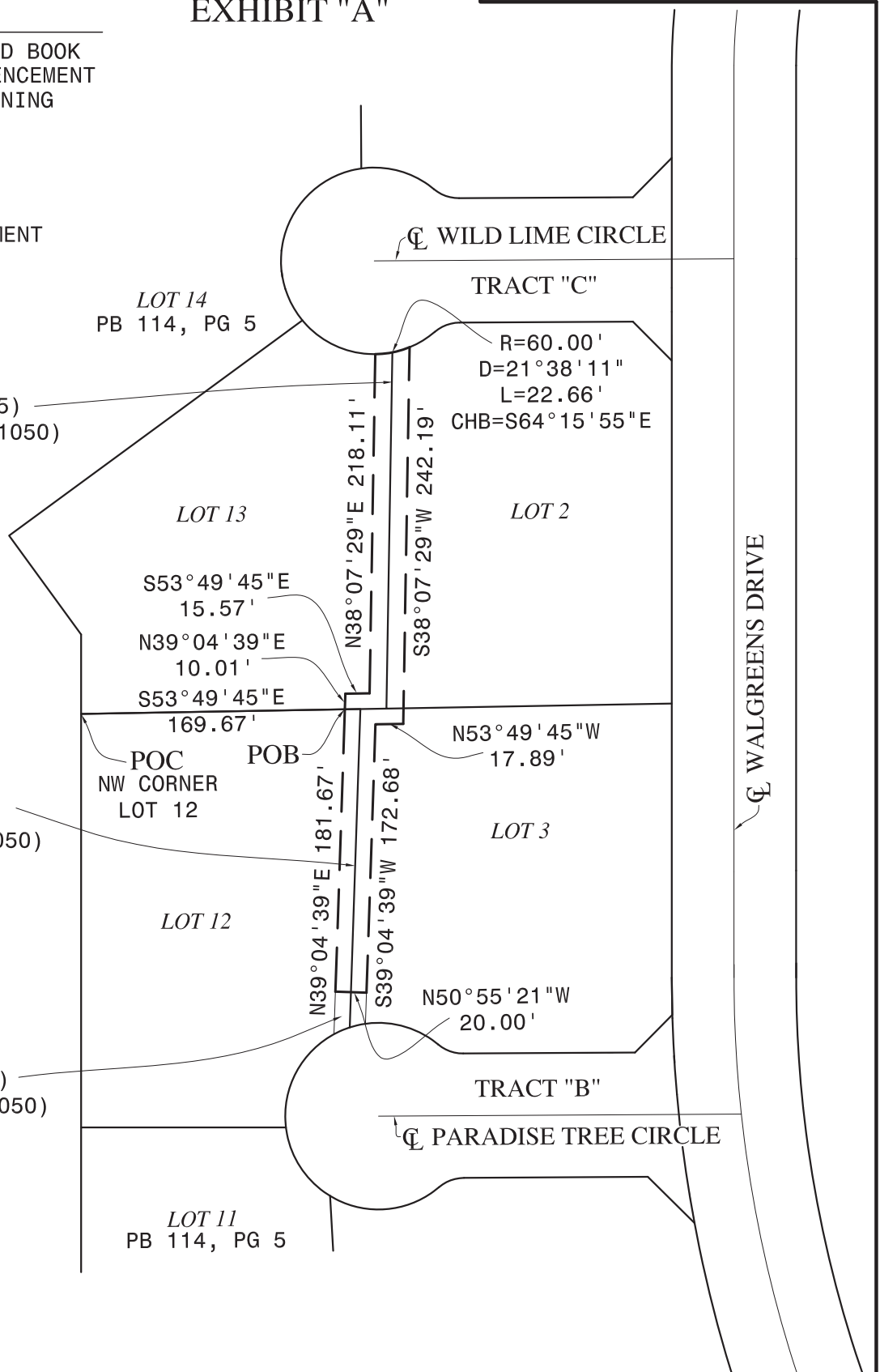


Exhibit "B"

New Drainage Facilities

The New Drainage Facilities are described as follows:

**LENGTHS ARE APPROXIMATE**

125 LF – 36 INCH RCP

485 LF – 42 INCH RCP

5 (FIVE) FDOT DRAINAGE STRUCTURES

1 (ONE) MODIFIED DRAINAGE STRUCTURE TOP CONVERSION

30 LF-4 FT WIDE CONCRETE FLUME

Exhibit "C"

(See attached New Drainage Easement)



This Instrument was Prepared by  
and is to be Returned to:

Kenneth W. Edwards, Esquire  
Caldwell Pacetti Edwards Schoech & Viator LLP  
1555 Palm Beach Lakes Blvd., Suite 1200  
West Palm Beach, FL 33401

## **DRAINAGE EASEMENT**

THIS DRAINAGE EASEMENT (the "Easement"), made this \_\_\_\_ day of \_\_\_\_\_, 20\_\_, is granted by JRC Hold Jupiter, LLC a Florida limited liability corporation, whose address is 1723 NW 33rd (hereinafter referred to as the "Grantor"), to Northern Palm Beach County Improvement District, an independent special district of the State of Florida, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, (hereinafter referred to as "Northern").

### **W I T N E S S E T H:**

WHEREAS, Grantor is the record fee simple owner of that certain parcel of real property described in attached Exhibit "A" (said parcel being hereinafter referred to as the "Property"); and,

WHEREAS, Northern needs the Easement in, over, under and upon the Property for access, surface and stormwater drainage purposes; and

WHEREAS, the Grantor intends by this Easement to grant to Northern a perpetual non-exclusive drainage easement in, over, under and upon the Property for access and surface and stormwater drainage purposes.

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

1. **RECITALS.** The above recitals are hereby incorporated into this Easement and made a part hereof.
2. **DRAINAGE EASEMENT.** The Grantor hereby grants to Northern a perpetual non-exclusive easement in, over, under and upon the Property for: (a) ingress and egress usage, including that for pedestrian, vehicular and equipment purposes and (b) the installation, construction, operation, inspection, maintenance, enlargement, upgrade, repair and/or replacement of surface and stormwater drainage facilities, systems, structures and works, including pipes, culverts and appurtenances.
3. **USAGE.** (a) Northern's employees and authorized consultants, agents, licensees, suppliers and contractors are authorized to use the Property, Easement and authorizations granted herein for those purposes herein specified and (b) the Grantor agrees that unless and until specifically approved in a written permit issued by Northern, it will not authorize or allow any trees, fences, facilities or structures to be installed in, over, under and upon the Property.

4. **ASSIGNMENT.** Northern shall not assign, convey or transfer any of the rights, authorizations or easements granted to it hereunder, either directly or indirectly, without the prior written consent of the Grantor or the then fee simple title owner, as the case may be, of the Property and any attempt to do so shall be null and void; provided, however, this prohibition shall not apply to an assignment by Northern to any other governmental entity or agency.

5. **JOINDER AND SUBORDINATION.** Grantor does hereby agree that upon Northern's written request, to provide to Northern a customary joinder and subordination agreement, in recordable form, executed by all mortgagees as to the Property, in which said mortgagees subordinate their respective mortgage interests in the Property to the easements and authorizations granted herein (while retaining their mortgage liens on the underlying fee owned by Grantor) and, if requested by Northern, a full release executed by any and all property owners, other creditors, construction lienors, or holders of any other security interests which encumber the Property that is subject to the easements and authorizations herein.

6. **WARRANTY OF TITLE.** Grantor does hereby fully warrant the fee title to said Property and will defend the same against the lawful claims of all persons whomsoever claimed by, through or under it, and that Grantor has good right and lawful authority to grant the above described Easement.

7. **SUCCESSORS AND ASSIGNS.** Where the context of this Easement allows or permits, the terms "Grantor" and "Northern" shall also include their respective grantees, successors and authorized assigns.

8. **PARTIES BOUND BY AGREEMENT.** This Easement, including all rights, easements, authorizations and conditions, shall be binding upon and enure to the benefit of the Grantor and Northern, together with their respective grantees, successors and authorized assigns, and shall be covenants that run with the land.

9. **MODIFICATIONS.** Any modification of this Easement shall be binding only if evidenced in a written instrument signed by each party or an authorized representative of each party in such format that is subject to recording of Public Record.

10. **ENFORCEMENT.** In the event of any controversy, claim or dispute relating to this Easement or its breach, the prevailing party shall be entitled to recover reasonable expenses, attorney's fees, and costs.

11. **CONSTRUCTION.** The parties acknowledge that each has shared equally in the drafting of this Easement and, accordingly, no court construing this Easement shall construe it more strictly against one party than the other and every covenant, term and provision of this Easement shall be construed simply according to its fair meaning.

12. **GOVERNING LAW AND VENUE.** The easements, warranties, covenants, authorizations and agreements contained herein shall be governed by the laws of the State of Florida as now and hereafter in force. Further, the venue of any litigation arising out of this

Easement shall be exclusively in the Fifteenth Judicial Circuit in and for Palm Beach County, Florida.

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

14. **EFFECTIVE DATE.** This Easement shall be effective as of the date it is signed by the last of all parties hereto to sign same.

IN WITNESS WHEREOF, the undersigned have signed and sealed this document on the day and year hereinafter set forth.

Executed by GRANTOR, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

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

JRC Hold Jupiter, LLC,

\_\_\_\_\_  
Witness

By: \_\_\_\_\_

Print: \_\_\_\_\_

\_\_\_\_\_  
Printed Name

Title: \_\_\_\_\_

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Printed Name

**STATE OF FLORIDA**

**COUNTY OF \_\_\_\_\_**

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization, this \_\_\_ day of \_\_\_\_\_, 20\_\_, by \_\_\_\_\_, as \_\_\_\_\_, for JRC Hold Jupiter, LLC.

(Notary Seal)

\_\_\_\_\_  
Notary Public State of Florida

\_\_\_\_\_  
Print/Type/Stamp Name

Personally Known OR Produced Identification  
Type of Identification Produced \_\_\_\_\_.

A C C E P T A N C E

Northern Palm Beach County Improvement District, by and through its undersigned authorized officer does hereby accept and consent to the terms and conditions of this Easement this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY  
IMPROVEMENT DISTRICT

ATTEST:

By: \_\_\_\_\_  
Secretary

By: \_\_\_\_\_  
Print: \_\_\_\_\_  
Title: \_\_\_\_\_

Exhibit "A"

"See attached legal description and sketch"

WATER MANAGEMENT  
EASEMENT  
EXHIBIT "C"

LEGAL DESCRIPTION:

A 20-FOOT-WIDE STRIP OF LAND BEING A PORTION OF LOTS 12 AND 13, AS SHOWN ON THE PLAT OF PALM BEACH PARK OF COMMERCE, P.I.P.D. - PLAT IX, RECORDED IN PLAT BOOK 114, PAGES 5 AND 6, PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWESTERLY CORNER OF SAID LOT 12; THENCE ALONG THE NORTH LINE OF SAID LOT 12, SOUTH 53°49'45"EAST, A DISTANCE OF 65.02 FEET TO THE POINT OF BEGINNING OF THE SAID 20 FOOT WIDE STRIP OF LAND ; THENCE DEPARTING SAID NORTH LINE, NORTH 37°02'55" EAST A DISTANCE OF 169.59 FEET; THENCE SOUTH 89°04'19" EAST, A DISTANCE OF 116.23 FEET TO A POINT ON THE SOUTH LINE OF TRACT "C" (WILD LIME CIRCLE), AS SHOWN ON SAID PLAT AND A POINT ON A NON TANGENT CURVE CONCAVE NORTHEASTERLY, HAVING A RADIUS OF 60.00 FEET, A CHORD BEARING OF SOUTH 34°27'49" EAST, A CHORD DISTANCE OF 24.53 FEET, AND A CENTRAL ANGLE OF 23°35'39"; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 24.71 FEET; THENCE NORTH 89°04'19" WEST, A DISTANCE OF 120.27 FEET; THENCE SOUTH 37°02'55" WEST, A DISTANCE OF 327.20 FEET; THENCE SOUTH 10° 40' 50" EAST A DISTANCE OF 80.40 FEET TO A POINT ON THE NORTH LINE OF TRACT "B" (PARADISE TREE CIRCLE), AS SHOWN ON SAID PLAT AND A POINT ON A NON-TANGENT CURVE CONCAVE SOUTHERLY, HAVING A RADIUS OF 60.00 FEET, A CHORD BEARING OF SOUTH 66°48'08" WEST, A CHORD DISTANCE OF 20.49 FEET, AND A CENTRAL ANGLE OF 19°39'36"; THENCE WESTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 20.59 FEET; THENCE NORTH 10°40'50" WEST, A DISTANCE OF 93.69 FEET; THENCE NORTH 37°02'55" EAST, A DISTANCE OF 176.62 FEET TO THE POINT OF BEGINNING.

CONTAINING 10,807 SQUARE FEET, OR 0.248 ACRES, MORE OR LESS.

Gregory T Tucker  
2023.06.08 13:26:27 -04'00'

GREGORY T. TUCKER  
PROFESSIONAL SURVEYOR & MAPPER  
FLORIDA REGISTRATION No.: 6147

**Legacy**

Surveying and Mapping, Inc.  
1530 CYPRESS DRIVE, UNIT H  
JUPITER, FL. 33458  
Phone: (561) 746-8424  
BUSINESS LICENSE: LB# 8130

# WATER MANAGEMENT EASEMENT EXHIBIT "C"

## LEGEND

- ORB OFFICIAL RECORD BOOK
- POC POINT OF COMMENCEMENT
- POB POINT OF BEGINNING
- CHB CHORD BEARING
- R RADIUS
- L ARC LENGTH
- D INTERIOR ANGLE
- D.E. DRAINAGE EASEMENT
- ☉ CENTER LINE
- PB PLAT BOOK
- PG PAGE
- W.M.E. WATER MANAGEMENT EASEMENT
- CHD CHORD DISTANCE

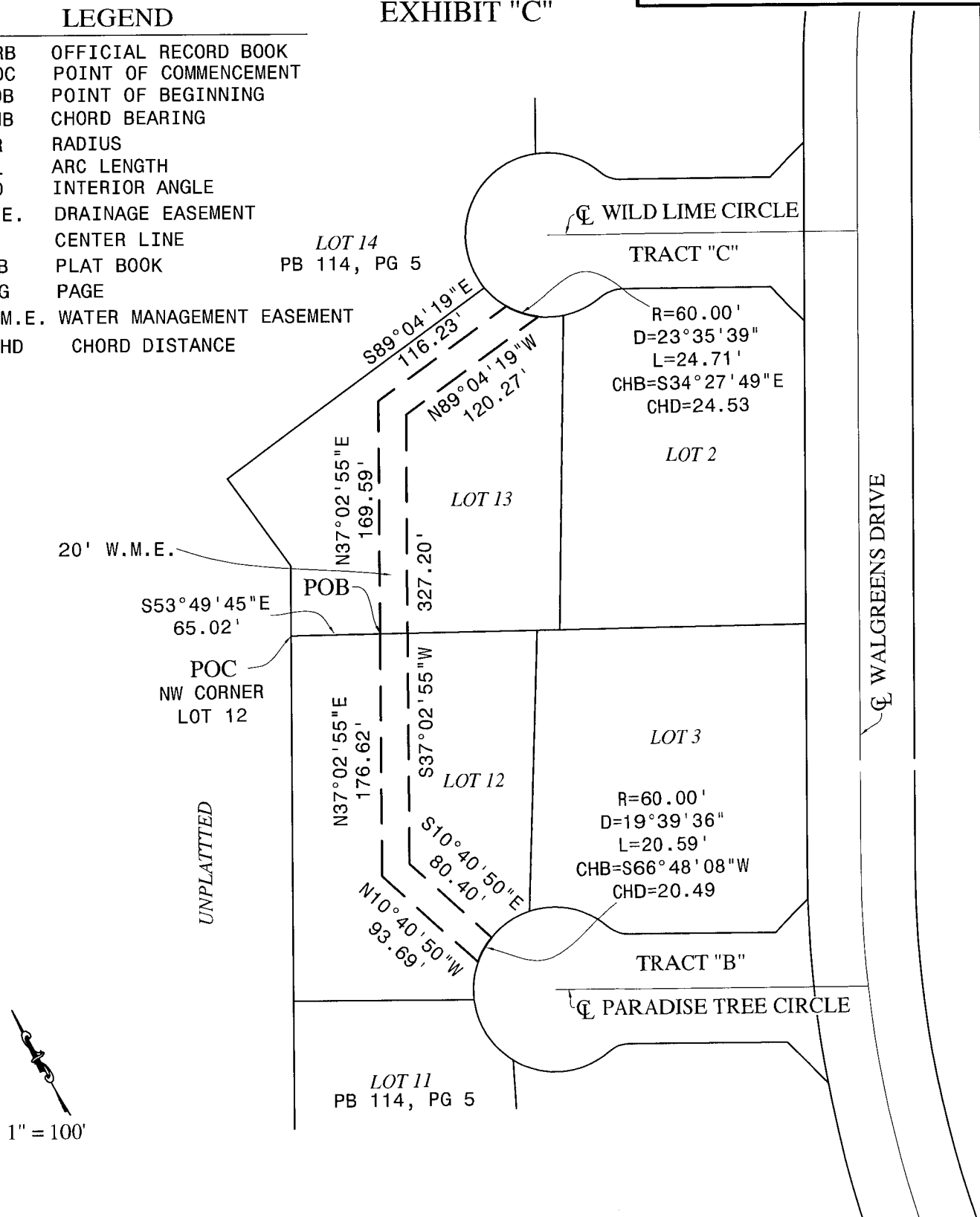


Exhibit "D"

Partial Release of Easement

Prepared by and Return to:

Kenneth W. Edwards, Esq.  
Caldwell Pacetti Edwards Schoech & Viator LLP  
1555 Palm Beach Lakes Blvd., Suite 1200  
West Palm Beach, FL 33401

**PARTIAL RELEASE OF EASEMENT**  
**(Unit of Development No. 16)**

This Partial Release of Easement is given this \_\_\_\_\_ day of \_\_\_\_\_, 202\_ by Northern Palm Beach County Improvement District, an independent special district of the State of Florida, with offices at 359 Hiatt Drive, City of Palm Beach Gardens, State of Florida 33418.

**W I T N E S S E T H:**

WHEREAS, a drainage easement was previously granted to Northern Palm Beach County Improvement District in Official Record Book 29261 Page 1050 of Palm Beach County, Florida (the "Drainage Easement"); and

WHEREAS, JRC Hold Jupiter, LLC has satisfied the terms and conditions of the Exchange Agreement it entered into with Northern on the \_\_\_day of \_\_\_\_\_, 2022, and therefore Northern no longer needs or requires the rights and authorities granted by said Drainage Easement as to that real property described in attached Exhibit "A" (the "Property")

NOW, THEREFORE, the Board of Supervisors of the Northern Palm Beach County Improvement District by this instrument does hereby release the Drainage Easement as to the Property.

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

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

[BALANCE OF PAGE INTENTIONALLY LEFT BLANK]



[DISTRICT SEAL]

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

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

\_\_\_\_\_  
*Signature*

\_\_\_\_\_  
*Print Name*

\_\_\_\_\_  
*Signature*

\_\_\_\_\_  
*Print Name*

By: \_\_\_\_\_

Print: \_\_\_\_\_

Title: \_\_\_\_\_

ATTEST:

By: \_\_\_\_\_

Print: \_\_\_\_\_

Title: \_\_\_\_\_

**STATE OF FLORIDA**

**COUNTY OF \_\_\_\_\_**

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization, this \_\_\_ day of \_\_\_\_\_, 20\_\_, by \_\_\_\_\_, as \_\_\_\_\_, for Northern Palm Beach County Improvement District.

(Notary Seal)

\_\_\_\_\_  
Notary Public State of Florida

\_\_\_\_\_  
Print/Type/Stamp Name

Personally Known OR Produced Identification

Type of Identification Produced \_\_\_\_\_.

**EXHIBIT "A"**

(SEE ATTACHED LEGAL DESCRIPTION AND SKETCH)

Exhibit "E"

Bill of Sale Absolute

**NAME OF PROJECT:**

Northern Palm Beach County Improvement District  
Unit No. 16  
Bill of Sale

**BILL OF SALE  
TO  
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT**

**KNOW ALL MEN BY THESE PRESENTS**, that \_\_\_\_\_,  
whose street address is \_\_\_\_\_, Party of the First Part, for and in  
consideration of the sum of One (\$1.00) Dollar, lawful money of the United States, and other good  
and valuable consideration, paid to it by Northern Palm Beach County Improvement District, an  
independent special district of the State of Florida, Party of the Second Part, the receipt whereof  
is hereby acknowledged, has granted, bargained, sold, conveyed, transferred and delivered, and by  
these presents does grant, bargain, sell, convey, transfer and deliver unto the said Second Party, its  
successors and assigns, the following goods and chattels located in the County of Palm Beach, and  
the State of Florida to wit:

(See attached Exhibit "A")

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

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

The Party of the First Part further hereby warrants that the goods and chattels described in  
attached Exhibit "A" are and will be free from defects due to installation and/or materials for a  
period of twelve (12) months from the date of execution of this document and further agrees to  
reimburse the Party of the Second Part in full for any reasonable and necessary replacement or  
repairs fees and costs (as reasonably determined by the Party of the Second Part), that are incurred  
due to any such defects during the twelve (12) month warranty period, which replacement or repair  
fees and costs shall be set out in an invoice from the person or entity performing the replacement  
or repairs.

IN WITNESS WHEREOF, said Party of the First Part, by and through its undersigned representative, has hereunto set its hands and seal(s) this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
(Name of First Party)

By: \_\_\_\_\_

Print: \_\_\_\_\_

Title: \_\_\_\_\_

**STATE OF FLORIDA**

**COUNTY OF PALM BEACH**

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization, this \_\_\_ day of \_\_\_\_\_, 20\_\_, by \_\_\_\_\_, as \_\_\_\_\_, for \_\_\_\_\_.

(Notary Seal)

\_\_\_\_\_  
Notary Public State of Florida

\_\_\_\_\_  
Print/Type/Stamp Name

Personally Known OR Produced Identification  
Type of Identification Produced \_\_\_\_\_.

ATTEST:

Accepted by Northern Palm Beach County  
Improvement District

By: \_\_\_\_\_  
Assistant Secretary

By: \_\_\_\_\_

Print: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

[DISTRICT SEAL]

EXHIBIT "A"

[DESCRIPTION OF WORKS AND MATERIALS]

**UNIT NO. 20 – JUNO ISLES**

**STATUS REPORT**

**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:** July 26, 2023

**FROM:** Susan P. Scheff, District Clerk

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

**RE:** Public and Community Relations Board Report

---

### Community Relations

- Northern Staff attended the following meetings on behalf of the District:
  - Palm Beach North Chamber of Commerce
- Northern Staff met with representatives of the following Units to discuss projects and provide information:

Unit No. 2C	Alton
Unit No. 3A	Woodbine
Unit No. 4	West of Villages of Palm Beach Lakes
Unit No. 11	PGA National
Unit No. 14	Eastpointe
Unit No. 18	Ibis Golf & Country Club
Unit No. 19	Regional Center
Unit No. 21	Old Marsh
Unit No. 31	BallenIsles Country Club

### Training

- Laura Ham participated in a webinar entitled “Understanding Your Bank Fees”, sponsored by the FGFOA on July 20.

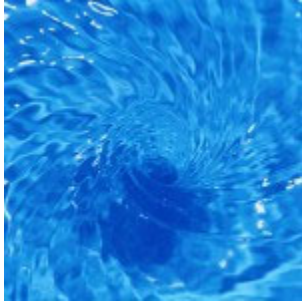


## **Media**

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.



### **Draining Swimming Pools**

If you live in South Florida, odds are you have a swimming pool. One of the reasons we live here is the great climate where you can enjoy swimming year-round. If you have a pool, it is also critical that you maintain the structure and treat the water to keep you and your family healthy and safe. From time to time, it may be necessary to drain your pool for repairs. Whether the reason is cleaning, water changes, or just lowering water levels, pool draining is a common activity.

Disposal of pool water into a storm drain is harmful to the environment. Pool water enters the storm drain system untreated and may contain chemicals that can harm canals, ponds, lakes and wetlands, as well as the wildlife living in and around them. Chlorine, bromine, algaecides, biocides, water conditioners, stabilizers, and other chemicals in pool water are toxic to fish and other aquatic life.

Here are some things to remember about draining pools:

- 1) Only drain your pool when absolutely necessary. Avoid draining/backwashing your pool during periods of drought and during significant rainfall events. Do not drain your pool when watering restrictions are in place.
- 2) Leave the water in the pool for at least one week without adding chlorine or other chemicals before draining. If you can't wait that long, use a chlorine neutralizing chemical found at most pool supply stores. Please consult your pool supply company for further information.
- 3) Test the water before discharging to ensure that the chlorine levels are safe. Also ensure that the pH levels are normal (6.5-7.8).
- 4) Drain the pool slowly over a large pervious area, such as your lawn, before letting the water drain into a storm drain. The water will filter slowly and evenly through the soil. Control the rate of discharge across your property to avoid erosion and nuisance conditions for neighboring properties. Nuisance conditions such as the creation of odors, mosquito breeding conditions, or flooding can occur when water is ponded for a prolonged period.

- 5) If your pool contains algae or other organic matter (a black film), collect the algae and dispose of it in your normal trash. Decaying organic matter lowers the oxygen content in the water and should not go into the storm drain or any wetland area.

Please keep in mind that there is a direct link between what we do around our home and the water quality of our canals, ponds, lakes and wetlands.

NPDES tip: Dirt, oil, and debris that collect in parking lots and paved areas can be washed into the storm sewer system and eventually enter local waterbodies. Sweep up litter and debris from sidewalks, driveways and parking lots, especially around storm drains.



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:** July 26, 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 \$35,771,065, representing a 99.58% collected rate.

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

Through July			
Fiscal Year Ending	Total Budget \$	YTD Collected \$	Total YTD Collected % of Budget
2023	\$ 35,922,095	\$ 35,771,065	99.58%
2022	\$ 34,164,263	\$ 34,152,441	99.97%
2021	\$ 31,694,504	\$ 31,691,687	99.99%
2020	\$ 32,069,289	\$ 32,066,179	99.99%
2019	\$ 30,878,079	\$ 30,887,505	100.03%
2018	\$ 30,395,272	\$ 30,389,453	99.98%
2017	\$ 29,851,907	\$ 29,813,444	99.87%
2016	\$ 24,785,265	\$ 24,750,113	99.86%
2015	\$ 24,863,731	\$ 24,824,284	99.84%
2014	\$ 25,594,227	\$ 25,566,888	99.89%

This concludes the normal tax collection cycle for the 2023 tax levy. The collection cycle for the 2023 tax levy will commence in November 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	55,080.41	55,080.00	0.41	100.00%	0.00%
UNIT 2 - MAINTENANCE FUND	380,123.19	380,235.00	(111.81)	99.97%	0.02%
UNIT 2A - MAINTENANCE FUND	129,436.15	129,498.00	(61.85)	99.95%	0.04%
UNIT 2A - DEBT FUND	342,099.39	342,260.00	(160.61)	99.95%	0.04%
UNIT 2C - MAINTENANCE FUND	356,806.27	357,240.00	(433.73)	99.87%	0.12%
UNIT 2C - DEBT SERVICE FUND	5,600,175.05	5,606,705.00	(6,529.95)	99.88%	0.11%
UNIT 3 - MAINTENANCE FUND	348,369.56	349,666.00	(1,296.44)	99.62%	0.37%
UNIT 3A - MAINTENANCE FUND	237,063.21	237,063.00	0.21	100.00%	0.00%
UNIT 3A - DEBT FUND	431,444.14	431,444.00	0.14	100.00%	0.00%
UNIT 4 - MAINTENANCE FUND	559,939.50	560,725.00	(785.50)	99.85%	0.14%
UNIT 5 - MAINTENANCE FUND	520,645.06	520,645.00	0.06	100.00%	0.00%
UNIT 5A - MAINTENANCE FUND	344,719.16	344,719.00	0.16	100.00%	0.00%
UNIT 5B - MAINTENANCE FUND	102,797.93	102,798.00	(0.07)	99.99%	0.00%
UNIT 5B - DEBT FUND	406,111.50	406,112.00	(0.50)	99.99%	0.00%
UNIT 5C - MAINTENANCE FUND	46,956.44	46,956.00	0.44	100.00%	0.00%
UNIT 5D - MAINTENANCE FUND	93,308.11	93,308.00	0.11	100.00%	0.00%
UNIT 7 - MAINTENANCE FUND	121,377.24	121,377.00	0.24	100.00%	0.00%
UNIT 9 - MAINTENANCE FUND	120,968.89	121,673.00	(704.11)	99.42%	0.57%
UNIT 9A - MAINTENANCE FUND	1,001,140.10	1,019,285.00	(18,144.90)	98.21%	1.78%
UNIT 9A - DEBT FUND	2,865,083.80	2,917,472.00	(52,388.20)	98.20%	1.79%
UNIT 9B - MAINTENANCE FUND	814,345.82	832,585.00	(18,239.18)	97.80%	2.19%
UNIT 9B - DEBT FUND	1,348,710.41	1,379,187.00	(30,476.59)	97.79%	2.20%
UNIT 11 - MAINTENANCE FUND	2,953,690.08	2,953,690.00	0.08	100.00%	0.00%
UNIT 12 - MAINTENANCE FUND	67,666.14	67,666.00	0.14	100.00%	0.00%
UNIT 12A - MAINTENANCE FUND	25,026.63	25,027.00	(0.37)	99.99%	0.00%
UNIT 14 - MAINTENANCE FUND	833,675.74	833,676.00	(0.26)	99.99%	0.00%
UNIT 15 - MAINTENANCE FUND	912,717.54	914,107.00	(1,389.46)	99.84%	0.15%
UNIT 16 - MAINTENANCE FUND	1,225,490.31	1,226,866.00	(1,375.69)	99.88%	0.11%
UNIT 16 - DEBT FUND	550,290.51	550,908.00	(617.49)	99.88%	0.11%
UNIT 18 - MAINTENANCE FUND	1,709,682.76	1,711,074.00	(1,391.24)	99.91%	0.08%
UNIT 19 - MAINTENANCE FUND	522,864.88	522,865.00	(0.12)	99.99%	0.00%
UNIT 19A - MAINTENANCE FUND	42,237.21	42,237.00	0.21	100.00%	0.00%
UNIT 20 - MAINTENANCE FUND	229,725.63	229,726.00	(0.37)	99.99%	0.00%
UNIT 21 - MAINTENANCE FUND	515,484.81	515,485.00	(0.19)	99.99%	0.00%
UNIT 23 - MAINTENANCE FUND	312,532.39	312,532.00	0.39	100.00%	0.00%
UNIT 24 - MAINTENANCE FUND	244,228.80	244,229.00	(0.20)	99.99%	0.00%
UNIT 27B - MAINTENANCE FUND	180,633.58	180,634.00	(0.42)	99.99%	0.00%
UNIT 27B - DEBT FUND	232,507.23	232,507.00	0.23	100.00%	0.00%
UNIT 29 - MAINTENANCE FUND	48,978.60	48,979.00	(0.40)	99.99%	0.00%
UNIT 31 - MAINTENANCE FUND	694,482.39	694,482.00	0.39	100.00%	0.00%
UNIT 32 - MAINTENANCE FUND	20,690.32	20,690.00	0.32	100.00%	0.00%
UNIT 32A - MAINTENANCE FUND	5,454.61	5,455.00	(0.39)	99.99%	0.00%
UNIT 33 - MAINTENANCE FUND	16,988.16	16,988.00	0.16	100.00%	0.00%
UNIT 34 - MAINTENANCE FUND	188,797.74	188,798.00	(0.26)	99.99%	0.00%
UNIT 38 - MAINTENANCE FUND	75,949.83	75,950.00	(0.17)	99.99%	0.00%
UNIT 41 - MAINTENANCE FUND	4,982.64	4,983.00	(0.36)	99.99%	0.00%
UNIT 43 - MAINTENANCE FUND	984,460.94	984,461.00	(0.06)	99.99%	0.00%
UNIT 43 - DEBT FUND	1,265,448.84	1,265,449.00	(0.16)	99.99%	0.00%
UNIT 44 - MAINTENANCE FUND	75,260.90	75,261.00	(0.10)	99.99%	0.00%
UNIT 44 - DEBT FUND	593,398.60	593,399.00	(0.40)	99.99%	0.00%
UNIT 45 - MAINTENANCE FUND	431,486.25	431,486.00	0.25	100.00%	0.00%
Unit 45- Debt Fund	281,957.00	281,957.00	0.00	100.00%	0.00%
Unit 46 - Maint Fund	40,578.56	40,597.00	(18.44)	99.95%	0.04%

**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	788,853.00	789,511.00	(658.00)	99.91%	0.08%
UNIT 47- MAINTENANCE FUND	50,640.92	50,641.00	(0.08)	99.99%	0.00%
UNIT 49- MAINTENANCE FUND	68,379.40	84,626.00	(16,246.60)	80.80%	19.19%
UNIT 51 - MAINTENANCE FUND	42,841.38	42,841.00	0.38	100.00%	0.00%
Unit 53 - Maintenance Fund	101,894.24	101,894.00	0.24	100.00%	0.00%
Unit 53 Debt Service Fund	<u>3,204,385.39</u>	<u>3,204,385.00</u>	<u>0.39</u>	<u>100.00%</u>	<u>0.00%</u>
Report Difference	35,771,065.28	35,922,095.00	(151,029.72)	99.58%	0.42%



# NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

QUARTERLY FINANCIAL REPORT

QUARTER ENDED JUNE 30, 2023



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## Quarterly Overview of Financial Statement variance information as of 06/30/23

### 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 1- Grammercy Park

- Engineering- Permits and Legal Services are over budget due to a complex permitting issue for FPL transmission line poles that required the assistance of legal counsel. These expenses will be reimbursed by the permittee through the normal permitting process.

### Unit 2C- Alton

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

### Unit 5B- Baywinds

- Repair & Maintenance- Telemetry is over budget due to the need to raise the height of the telemetry antenna at the pump station to provide for better transmission of the radio signal used to control and report electronics at the pump station.

### Unit 5D- Andros Isles

- Repair & Maintenance- Telemetry is over budget due to the need to raise the height of the telemetry antenna at the pump station to provide for better transmission of the radio signal used to control and report electronics at the pump station.

### Unit 11- PGA National

- Legal services is over budget due to completed litigation with an alleged trip and fall claim. Northern's insurance company is handling the litigation, but District General Counsel is also involved. In addition, this account is over budget due to a more complex permitting issue that required the assistance of legal counsel. These expenses will be reimbursed by the permittee through the normal permitting process.

### Unit 14- Eastpointe

- Legal services is over budget due to the ongoing process of converting the old driving range into more housing lots. There is a lot of work with permitting, agreements and other legal documents that need to be finalized prior to completion of the new housing area.

### Unit 15- Villages of Palm Beach Lakes

- Machinery & Equipment is over budget due to aerators ordered in the prior year, but not installed until the current fiscal year.

### Unit 21- Old March

- Legal services, marsh maintenance and chemical weed control are all over budget due to changes to the high-level maintenance agreement with Old Marsh Country Club. The District took back the maintenance responsibilities for the lakes and marshes from the Property Owners Association

(POA). For the remaining part of this fiscal year, the POA will be billed directly for the maintenance. In the upcoming fiscal year, the cost can be included in the budgeted expenses.

Unit 24- Ironhorse

- Engineering- Permits and Legal Services are over budget due to a complex permitting issue for FPL transmission line poles that required the assistance of legal counsel. These expenses will be reimbursed by the permittee through the normal permitting process.

Unit 29- Northfork

- Repair & Maintenance- Culverts is over budget due to a sinkhole that developed. It was determined that a pipe had corroded and had to be repaired on an emergency basis.

Unit 31- BallenIsles

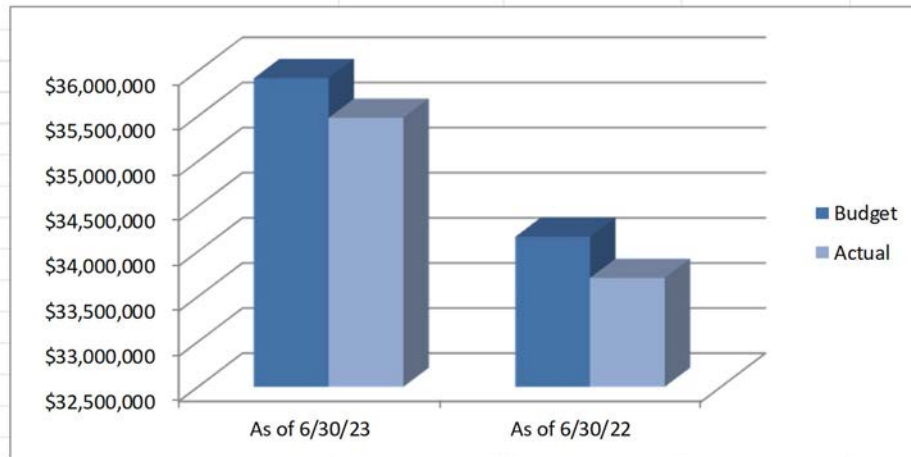
- Repair & Maintenance- Buildings is over budget due to unplanned roof repairs needed at the Northlake Blvd. guardhouse.

Unit 43- Mirasol

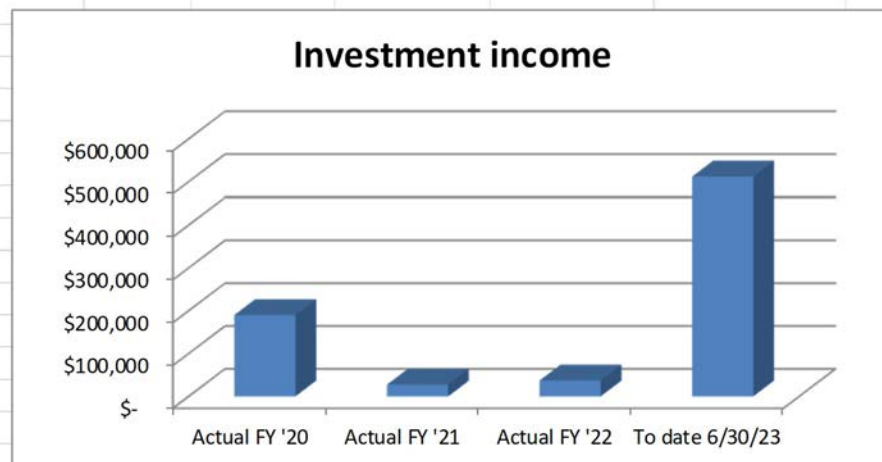
- Legal Services is over budget due to assistance needed for preparation of documents for a Florida Recreation Development Assistance Program (FRDAP) grant offered by the Florida Department of Environmental Protection. The grant was awarded to the District to assist in the replacement of the boardwalk in the preserves in Mirasol. The District will be reimbursed 50% of the cost of the project that is anticipated to be about \$300,000.
- 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 6/30/23	\$ 35,922,095	\$ 35,481,628	(440,466.73)	-1.2%	
As of 6/30/22	\$ 34,164,263	\$ 33,708,533	(455,730.00)	-1.3%	
In(De)crease from prior year - \$	1,757,832.00	1,773,095.27			
In(De)crease from prior year - %	-4.9%	-5.0%			



Investment income:*				
	Actual FY '20	Actual FY '21	Actual FY '22	To date 6/30/23
Investment income	\$ 190,164	\$ 27,766	\$ 37,339	\$ 512,363



\*Maintenance funds only

**Northern Palm Beach County Improvement District**  
**Summary Budget Comparison**  
**From 10/1/2022 Through 6/30/2023**

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
UNIT 1 - MAINTENANCE FUND	53,446.23	55,080.00	(1,633.77)	97.03%	2.96%
UNIT 2 - MAINTENANCE FUND	376,727.84	380,235.00	(3,507.16)	99.07%	0.92%
UNIT 2A - MAINTENANCE FUND	128,224.81	129,498.00	(1,273.19)	99.01%	0.98%
UNIT 2A - DEBT FUND	338,894.24	342,260.00	(3,365.76)	99.01%	0.98%
UNIT 2C - MAINTENANCE FUND	354,179.94	357,240.00	(3,060.06)	99.14%	0.85%
UNIT 2C - DEBT SERVICE FUND	5,559,142.36	5,606,705.00	(47,562.64)	99.15%	0.84%
UNIT 3 - MAINTENANCE FUND	344,220.39	349,666.00	(5,445.61)	98.44%	1.55%
UNIT 3A - MAINTENANCE FUND	235,285.34	237,063.00	(1,777.66)	99.25%	0.74%
UNIT 3A - DEBT FUND	428,208.50	431,444.00	(3,235.50)	99.25%	0.74%
UNIT 4 - MAINTENANCE FUND	549,208.81	560,725.00	(11,516.19)	97.94%	2.05%
UNIT 5 - MAINTENANCE FUND	515,454.44	520,645.00	(5,190.56)	99.00%	0.99%
UNIT 5A - MAINTENANCE FUND	343,299.51	344,719.00	(1,419.49)	99.58%	0.41%
UNIT 5B - MAINTENANCE FUND	102,053.40	102,798.00	(744.60)	99.27%	0.72%
UNIT 5B - DEBT FUND	403,170.19	406,112.00	(2,941.81)	99.27%	0.72%
UNIT 5C - MAINTENANCE FUND	46,189.86	46,956.00	(766.14)	98.36%	1.63%
UNIT 5D - MAINTENANCE FUND	92,530.14	93,308.00	(777.86)	99.16%	0.83%
UNIT 7 - MAINTENANCE FUND	120,280.70	121,377.00	(1,096.30)	99.09%	0.90%
UNIT 9 - MAINTENANCE FUND	120,107.59	121,673.00	(1,565.41)	98.71%	1.28%
UNIT 9A - MAINTENANCE FUND	994,624.88	1,019,285.00	(24,660.12)	97.58%	2.41%
UNIT 9A - DEBT FUND	2,846,435.43	2,917,472.00	(71,036.57)	97.56%	2.43%
UNIT 9B - MAINTENANCE FUND	809,037.58	832,585.00	(23,547.42)	97.17%	2.82%
UNIT 9B - DEBT FUND	1,339,917.25	1,379,187.00	(39,269.75)	97.15%	2.84%
UNIT 11 - MAINTENANCE FUND	2,932,365.72	2,953,690.00	(21,324.28)	99.27%	0.72%
UNIT 12 - MAINTENANCE FUND	67,065.79	67,666.00	(600.21)	99.11%	0.88%
UNIT 12A - MAINTENANCE FUND	25,026.63	25,027.00	(0.37)	99.99%	0.00%
UNIT 14 - MAINTENANCE FUND	821,308.93	833,676.00	(12,367.07)	98.51%	1.48%
UNIT 15 - MAINTENANCE FUND	897,475.46	914,107.00	(16,631.54)	98.18%	1.81%
UNIT 16 - MAINTENANCE FUND	1,215,862.44	1,226,866.00	(11,003.56)	99.10%	0.89%
UNIT 16 - DEBT FUND	545,967.24	550,908.00	(4,940.76)	99.10%	0.89%
UNIT 18 - MAINTENANCE FUND	1,690,688.22	1,711,074.00	(20,385.78)	98.80%	1.19%
UNIT 19 - MAINTENANCE FUND	521,098.75	522,865.00	(1,766.25)	99.66%	0.33%
UNIT 19A - MAINTENANCE FUND	42,035.11	42,237.00	(201.89)	99.52%	0.47%
UNIT 20 - MAINTENANCE FUND	227,003.76	229,726.00	(2,722.24)	98.81%	1.18%
UNIT 21 - MAINTENANCE FUND	508,679.73	515,485.00	(6,805.27)	98.67%	1.32%
UNIT 23 - MAINTENANCE FUND	310,942.27	312,532.00	(1,589.73)	99.49%	0.50%
UNIT 24 - MAINTENANCE FUND	241,998.40	244,229.00	(2,230.60)	99.08%	0.91%
UNIT 27B - MAINTENANCE FUND	179,437.74	180,634.00	(1,196.26)	99.33%	0.66%
UNIT 27B - DEBT FUND	231,189.75	232,507.00	(1,317.25)	99.43%	0.56%
UNIT 29 - MAINTENANCE FUND	48,607.55	48,979.00	(371.45)	99.24%	0.75%
UNIT 31 - MAINTENANCE FUND	690,499.97	694,482.00	(3,982.03)	99.42%	0.57%
UNIT 32 - MAINTENANCE FUND	20,690.32	20,690.00	0.32	100.00%	0.00%
UNIT 32A - MAINTENANCE FUND	5,454.61	5,455.00	(0.39)	99.99%	0.00%
UNIT 33 - MAINTENANCE FUND	16,988.16	16,988.00	0.16	100.00%	0.00%
UNIT 34 - MAINTENANCE FUND	188,797.74	188,798.00	(0.26)	99.99%	0.00%
UNIT 38 - MAINTENANCE FUND	75,949.83	75,950.00	(0.17)	99.99%	0.00%
UNIT 41 - MAINTENANCE FUND	4,982.64	4,983.00	(0.36)	99.99%	0.00%
UNIT 43 - MAINTENANCE FUND	982,780.89	984,461.00	(1,680.11)	99.82%	0.17%
UNIT 43 - DEBT FUND	1,263,116.12	1,265,449.00	(2,332.88)	99.81%	0.18%
UNIT 44 - MAINTENANCE FUND	74,232.32	75,261.00	(1,028.68)	98.63%	1.36%
UNIT 44 - DEBT FUND	585,288.72	593,399.00	(8,110.28)	98.63%	1.36%
UNIT 45 - MAINTENANCE FUND	430,158.60	431,486.00	(1,327.40)	99.69%	0.30%
Unit 45- Debt Fund	281,089.44	281,957.00	(867.56)	99.69%	0.30%
Unit 46 - Maint Fund	40,161.18	40,597.00	(435.82)	98.92%	1.07%

**Northern Palm Beach County Improvement District**  
**Summary Budget Comparison**  
**From 10/1/2022 Through 6/30/2023**

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
Unit 46 - Debt Service Fund	781,010.34	789,511.00	(8,500.66)	98.92%	1.07%
UNIT 47- MAINTENANCE FUND	50,536.29	50,641.00	(104.71)	99.79%	0.20%
UNIT 49- MAINTENANCE FUND	68,379.40	84,626.00	(16,246.60)	80.80%	19.19%
UNIT 51 - MAINTENANCE FUND	42,841.38	42,841.00	0.38	100.00%	0.00%
Unit 53 - Maintenance Fund	100,815.52	101,894.00	(1,078.48)	98.94%	1.05%
Unit 53 Debt Service Fund	<u>3,170,461.88</u>	<u>3,204,385.00</u>	<u>(33,923.12)</u>	<u>98.94%</u>	<u>1.05%</u>
Report Difference	<u>35,481,628.27</u>	<u>35,922,095.00</u>	<u>(440,466.73)</u>	<u>98.77%</u>	<u>1.23%</u>

**Northern Palm Beach County Improvement District  
Investment Summary  
June 30, 2023**

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)	\$ 6,747,863	\$ 8,017,905	\$ 13,193,449	9.3%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 3,048,202	\$ 3,041,577.37	\$ 4,990,489	4.2%	2.65%	2.65%	0.40%
Synovus	\$ 2,012,203	\$ 2,010,797	\$ -	2.8%	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)	\$ 9,172,969	\$ 9,134,559	\$ 4,002,972	12.6%	4.82%	4.79%	0.99%
Dreyfus Pfd MM (DR194)	\$ 9,186,459	\$ 9,147,252	\$ 9,008,012	12.7%	4.91%	4.89%	1.06%
Dreyfus Trsy Agy (DR521)	\$ 9,172,697	\$ 9,134,355	\$ 4,002,584	12.6%	4.82%	4.78%	0.96%
JP Morgan USTRsy (J3918)	\$ 9,176,314	\$ 9,138,279	\$ 8,005,372	12.6%	4.77%	4.74%	0.91%
Total Pooled Cash	\$ 48,516,707	\$ 49,624,724	\$ 43,202,879				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 10,680,739	\$ 10,787,338	\$ 9,881,305	14.7%	5.07%	5.03%	0.00%
Reserve Funds	\$ 10,832,690	\$ 10,643,369	\$ 10,375,078	14.9%	0.00% - 0.25%	0.00% - 0.25%	0.00% - 1.92%
Project Funds	\$ 2,578,989	\$ 2,630,652	\$ 6,242,622	3.6%	4.74%	4.48%	0.00%
Total Trust Monies	\$ 24,092,418	\$ 24,061,359	\$ 26,499,005				
GRAND TOTAL	\$ 72,609,125	\$ 73,686,083	\$ 69,701,884				

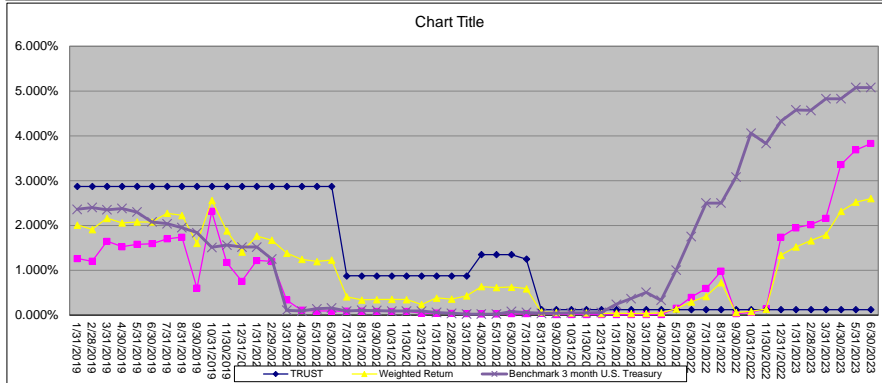
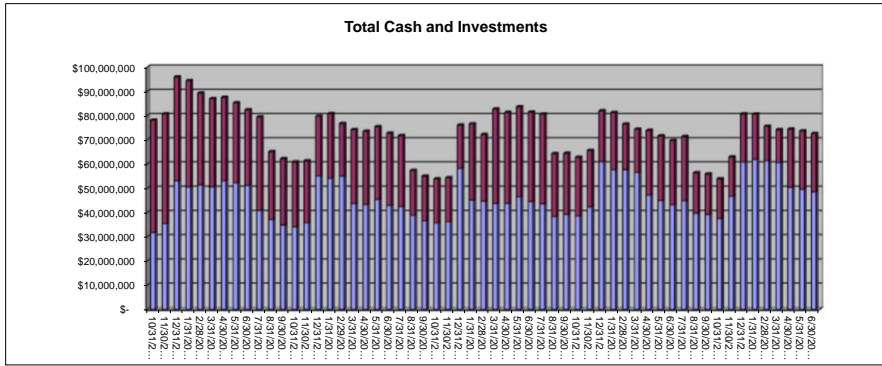
Notes:

- (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	Above /		
Date	EIPC	TRUST	TOTAL	EIPC	TRUST	Weighted Return	month U.S. Treasury	(Below) Benchmark	
10/31/2018	\$ 31,753,068	\$ 46,359,164	\$ 78,112,232	0.093%	2.875%	1.744%	2.290%	(0.546%)	
11/30/2018	\$ 35,431,088	\$ 45,319,495	\$ 80,750,583	1.685%	2.875%	2.353%	2.320%	0.033%	
12/31/2018	\$ 53,139,089	\$ 42,807,044	\$ 95,946,133	1.132%	2.875%	1.909%	2.400%	(0.491%)	
1/31/2019	\$ 50,588,219	\$ 43,838,283	\$ 94,426,502	1/31/2019	1.262%	2.875%	2.011%	(0.349%)	
2/28/2019	\$ 51,417,527	\$ 37,899,490	\$ 89,317,017	2/28/2019	1.200%	2.875%	1.911%	(0.489%)	
3/31/2019	\$ 50,583,016	\$ 36,414,835	\$ 86,997,851	3/31/2019	1.647%	2.875%	2.161%	(0.189%)	
4/30/2019	\$ 53,084,610	\$ 34,434,670	\$ 87,519,280	4/30/2019	1.526%	2.875%	2.057%	(0.323%)	
5/31/2019	\$ 52,282,497	\$ 33,001,907	\$ 85,284,404	5/31/2019	1.578%	2.875%	2.080%	(0.220%)	
6/30/2019	\$ 51,229,577	\$ 31,176,667	\$ 82,406,244	6/30/2019	1.594%	2.875%	2.079%	(0.001%)	
7/31/2019	\$ 40,900,006	\$ 38,554,936	\$ 79,454,942	7/31/2019	1.701%	2.875%	2.271%	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%	1.25%	0.073%	0.040%	0.033%
9/30/2021	\$ 39,277,300	\$ 25,179,242	\$ 64,456,542	9/30/2021	0.013%	1.25%	0.057%	0.040%	0.017%
10/31/2021	\$ 38,575,121	\$ 24,219,417	\$ 62,794,538	10/31/2021	0.013%	1.25%	0.056%	0.050%	0.006%
11/30/2021	\$ 42,331,957	\$ 23,301,835	\$ 65,633,792	11/30/2021	0.012%	1.25%	0.052%	0.050%	0.002%
12/31/2021	\$ 61,034,165	\$ 20,932,763	\$ 81,966,928	12/31/2021	0.008%	1.25%	0.038%	0.060%	(0.022%)
1/31/2022	\$ 57,639,703	\$ 23,632,627	\$ 81,272,331	1/31/2022	0.009%	1.25%	0.042%	0.240%	(0.198%)
2/28/2022	\$ 57,659,142	\$ 18,852,765	\$ 76,511,907	2/28/2022	0.009%	1.25%	0.037%	0.370%	(0.333%)
3/31/2022	\$ 56,555,961	\$ 17,838,308	\$ 74,394,269	3/31/2022	0.009%	1.25%	0.037%	0.510%	(0.473%)
4/30/2022	\$ 47,187,245	\$ 26,709,042	\$ 73,896,287	4/30/2022	0.011%	1.25%	0.052%	0.330%	(0.278%)
5/31/2022	\$ 44,935,017	\$ 26,710,048	\$ 71,645,065	5/31/2022	0.152%	1.25%	0.142%	1.000%	(0.858%)
6/30/2022	\$ 43,202,880	\$ 26,499,005	\$ 69,701,885	6/30/2022	0.397%	1.25%	0.294%	1.750%	(1.456%)
7/31/2022	\$ 44,839,678	\$ 26,507,822	\$ 71,347,501	7/31/2022	0.595%	1.25%	0.420%	2.500%	(2.080%)
8/31/2022	\$ 39,726,391	\$ 16,680,343	\$ 56,406,734	8/31/2022	0.981%	1.25%	0.728%	2.500%	(1.772%)
9/30/2022	\$ 39,177,822	\$ 16,706,738	\$ 55,884,560	9/30/2022	0.031%	1.25%	0.059%	3.080%	(3.021%)
10/31/2022	\$ 37,537,647	\$ 16,373,580	\$ 53,911,228	10/31/2022	0.063%	1.25%	0.082%	4.060%	(3.978%)
11/30/2022	\$ 46,665,007	\$ 16,271,195	\$ 62,936,202	11/30/2022	0.136%	1.25%	0.133%	3.830%	(3.697%)
12/31/2022	\$ 60,799,675	\$ 19,913,246	\$ 80,712,921	12/31/2022	1.740%	1.25%	1.342%	4.330%	(2.988%)
1/31/2023	\$ 61,911,798	\$ 18,735,221	\$ 80,647,019	1/31/2023	1.946%	1.25%	1.523%	4.580%	(3.057%)
2/28/2023	\$ 61,333,501	\$ 14,237,613	\$ 75,571,115	2/28/2023	2.019%	1.25%	1.662%	4.570%	(2.908%)
3/31/2023	\$ 60,614,269	\$ 13,556,310	\$ 74,170,579	3/31/2023	2.161%	1.25%	1.789%	4.830%	(3.041%)
4/30/2023	\$ 50,414,744	\$ 24,043,463	\$ 74,458,206	4/30/2023	3.357%	1.25%	2.314%	4.830%	(2.516%)
5/31/2023	\$ 49,624,725	\$ 24,061,359	\$ 73,686,084	5/31/2023	3.687%	1.25%	2.524%	5.080%	(2.556%)
6/30/2023	\$ 48,516,708	\$ 24,092,418	\$ 72,609,126	6/30/2023	3.834%	1.25%	2.603%	5.080%	(2.477%)



**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 6/30/2023

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00
Investment income	13,881.44	0.00	13,881.44
Miscellaneous	23,249.36	0.00	23,249.36
Total Revenues:	37,130.80	0.00	37,130.80
<b>Expenditures:</b>			
Physical Environment			
ADM/OPS SALARIES	1,671,006.74	2,415,946.00	744,939.26
ENGINEERING FEES	1,131.00	55,000.00	53,869.00
LEGAL SERVICES	84,708.61	120,000.00	35,291.39
IT Services	83,222.33	92,185.00	8,962.67
MOWING & LANDSCAPE MAINTENANCE	31,133.76	51,086.00	19,952.24
ELECTRICITY	13,916.64	25,655.00	11,738.36
INSURANCE-GENERAL	297,460.92	293,857.00	(3,603.92)
REPAIR & MAINT-BLDG	35,949.03	45,000.00	9,050.97
R & M - HVAC REPAIRS	9,458.00	50,000.00	40,542.00
PUBLIC INFORMATION	19,738.15	35,000.00	15,261.85
FUEL-VEHICLES	35,622.89	35,000.00	(622.89)
Other	1,007,155.38	1,472,362.00	465,206.62
Total Physical Environment	3,290,503.45	4,691,091.00	1,400,587.55
Capital outlay			
FURNITURE	15,483.28	18,000.00	2,516.72
Other	140,467.89	203,000.00	62,532.11
Total Capital outlay	155,951.17	221,000.00	65,048.83
Principal	0.00	18,199.00	18,199.00
Interest	1,168.44	2,325.00	1,156.56
Total Expenditures:	3,447,623.06	4,932,615.00	1,484,991.94
Excess (deficiency) of revenues over expenditures	(3,410,492.26)	(4,932,615.00)	1,522,122.74
 <b>Other financing sources (uses):</b>			
Transfers in	3,457,694.44	5,037,615.00	(1,579,920.56)
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):	3,467,194.44	5,037,615.00	(1,570,420.56)
Net change in fund balance	56,702.18	105,000.00	(48,297.82)
Fund balances, beginning of year	1,042,193.56	0.00	1,042,193.56
Total Fund balances, beginning of year	1,042,193.56	0.00	1,042,193.56
Fund balance, end of year	1,098,895.74	105,000.00	993,895.74



**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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	122,522	123,406	(884)
Intergovernmental revenues	0	0	0
Investment income	3,780	0	3,780
Miscellaneous	27,448	0	27,448
<b>Total Revenues:</b>	<u>153,750</u>	<u>123,406</u>	<u>30,344</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	10,245	0	(10,245)
LEGAL SERVICES	11,716	500	(11,216)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	656	752	96
CHEMICAL WEED CONTROL	11,173	14,897	3,724
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	15,984	16,920	936
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT - GENERAL	175	3,000	2,825
REPAIR & MAINT-TELEMTRY	129	5,000	4,871
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	500	500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	515	522	7
<b>Total Physical Environment</b>	<u>50,593</u>	<u>55,091</u>	<u>4,498</u>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	29,000	36,000	7,000
Other	2,131	2,739	608
<b>Total Capital outlay</b>	<u>31,131</u>	<u>38,739</u>	<u>7,608</u>
<b>Total Expenditures:</b>	<u>81,724</u>	<u>93,830</u>	<u>12,106</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>72,026</u>	<u>29,576</u>	<u>42,450</u>
<b>Other financing sources (uses):</b>			
Transfers out	(47,862)	(66,881)	19,019
<b>Total Other financing sources (uses):</b>	<u>(47,862)</u>	<u>(66,881)</u>	<u>19,019</u>
<b>Net change in fund balance</b>	24,164	(37,305)	61,469
<b>Fund balances, beginning of year</b>	214,355	0	214,355
<b>Total Fund balances, beginning of year</b>	<u>214,355</u>	<u>0</u>	<u>214,355</u>
<b>Fund balance, end of period</b>	<u>238,519</u>	<u>(37,305)</u>	<u>275,824</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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	367,396	370,204	(2,808)
Intergovernmental revenues	0	0	0
Investment income	9,322	0	9,322
Miscellaneous	22,908	0	22,908
<b>Total Revenues:</b>	<u>399,626</u>	<u>370,204</u>	<u>29,422</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
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	1,597	1,832	235
CHEMICAL WEED CONTROL	13,793	18,390	4,597
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	10,150	16,460	6,310
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	17,247	31,686	14,439
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	631	5,000	4,369
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	500	500
R&M- Aerator refurbishments	6,026	6,850	824
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	15,000	15,000
Other	21,461	24,312	2,851
<b>Total Physical Environment</b>	<u>72,105</u>	<u>150,530</u>	<u>78,425</u>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	6,000	6,000
Other	8,990	11,556	2,566
<b>Total Capital outlay</b>	<u>8,990</u>	<u>17,556</u>	<u>8,566</u>
<b>Total Expenditures:</b>	<u>81,095</u>	<u>168,086</u>	<u>86,991</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>318,531</u>	<u>202,118</u>	<u>116,413</u>
<b>Other financing sources (uses):</b>			
Transfers out	(125,337)	(206,514)	81,177
<b>Total Other financing sources (uses):</b>	<u>(125,337)</u>	<u>(206,514)</u>	<u>81,177</u>
<b>Net change in fund balance</b>	193,194	(4,396)	197,590
<b>Fund balances, beginning of year</b>	389,575	0	389,575

**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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	389,575	0	389,575
Fund balance, end of period	582,769	(4,396)	587,165

**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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	123,528	124,518	(990)
Intergovernmental revenues	0	0	0
Investment income	5,899	0	5,899
Miscellaneous	26,634	0	26,634
<b>Total Revenues:</b>	<u>156,061</u>	<u>124,518</u>	<u>31,543</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	3,663	0	(3,663)
LEGAL SERVICES	4,640	2,000	(2,640)
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	31	375	344
AUDITORS SERVICES	1,266	1,452	186
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,590	4,200	1,610
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	37	0	(37)
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	1,745	3,000	1,255
REPAIR & MAINT-TELEMETRY	4,423	9,000	4,577
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	3,000	3,000
REPAIR & MAINT - GATE/FENCE	0	1,200	1,200
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	1,200	8,000	6,800
Other	3,645	3,398	(247)
<b>Total Physical Environment</b>	<u>23,241</u>	<u>46,625</u>	<u>23,384</u>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	4,340	4,340
<b>Total Capital outlay</b>	<u>0</u>	<u>4,340</u>	<u>4,340</u>
<b>Total Expenditures:</b>	<u>23,241</u>	<u>50,965</u>	<u>27,724</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>132,820</u>	<u>73,553</u>	<u>59,267</u>
<b>Other financing sources (uses):</b>			
Transfers out	(45,651)	(77,352)	31,701
<b>Total Other financing sources (uses):</b>	<u>(45,651)</u>	<u>(77,352)</u>	<u>31,701</u>
<b>Net change in fund balance</b>	87,169	(3,799)	90,968
<b>Fund balances, beginning of year</b>	300,183	0	300,183
<b>Total Fund balances, beginning of year</b>	<u>300,183</u>	<u>0</u>	<u>300,183</u>

**Northern Palm Beach County Improvement District**  
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
 Unit 2A  
 From 10/1/2022 Through 6/30/2023  
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	<del>387,352</del>	<del>(3,799)</del>	<del>391,151</del>

**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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	341,152	343,501	(2,349)
Intergovernmental revenues	0	0	0
Investment income	9,208	0	9,208
Miscellaneous	11,216	0	11,216
<b>Total Revenues:</b>	<u>361,575</u>	<u>343,501</u>	<u>18,074</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	6,431	0	(6,431)
LEGAL SERVICES	4,705	500	(4,205)
FINANCIAL CONS./ADVISOR	31	375	344
AUDITORS SERVICES	1,269	1,456	187
CHEMICAL WEED CONTROL	1,190	1,586	396
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,053	3,330	1,277
PRESERVE/EXOTIC MAINT	74,749	146,395	71,646
REPAIR & MAINT-AERATORS	0	12,500	12,500
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	823	5,000	4,177
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	9,541	5,221	(4,320)
<b>Total Physical Environment</b>	<u>100,792</u>	<u>264,363</u>	<u>163,571</u>
<b>Capital outlay</b>			
MACHINERY & EQUIPMENT	0	0	0
<b>Total Capital outlay</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures:</b>	<u>100,792</u>	<u>264,363</u>	<u>163,571</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>260,783</u>	<u>79,138</u>	<u>181,645</u>
<b>Other financing sources (uses):</b>			
Transfers out	(73,296)	(62,126)	(11,170)
<b>Total Other financing sources (uses):</b>	<u>(73,296)</u>	<u>(62,126)</u>	<u>(11,170)</u>
<b>Net change in fund balance</b>	187,488	17,012	170,476
<b>Fund balances, beginning of year</b>	409,720	0	409,720
<b>Total Fund balances, beginning of year</b>	<u>409,720</u>	<u>0</u>	<u>409,720</u>
<b>Fund balance, end of period</b>	<u>597,208</u>	<u>17,012</u>	<u>580,196</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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	344,269	342,518	1,751
Intergovernmental revenues	0	0	0
Investment income	7,237	0	7,237
Miscellaneous	4,675	0	4,675
<b>Total Revenues:</b>	<u>356,182</u>	<u>342,518</u>	<u>13,664</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
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	1,127	1,293	166
CHEMICAL WEED CONTROL	18,974	30,769	11,795
MOWING SERVICES	0	0	0
TRASH DISPOSAL	3,100	2,500	(600)
MOWING & LANDSCAPE MAINTENANCE	25,402	46,140	20,738
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	706	6,048	5,342
REPAIR & MAINT-AERATORS	730	10,178	9,448
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	15,720	36,000	20,280
REPAIR & MAINT - GENERAL	6,730	6,000	(730)
REPAIR & MAINT-TELEMETRY	2,548	5,000	2,452
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE/FENCE	450	500	50
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	4,048	11,285	7,237
<b>Total Physical Environment</b>	<u>82,738</u>	<u>167,713</u>	<u>84,975</u>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	5,150	17,000	11,850
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	81,660	43,723	(37,937)
Other	2,690	3,458	768
<b>Total Capital outlay</b>	<u>89,500</u>	<u>64,181</u>	<u>(25,319)</u>
Principal	0	0	0
Interest	0	0	0
<b>Total Expenditures:</b>	<u>172,238</u>	<u>231,894</u>	<u>59,656</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>183,944</u>	<u>110,624</u>	<u>73,320</u>
<b>Other financing sources (uses):</b>			
Transfers out	(76,920)	(126,708)	49,788
Capital contributions from landowners	8,541	11,556	(3,015)

**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 6/30/2023  
(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>(68,379)</u>	<u>(115,152)</u>	<u>46,773</u>
Net change in fund balance	115,565	(4,528)	120,093
Fund balances, beginning of year	<u>402,878</u>	<u>0</u>	<u>402,878</u>
Total Fund balances, beginning of year	<u>402,878</u>	<u>0</u>	<u>402,878</u>
Fund balance, end of period	<u>518,442</u>	<u>(4,528)</u>	<u>522,970</u>



**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 6/30/2023  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	226,568	227,946	(1,378)
Intergovernmental revenues	0	0	0
Investment income	7,170	0	7,170
Miscellaneous	(370)	0	(370)
<b>Total Revenues:</b>	<u>233,368</u>	<u>227,946</u>	<u>5,422</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	15,000	15,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	638	2,000	1,362
FINANCIAL CONS./ADVISOR	16	188	172
IT Services	0	0	0
AUDITORS SERVICES	1,152	1,321	169
CHEMICAL WEED CONTROL	5,459	8,852	3,393
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	10,985	31,658	20,673
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/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	10,000	10,000
R&M- Aerator refurbishments	11,643	13,700	2,057
REPAIR & MAINT- STREET SWEEP	13,015	18,354	5,339
Other	22,297	29,591	7,294
<b>Total Physical Environment</b>	<u>65,203</u>	<u>217,164</u>	<u>151,961</u>
<b>Capital outlay</b>			
MACHINERY & EQUIPMENT	0	0	0
<b>Total Capital outlay</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures:</b>	<u>65,203</u>	<u>217,164</u>	<u>151,961</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>168,165</u>	<u>10,782</u>	<u>157,383</u>
<b>Other financing sources (uses):</b>			
Transfers out	(43,517)	(73,997)	30,480
Capital contributions from landowners	0	0	0
<b>Total Other financing sources (uses):</b>	<u>(43,517)</u>	<u>(73,997)</u>	<u>30,480</u>
<b>Net change in fund balance</b>	<u>124,648</u>	<u>(63,215)</u>	<u>187,863</u>
<b>Fund balances, beginning of year</b>	<u>335,581</u>	<u>0</u>	<u>335,581</u>
<b>Total Fund balances, beginning of year</b>	<u>335,581</u>	<u>0</u>	<u>335,581</u>
<b>Fund balance, end of period</b>	<u>460,229</u>	<u>(63,215)</u>	<u>523,444</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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	545,238	554,171	(8,933)
Intergovernmental revenues	0	0	0
Investment income	14,973	0	14,973
Miscellaneous	3,415	0	3,415
Total Revenues:	563,625	554,171	9,454
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	1,850	1,000	(850)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,881	2,158	277
CHEMICAL WEED CONTROL	11,491	18,634	7,143
MOWING SERVICES	0	0	0
TRASH DISPOSAL	350	1,000	650
MOWING & LANDSCAPE MAINTENANCE	11,211	18,180	6,969
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	39,206	75,978	36,772
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT - GENERAL	1,000	4,000	3,000
REPAIR & MAINT-TELEMTRY	9,295	5,000	(4,295)
REPAIR & MAINT-CULVERTS	2,950	300,000	297,050
REPAIR & MAINT - GATE/FENCE	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	40,468	57,204	16,736
Total Physical Environment	119,703	489,154	369,451
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	13,500	13,500	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	65,585	65,585
Other	7,840	10,078	2,238
Total Capital outlay	21,340	89,163	67,823
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	141,042	578,317	437,275
Excess (deficiency) of revenues over expenditures	422,582	(24,146)	446,728
 <b>Other financing sources (uses):</b>			
Transfers out	(130,288)	(198,614)	68,326
Total Other financing sources (uses):	(130,288)	(198,614)	68,326
Net change in fund balance	292,294	(222,760)	515,054
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 4  
From 10/1/2022 Through 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	657,299	0	657,299
Total Fund balances, beginning of year	657,299	0	657,299
Fund balance, end of period	949,593	(222,760)	1,172,353

**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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	499,029	503,606	(4,577)
Intergovernmental revenues	0	0	0
Investment income	14,769	0	14,769
Miscellaneous	100	0	100
<b>Total Revenues:</b>	<b>513,898</b>	<b>503,606</b>	<b>10,292</b>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	3,079	4,492	1,413
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	8,000	8,000
AUDITORS SERVICES	745	855	110
CHEMICAL WEED CONTROL	7,551	10,067	2,516
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	8,109	13,150	5,041
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/FENCE	0	500	500
Other	4,960	4,922	(38)
<b>Total Physical Environment</b>	<b>27,995</b>	<b>354,486</b>	<b>326,491</b>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	14,600	19,600	5,000
Other	7,211	9,269	2,058
<b>Total Capital outlay</b>	<b>21,811</b>	<b>28,869</b>	<b>7,058</b>
Principal	0	66,773	66,773
Interest	0	85,661	85,661
<b>Total Expenditures:</b>	<b>49,805</b>	<b>535,789</b>	<b>485,984</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>464,093</b>	<b>(32,183)</b>	<b>496,276</b>
<b>Other financing sources (uses):</b>			
Transfers out	(96,366)	(115,809)	19,443
<b>Total Other financing sources (uses):</b>	<b>(96,366)</b>	<b>(115,809)</b>	<b>19,443</b>
<b>Net change in fund balance</b>	<b>367,727</b>	<b>(147,992)</b>	<b>515,719</b>
<b>Fund balances, beginning of year</b>	<b>618,061</b>	<b>0</b>	<b>618,061</b>
<b>Total Fund balances, beginning of year</b>	<b>618,061</b>	<b>0</b>	<b>618,061</b>
<b>Fund balance, end of period</b>	<b>985,788</b>	<b>(147,992)</b>	<b>1,133,780</b>

**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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	330,022	331,461	(1,439)
Intergovernmental revenues	0	0	0
Investment income	20,181	0	20,181
Miscellaneous	10,186	0	10,186
<b>Total Revenues:</b>	<b>360,388</b>	<b>331,461</b>	<b>28,927</b>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	7,841	20,000	12,159
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	290	2,000	1,710
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,130	1,296	166
MARSH MAINT-LITTORAL ZONE	6,320	17,884	11,564
CHEMICAL WEED CONTROL	24,273	36,409	12,136
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	11,500	57,000	45,500
REPAIR & MAINT-CULVERTS	12,307	500,000	487,693
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	125,000	125,000
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	13,005	17,843	4,838
<b>Total Physical Environment</b>	<b>76,666</b>	<b>785,932</b>	<b>709,266</b>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	0	0	0
<b>Total Capital outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Principal	0	0	0
Interest	0	0	0
<b>Total Expenditures:</b>	<b>76,666</b>	<b>785,932</b>	<b>709,266</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>283,722</b>	<b>(454,471)</b>	<b>738,193</b>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(99,497)	(152,052)	52,555
Capital contributions from landowners	0	0	0
<b>Total Other financing sources (uses):</b>	<b>(99,497)</b>	<b>(152,052)</b>	<b>52,555</b>
<b>Net change in fund balance</b>	<b>184,226</b>	<b>(606,523)</b>	<b>790,749</b>
<b>Fund balances, beginning of year</b>			

**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 6/30/2023  
(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	1,334,731	(606,523)	1,941,254

**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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	98,297	98,844	(547)
Intergovernmental revenues	4,702	0	4,702
Investment income	3,364	0	3,364
Miscellaneous	0	0	0
<b>Total Revenues:</b>	<u>106,362</u>	<u>98,844</u>	<u>7,518</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	3,000	3,000
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	16	188	172
AUDITORS SERVICES	637	731	94
MOWING & LANDSCAPE MAINTENANCE	3,032	4,916	1,884
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	4	0	(4)
REPAIR & MAINT-PUMP STATN	13,766	10,500	(3,266)
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	5,383	35,000	29,617
REPAIR & MAINT - GENERAL	375	1,000	625
REPAIR & MAINT-TELEMTRY	12,800	5,000	(7,800)
R&M- GENERATORS	2,491	2,500	9
REPAIR & MAINT- WATER CTRL STR	0	750	750
Other	4,950	8,277	3,327
<b>Total Physical Environment</b>	<u>43,454</u>	<u>75,362</u>	<u>31,908</u>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
<b>Total Capital outlay</b>	<u>0</u>	<u>0</u>	<u>0</u>
Principal	0	0	0
<b>Total Expenditures:</b>	<u>43,454</u>	<u>75,362</u>	<u>31,908</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>62,908</u>	<u>23,482</u>	<u>39,426</u>
<b>Other financing sources (uses):</b>			
Transfers out	(36,221)	(50,361)	14,140
<b>Total Other financing sources (uses):</b>	<u>(36,221)</u>	<u>(50,361)</u>	<u>14,140</u>
<b>Net change in fund balance</b>	26,687	(26,879)	53,566
<b>Fund balances, beginning of year</b>	183,573	0	183,573
<b>Total Fund balances, beginning of year</b>	<u>183,573</u>	<u>0</u>	<u>183,573</u>
<b>Fund balance, end of period</b>	<u>210,260</u>	<u>(26,879)</u>	<u>237,139</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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	44,465	45,150	(685)
Investment income	4,067	0	4,067
Total Investment income	4,067	0	4,067
<b>Total Revenues:</b>	<b>48,532</b>	<b>45,150</b>	<b>3,382</b>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
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	463	531	68
TRASH DISPOSAL	2,550	3,400	850
MOWING & LANDSCAPE MAINTENANCE	666	1,080	414
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,500	1,500
REPAIR & MAINT - GENERAL	150	1,500	1,350
REPAIR & MAINT-TELEMETRY	258	5,000	4,742
REPAIR & MAINT-CULVERTS	0	7,000	7,000
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	687	1,428	741
<b>Total Physical Environment</b>	<b>4,775</b>	<b>23,939</b>	<b>19,164</b>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	362	362
Other	0	0	0
<b>Total Capital outlay</b>	<b>0</b>	<b>362</b>	<b>362</b>
Principal	0	0	0
Interest	0	0	0
<b>Total Expenditures:</b>	<b>4,775</b>	<b>24,301</b>	<b>19,526</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>43,758</b>	<b>20,849</b>	<b>22,909</b>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(14,959)	(25,616)	10,657
<b>Total Other financing sources (uses):</b>	<b>(14,959)</b>	<b>(25,616)</b>	<b>10,657</b>
<b>Net change in fund balance</b>	<b>28,798</b>	<b>(4,767)</b>	<b>33,565</b>
<b>Fund balances, beginning of year</b>	<b>246,104</b>	<b>0</b>	<b>246,104</b>
<b>Total Fund balances, beginning of year</b>	<b>246,104</b>	<b>0</b>	<b>246,104</b>
<b>Fund balance, end of period</b>	<b>274,903</b>	<b>(4,767)</b>	<b>279,670</b>



**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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	89,035	89,719	(684)
Intergovernmental revenues	3,004	0	3,004
Investment income	4,547	0	4,547
Miscellaneous	0	0	0
Total Revenues:	96,586	89,719	6,867
<b>Expenditures:</b>			
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	732	840	108
MOWING & LANDSCAPE MAINTENANCE	1,582	2,566	984
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	989	10,000	9,011
REPAIR & MAINT-CANAL/LAKE	1,800	3,000	1,200
REPAIR & MAINT-BLDG	0	3,000	3,000
REPAIR & MAINT - GENERAL	300	1,000	700
REPAIR & MAINT-TELEMETRY	25,026	5,000	(20,026)
R&M- GENERATORS	4,305	2,500	(1,805)
REPAIR & MAINT- WATER CTRL STR	0	1,600	1,600
Other	3,837	6,424	2,587
Total Physical Environment	38,572	37,430	(1,142)
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	38,572	37,430	(1,142)
Excess (deficiency) of revenues over expenditures	58,014	52,289	5,725
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(36,325)	(54,754)	18,429
Total Other financing sources (uses):	(36,325)	(54,754)	18,429
Net change in fund balance	21,689	(2,465)	24,154
Fund balances, beginning of year	262,707	0	262,707
Total Fund balances, beginning of year	262,707	0	262,707
Fund balance, end of period	284,396	(2,465)	286,861

**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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	115,812	116,709	(897)
Intergovernmental revenues	1,461	0	1,461
Investment income	6,658	0	6,658
Miscellaneous	7,556	0	7,556
<b>Total Revenues:</b>	<u>131,487</u>	<u>116,709</u>	<u>14,778</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	5,415	0	(5,415)
LEGAL SERVICES	0	500	500
WATER QUALITY	1,461	4,513	3,052
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	588	675	87
CHEMICAL WEED CONTROL	4,175	5,566	1,391
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,200	1,200
MOWING & LANDSCAPE MAINTENANCE	9,706	15,740	6,034
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	15	0	(15)
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	1,003	0	(1,003)
REPAIR & MAINT - GATE/FENCE	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	350	350
Other	1,378	1,632	254
<b>Total Physical Environment</b>	<u>23,742</u>	<u>39,176</u>	<u>15,434</u>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	16,600	27,000	10,400
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	362	362
Other	2,739	3,521	782
<b>Total Capital outlay</b>	<u>19,339</u>	<u>30,883</u>	<u>11,544</u>
Principal	0	0	0
Interest	0	0	0
<b>Total Expenditures:</b>	<u>43,081</u>	<u>70,059</u>	<u>26,978</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>88,406</u>	<u>46,650</u>	<u>41,756</u>
<b>Other financing sources (uses):</b>			
Transfers out	(46,504)	(75,451)	28,947
<b>Total Other financing sources (uses):</b>	<u>(46,504)</u>	<u>(75,451)</u>	<u>28,947</u>
<b>Net change in fund balance</b>	41,902	(28,801)	70,703
<b>Fund balances, beginning of year</b>	<u>388,527</u>	<u>0</u>	<u>388,527</u>
<b>Total Fund balances, beginning of year</b>	<u>388,527</u>	<u>0</u>	<u>388,527</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 6/30/2023  
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	<del>430,429</del>	<del>(28,801)</del>	<del>459,230</del>

**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 6/30/2023  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	118,881	120,291	(1,410)
Intergovernmental revenues	0	0	0
Investment income	5,975	0	5,975
Miscellaneous	660	0	660
<b>Total Revenues:</b>	<u>125,515</u>	<u>120,291</u>	<u>5,224</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	3,719	6,549	2,830
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	615	705	90
CHEMICAL WEED CONTROL	2,834	3,778	944
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	3,490	5,660	2,170
SUPERVISORS EXPENSES	0	0	0
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	7	0	(7)
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT - GENERAL	950	5,000	4,050
REPAIR & MAINT-TELEMETRY	3,474	5,000	1,526
REPAIR & MAINT-CULVERTS	0	60,000	60,000
REPAIR & MAINT - GATE/FENCE	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	1,485	1,360	(125)
<b>Total Physical Environment</b>	<u>16,573</u>	<u>94,752</u>	<u>78,179</u>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	723	723
Other	1,766	2,270	504
<b>Total Capital outlay</b>	<u>1,766</u>	<u>2,993</u>	<u>1,227</u>
Interest	0	0	0
<b>Total Expenditures:</b>	<u>18,339</u>	<u>97,745</u>	<u>79,406</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>107,177</u>	<u>22,546</u>	<u>84,631</u>
<b>Other financing sources (uses):</b>			
Transfers out	(51,333)	(84,045)	32,712
<b>Total Other financing sources (uses):</b>	<u>(51,333)</u>	<u>(84,045)</u>	<u>32,712</u>
<b>Net change in fund balance</b>	<u>55,843</u>	<u>(61,499)</u>	<u>117,342</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 6/30/2023  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Fund balances, beginning of year	<u>332,655</u>	<u>0</u>	<u>332,655</u>
Total Fund balances, beginning of year	<u>332,655</u>	<u>0</u>	<u>332,655</u>
Fund balance, end of period	<u><u>388,498</u></u>	<u><u>(61,499)</u></u>	<u><u>449,997</u></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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	962,443	984,633	(22,190)
Intergovernmental revenues	0	0	0
Investment income	23,187	0	23,187
Miscellaneous	12,395	0	12,395
<b>Total Revenues:</b>	<b>998,025</b>	<b>984,633</b>	<b>13,392</b>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	3,284	1,000	(2,284)
WATER QUALITY	1,192	2,384	1,192
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	5,000	5,000
AUDITORS SERVICES	3,575	4,101	526
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	25,176	40,486	15,310
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	7,227	11,720	4,493
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	140,666	228,257	87,591
UPLAND MAINTENANCE	12,681	33,191	20,510
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	55,870	90,780	34,910
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	1,575	4,000	2,425
REPAIR & MAINT-TELEMETRY	2,462	5,000	2,538
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	50,000	50,000
REPAIR & MAINT - GATE/FENCE	0	500	500
R&M- Aerator refurbishments	12,052	13,700	1,648
R & M PRESERVE STRUCTURES	42,841	100,000	57,159
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	1,500	4,000	2,500
Other	86,253	101,911	15,658
<b>Total Physical Environment</b>	<b>396,354</b>	<b>755,030</b>	<b>358,676</b>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	26,350	68,500	42,150
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
MACHINERY & EQUIPMENT	0	23,128	23,128
Other	0	0	0
<b>Total Capital outlay</b>	<b>26,350</b>	<b>91,628</b>	<b>65,278</b>

**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 6/30/2023  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>422,704</u>	<u>846,658</u>	<u>423,954</u>
Excess (deficiency) of revenues over expenditures	<u>575,321</u>	<u>137,975</u>	<u>437,346</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(163,958)</u>	<u>(229,133)</u>	<u>65,175</u>
Total Other financing sources (uses):	<u>(163,958)</u>	<u>(229,133)</u>	<u>65,175</u>
Net change in fund balance	411,364	(91,158)	502,522
Fund balances, beginning of year	<u>1,015,147</u>	<u>0</u>	<u>1,015,147</u>
Total Fund balances, beginning of year	<u>1,015,147</u>	<u>0</u>	<u>1,015,147</u>
Fund balance, end of period	<u>1,426,510</u>	<u>(91,158)</u>	<u>1,517,668</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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	778,695	800,564	(21,869)
Intergovernmental revenues	0	0	0
Investment income	18,655	0	18,655
Miscellaneous	(175)	0	(175)
<b>Total Revenues:</b>	<b>797,176</b>	<b>800,564</b>	<b>(3,388)</b>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	16	188	172
OTHER PROFESSIONAL SVCS	0	5,000	5,000
AUDITORS SERVICES	2,789	3,199	410
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	10,755	17,296	6,541
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,505	2,440	935
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	138,266	228,257	89,991
UPLAND MAINTENANCE	30,999	81,133	50,134
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	38,235	37,989	(246)
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	550	8,000	7,450
REPAIR & MAINT-TELEMETRY	963	5,000	4,037
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	500	500
R&M- Aerator refurbishments	6,026	6,850	824
R & M PRESERVE STRUCTURES	33,978	100,000	66,022
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	5,726	3,500	(2,226)
Other	52,939	65,745	12,806
<b>Total Physical Environment</b>	<b>322,751</b>	<b>645,597</b>	<b>322,846</b>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	12,950	45,000	32,050
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	21,398	23,128	1,730
Other	0	0	0
<b>Total Capital outlay</b>	<b>34,348</b>	<b>68,128</b>	<b>33,780</b>
Principal	0	0	0
<b>Total Expenditures:</b>	<b>357,099</b>	<b>713,725</b>	<b>356,626</b>



**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 6/30/2023  
(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>440,077</u>	<u>86,839</u>	<u>353,238</u>
Other financing sources (uses):			
Transfers out	<u>(116,518)</u>	<u>(170,701)</u>	<u>54,183</u>
Total Other financing sources (uses):	<u>(116,518)</u>	<u>(170,701)</u>	<u>54,183</u>
Net change in fund balance	323,559	(83,862)	407,421
Fund balances, beginning of year			
	<u>820,933</u>	<u>0</u>	<u>820,933</u>
Total Fund balances, beginning of year	<u>820,933</u>	<u>0</u>	<u>820,933</u>
Fund balance, end of period	<u>1,144,492</u>	<u>(83,862)</u>	<u>1,228,354</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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	2,825,154	2,840,091	(14,937)
Intergovernmental revenues	11,922	0	11,922
Investment income	62,153	0	62,153
Miscellaneous	23,015	0	23,015
<b>Total Revenues:</b>	<b>2,922,243</b>	<b>2,840,091</b>	<b>82,152</b>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	15,460	65,000	49,540
ENGINEERING-PERMITS	5,321	0	(5,321)
LEGAL SERVICES	18,724	5,000	(13,724)
WATER QUALITY	8,771	17,390	8,619
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	9,801	11,242	1,441
MARSH MAINT-LITTORAL ZONE	301,048	500,142	199,094
CHEMICAL WEED CONTROL	210,825	316,130	105,305
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	19,928	32,315	12,387
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	50,609	109,250	58,641
REPAIR & MAINT-AERATORS	145,049	195,026	49,977
REPAIR & MAINT-PUMP STATN	29,121	30,000	879
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	9,850	12,000	2,150
REPAIR & MAINT-BLDG	22	93,500	93,478
REPAIR & MAINT - GENERAL	5,637	10,000	4,363
REPAIR & MAINT-TELEMETRY	33,791	26,000	(7,791)
REPAIR & MAINT-ROADS	41,364	131,950	90,586
REPAIR & MAINT-CULVERTS	2,000	100,000	98,000
REPAIR & MAINT - GATE/FENCE	0	500	500
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	0	60,000	60,000
R&M- Aerator refurbishments	30,130	34,250	4,120
R&M- GENERATORS	9,135	7,500	(1,635)
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	4,500	4,500
R&M- PRESERVE STRUCTURE/INLETS	1,440	2,000	560
Other	151,496	205,950	54,454
<b>Total Physical Environment</b>	<b>1,099,521</b>	<b>1,970,645</b>	<b>871,124</b>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	11,300	21,000	9,700
ROADS/BRIDGES	0	175,000	175,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	80,759	80,362	(397)
Other	7,091	8,196	1,105

**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 6/30/2023  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Capital outlay	99,150	284,558	185,408
Principal	0	175,092	175,092
Interest	11,242	22,367	11,125
Total Expenditures:	<u>1,209,913</u>	<u>2,452,662</u>	<u>1,242,749</u>
Excess (deficiency) of revenues over expenditures	<u>1,712,330</u>	<u>387,429</u>	<u>1,324,901</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(473,014)	(691,424)	218,410
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(473,014)</u>	<u>(691,424)</u>	<u>218,410</u>
Net change in fund balance	1,239,316	(303,995)	1,543,311
Fund balances, beginning of year	2,558,601	0	2,558,601
Total Fund balances, beginning of year	<u>2,558,601</u>	<u>0</u>	<u>2,558,601</u>
Fund balance, end of period	<u>3,797,918</u>	<u>(303,995)</u>	<u>4,101,913</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 12  
From 10/1/2022 Through 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	64,597	65,064	(467)
Intergovernmental revenues	0	0	0
Investment income	3,205	0	3,205
Miscellaneous	3,208	0	3,208
<b>Total Revenues:</b>	<u>71,010</u>	<u>65,064</u>	<u>5,946</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	2,320	0	(2,320)
LEGAL SERVICES	348	0	(348)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	302	346	44
CHEMICAL WEED CONTROL	140	187	47
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,949	3,160	1,211
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	7	0	(7)
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	250	1,000	750
REPAIR & MAINT-TELEMETRY	760	5,000	4,240
REPAIR & MAINT - GATE/FENCE	0	500	500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	646	647	1
<b>Total Physical Environment</b>	<u>6,722</u>	<u>13,840</u>	<u>7,118</u>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	1,447	1,447
Other	1,957	2,515	558
<b>Total Capital outlay</b>	<u>1,957</u>	<u>3,962</u>	<u>2,005</u>
<b>Total Expenditures:</b>	<u>8,679</u>	<u>17,802</u>	<u>9,123</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>62,332</u>	<u>47,262</u>	<u>15,070</u>
<b>Other financing sources (uses):</b>			
Transfers out	(35,390)	(53,029)	17,639
<b>Total Other financing sources (uses):</b>	<u>(35,390)</u>	<u>(53,029)</u>	<u>17,639</u>
<b>Net change in fund balance</b>	26,941	(5,767)	32,708
<b>Fund balances, beginning of year</b>	<u>181,214</u>	<u>0</u>	<u>181,214</u>
<b>Total Fund balances, beginning of year</b>	<u>181,214</u>	<u>0</u>	<u>181,214</u>
<b>Fund balance, end of period</b>	<u>208,155</u>	<u>(5,767)</u>	<u>213,922</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 12  
From 10/1/2022 Through 6/30/2023  
(In Whole Numbers)

Current Year Actual	Total Budget - Original	Total Budget Variance - Original
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**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 12A  
From 10/1/2022 Through 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	24,105	24,064	41
Intergovernmental revenues	0	0	0
Investment income	1,804	0	1,804
Miscellaneous	0	0	0
<b>Total Revenues:</b>	<u>25,909</u>	<u>24,064</u>	<u>1,845</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	120	138	18
CHEMICAL WEED CONTROL	723	1,173	450
TRASH DISPOSAL	0	1,500	1,500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	745	7,641	6,896
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/FENCE	0	0	0
R&M- Aerator refurbishments	0	0	0
Other	1,958	2,266	308
<b>Total Physical Environment</b>	<u>3,547</u>	<u>17,718</u>	<u>14,171</u>
<b>Capital outlay</b>			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
<b>Total Capital outlay</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures:</b>	<u>3,547</u>	<u>17,718</u>	<u>14,171</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>22,362</u>	<u>6,346</u>	<u>16,016</u>
<b>Other financing sources (uses):</b>			
Transfers out	(6,764)	(11,782)	5,018
<b>Total Other financing sources (uses):</b>	<u>(6,764)</u>	<u>(11,782)</u>	<u>5,018</u>
<b>Net change in fund balance</b>	15,598	(5,436)	21,034
<b>Fund balances, beginning of year</b>	<u>105,855</u>	<u>0</u>	<u>105,855</u>
<b>Total Fund balances, beginning of year</b>	<u>105,855</u>	<u>0</u>	<u>105,855</u>
<b>Fund balance, end of period</b>	<u>121,453</u>	<u>(5,436)</u>	<u>126,889</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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	792,289	801,613	(9,324)
Intergovernmental revenues	4,284	0	4,284
Investment income	17,936	0	17,936
Miscellaneous	51,760	0	51,760
<b>Total Revenues:</b>	<b>866,269</b>	<b>801,613</b>	<b>64,656</b>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	2,127	0	(2,127)
LEGAL SERVICES	15,461	5,000	(10,461)
WATER QUALITY	2,641	5,480	2,839
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	3,398	3,898	500
CHEMICAL WEED CONTROL	24,610	39,908	15,298
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	950	1,000	50
MOWING & LANDSCAPE MAINTENANCE	5,791	9,391	3,600
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	125,230	165,182	39,952
REPAIR & MAINT-PUMP STATN	2,658	5,000	2,342
REPAIR & MAINT-CANAL/LAKE	15,000	30,000	15,000
REPAIR & MAINT-BLDG	0	1,000	1,000
REPAIR & MAINT - GENERAL	845	1,000	155
REPAIR & MAINT-TELEMETRY	11,319	26,000	14,681
REPAIR & MAINT-CULVERTS	0	40,000	40,000
REPAIR & MAINT - GATE/FENCE	0	0	0
R&M- Aerator refurbishments	23,286	27,400	4,114
R&M- GENERATORS	2,773	2,500	(273)
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	125,384	150,628	25,244
<b>Total Physical Environment</b>	<b>361,473</b>	<b>517,387</b>	<b>155,914</b>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	372,500	372,500
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	21,475	21,500	25
Other	1,118	1,437	319
<b>Total Capital outlay</b>	<b>22,593</b>	<b>395,437</b>	<b>372,844</b>
Principal	0	94,028	94,028
Interest	6,037	12,012	5,975
<b>Total Expenditures:</b>	<b>390,103</b>	<b>1,018,864</b>	<b>628,761</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>476,166</b>	<b>(217,251)</b>	<b>693,417</b>

**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 6/30/2023  
(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	(118,074)	(191,122)	73,048
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(118,074)</u>	<u>(191,122)</u>	<u>73,048</u>
Net change in fund balance	358,092	(408,373)	766,465
Fund balances, beginning of year			
	<u>740,606</u>	<u>0</u>	<u>740,606</u>
Total Fund balances, beginning of year	<u>740,606</u>	<u>0</u>	<u>740,606</u>
Fund balance, end of period	<u><u>1,098,698</u></u>	<u><u>(408,373)</u></u>	<u><u>1,507,071</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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	912,816	925,051	(12,235)
Intergovernmental revenues	0	0	0
Investment income	19,386	0	19,386
Miscellaneous	4,460	0	4,460
<b>Total Revenues:</b>	<u>936,662</u>	<u>925,051</u>	<u>11,611</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	2,958	1,000	(1,958)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	2,500	2,500
AUDITORS SERVICES	3,079	3,532	453
CHEMICAL WEED CONTROL	47,269	76,652	29,383
MOWING SERVICES	0	0	0
TRASH DISPOSAL	20,000	31,000	11,000
MOWING & LANDSCAPE MAINTENANCE	8,399	13,620	5,221
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	75,343	143,514	68,171
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,700	30,500	27,800
REPAIR & MAINT - GENERAL	585	12,000	11,415
REPAIR & MAINT-TELEMETRY	3,153	5,000	1,847
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	28,909	27,400	(1,509)
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	11,000	11,000
Other	149,248	170,128	20,880
<b>Total Physical Environment</b>	<u>341,643</u>	<u>559,346</u>	<u>217,703</u>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	456,500	456,500
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	47,860	1,085	(46,775)
Other	4,748	6,103	1,355
<b>Total Capital outlay</b>	<u>52,608</u>	<u>463,688</u>	<u>411,080</u>
Principal	0	0	0
Interest	0	0	0
<b>Total Expenditures:</b>	<u>394,250</u>	<u>1,023,034</u>	<u>628,784</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>542,411</u>	<u>(97,983)</u>	<u>640,394</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 15  
From 10/1/2022 Through 6/30/2023  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(114,353)	(177,706)	63,353
Total Other financing sources (uses):	(114,353)	(177,706)	63,353
Net change in fund balance	428,059	(275,689)	703,748
Fund balances, beginning of year	764,653	0	764,653
Total Fund balances, beginning of year	764,653	0	764,653
Fund balance, end of period	<u>1,192,712</u>	<u>(275,689)</u>	<u>1,468,401</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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	1,202,963	1,211,107	(8,144)
Intergovernmental revenues	0	0	0
Investment income	29,396	0	29,396
Miscellaneous	43,578	0	43,578
<b>Total Revenues:</b>	<u>1,275,937</u>	<u>1,211,107</u>	<u>64,830</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	3,254	55,000	51,746
ENGINEERING-PERMITS	28,715	0	(28,715)
ENVIRONMENTAL LIASON	3,755	25,031	21,276
LEGAL SERVICES	24,157	20,000	(4,157)
WATER QUALITY	4,481	5,698	1,217
FINANCIAL CONS./ADVISOR	16	188	172
AUDITORS SERVICES	3,967	4,550	583
MARSH MAINT-LITTORAL ZONE	467	6,082	5,615
CHEMICAL WEED CONTROL	26,980	40,471	13,491
MOWING SERVICES	0	0	0
SECURITY SERVICES	373,245	447,894	74,649
TRASH DISPOSAL	750	5,000	4,250
MOWING & LANDSCAPE MAINTENANCE	26,739	43,360	16,621
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	16,818	26,220	9,402
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	3,750	20,000	16,250
REPAIR & MAINT - GENERAL	0	7,500	7,500
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT-ROADS	20,711	292,000	271,289
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	16,125	20,000	3,875
REPAIR & MAINT- STREET SWEEP	4,038	6,550	2,512
REPAIR & MAINT- WATER CTRL STR	0	5,000	5,000
Other	<u>18,026</u>	<u>20,803</u>	<u>2,777</u>
<b>Total Physical Environment</b>	<u>575,993</u>	<u>1,082,847</u>	<u>506,854</u>
<b>Capital outlay</b>			
ROADS/BRIDGES	0	343,000	343,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	<u>3,526</u>	<u>2,122</u>	<u>(1,404)</u>
<b>Total Capital outlay</b>	<u>3,526</u>	<u>345,122</u>	<u>341,596</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures:</b>	<u>579,519</u>	<u>1,427,969</u>	<u>848,450</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>696,418</u>	<u>(216,862)</u>	<u>913,280</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 6/30/2023  
(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	(151,850)	(220,508)	68,658
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(151,850)</u>	<u>(220,508)</u>	<u>68,658</u>
Net change in fund balance	544,568	(437,370)	981,938
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>1,857,136</u></u>	<u><u>(437,370)</u></u>	<u><u>2,294,506</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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	1,631,859	1,645,266	(13,407)
Intergovernmental revenues	16,514	255,000	(238,486)
Investment income	41,915	0	41,915
Miscellaneous	1,668	0	1,668
<b>Total Revenues:</b>	<b>1,691,957</b>	<b>1,900,266</b>	<b>(208,309)</b>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	203	10,000	9,798
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	10,355	20,000	9,645
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	272,173	348,187	76,014
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	6,870	7,880	1,010
MARSH MAINT-LITTORAL ZONE	242,677	391,446	148,769
CHEMICAL WEED CONTROL	122,642	183,864	61,222
TRASH DISPOSAL	283	1,300	1,017
MOWING & LANDSCAPE MAINTENANCE	9,605	15,576	5,971
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	112,854	148,662	35,808
REPAIR & MAINT-PUMP STATN	21,205	55,000	33,795
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-TELEMETRY	33,036	26,000	(7,036)
REPAIR & MAINT-ROADS	0	95,000	95,000
REPAIR & MAINT-CULVERTS	47,616	100,000	52,384
REPAIR & MAINT - GATE/FENCE	0	1,000	1,000
Repairs & Maint - Catch Basins	100,000	120,000	20,000
R&M- Aerator refurbishments	16,857	27,400	10,543
R&M- GENERATORS	6,832	7,500	668
REPAIR & MAINT- STREET SWEEP	17,422	28,252	10,830
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	161,799	200,985	39,186
<b>Total Physical Environment</b>	<b>1,188,228</b>	<b>1,805,552</b>	<b>617,324</b>
<b>Capital outlay</b>			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	29,700	0	(29,700)
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	2,284	2,936	652
<b>Total Capital outlay</b>	<b>31,984</b>	<b>2,936</b>	<b>(29,048)</b>
<b>Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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 6/30/2023  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Expenditures:	<u>1,220,212</u>	<u>1,808,488</u>	<u>588,277</u>
Excess (deficiency) of revenues over expenditures	<u>471,745</u>	<u>91,778</u>	<u>379,967</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(242,749)	(351,180)	108,431
Capital contributions from landowners	<u>12,643</u>	<u>22,047</u>	<u>(9,404)</u>
Total Other financing sources (uses):	<u>(230,106)</u>	<u>(329,133)</u>	<u>99,027</u>
Net change in fund balance	241,639	(237,355)	478,994
Fund balances, beginning of year	<u>2,261,163</u>	<u>0</u>	<u>2,261,163</u>
Total Fund balances, beginning of year	<u>2,261,163</u>	<u>0</u>	<u>2,261,163</u>
Fund balance, end of period	<u>2,502,802</u>	<u>(237,355)</u>	<u>2,740,157</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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	501,663	502,756	(1,093)
Intergovernmental revenues	0	0	0
Investment income	10,871	0	10,871
Miscellaneous	5,817	0	5,817
<b>Total Revenues:</b>	<b>518,351</b>	<b>502,756</b>	<b>15,595</b>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	2,175	500	(1,675)
WATER QUALITY	6,842	14,762	7,920
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,761	2,020	259
MARSH MAINT-LITTORAL ZONE	467	25,395	24,928
CHEMICAL WEED CONTROL	19,405	29,107	9,702
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	3,182	5,160	1,978
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	20,706	20,706
REPAIR & MAINT-AERATORS	29,172	69,676	40,504
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	625	7,000	6,375
REPAIR & MAINT-TELEMETRY	6,338	5,000	(1,338)
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	5,619	6,850	1,231
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	1,300	2,000	700
Other	69,259	73,247	3,988
<b>Total Physical Environment</b>	<b>146,144</b>	<b>288,423</b>	<b>142,279</b>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	82,079	86,000	3,921
Other	1,520	1,793	273
<b>Total Capital outlay</b>	<b>83,599</b>	<b>87,793</b>	<b>4,194</b>
Interest	0	0	0
<b>Total Expenditures:</b>	<b>229,743</b>	<b>376,216</b>	<b>146,473</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>288,608</b>	<b>126,540</b>	<b>162,068</b>

Other financing sources (uses):

**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 6/30/2023  
(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>(81,395)</u>	<u>(133,322)</u>	<u>51,927</u>
Total Other financing sources (uses):	<u>(81,395)</u>	<u>(133,322)</u>	<u>51,927</u>
Net change in fund balance	207,213	(6,782)	213,995
Fund balances, beginning of year	<u>449,360</u>	<u>0</u>	<u>449,360</u>
Total Fund balances, beginning of year	<u>449,360</u>	<u>0</u>	<u>449,360</u>
Fund balance, end of period	<u><u>656,572</u></u>	<u><u>(6,782)</u></u>	<u><u>663,354</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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	40,427	40,613	(186)
Investment income	7,384	0	7,384
Miscellaneous	0	0	0
Total Revenues:	47,812	40,613	7,199
<b>Expenditures:</b>			
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	77	88	11
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	0	0
Other	404	403	(1)
Total Physical Environment	481	11,991	11,510
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	63,775	15,000	(48,775)
Total Capital outlay	63,775	15,000	(48,775)
Total Expenditures:	64,256	26,991	(37,265)
Excess (deficiency) of revenues over expenditures	(16,444)	13,622	(30,066)
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(9,860)	(14,197)	4,337
Total Other financing sources (uses):	(9,860)	(14,197)	4,337
Net change in fund balance	(26,304)	(575)	(25,729)
Fund balances, beginning of year	494,301	0	494,301
Total Fund balances, beginning of year	494,301	0	494,301
Fund balance, end of period	467,997	(575)	468,572

**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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	228,527	230,406	(1,879)
Intergovernmental revenues	0	0	0
Investment income	8,236	0	8,236
Miscellaneous	780	0	780
Total Revenues:	237,543	230,406	7,137
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	4,762	5,000	238
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,711	1,000	(711)
SPECIAL SERVICES	0	0	0
WATER QUALITY	657	1,577	920
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	490	562	72
CHEMICAL WEED CONTROL	4,352	7,056	2,704
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	9,300	12,000	2,700
REPAIR & MAINT - GENERAL	5,278	10,000	4,723
Repairs & Maint - Catch Basins	0	5,000	5,000
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	2,187	2,189	2
Total Physical Environment	28,736	47,884	19,148
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	32,750	217,500	184,750
CULVERTS/STRUCTURES	0	0	0
Other	377	484	107
Total Capital outlay	33,127	217,984	184,857
Principal	0	79,504	79,504
Interest	0	50,000	50,000
Total Expenditures:	61,863	395,372	333,509
Excess (deficiency) of revenues over expenditures	175,680	(164,966)	340,646
 <b>Other financing sources (uses):</b>			
Transfers out	(29,935)	(35,433)	5,498
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):	(29,935)	(35,433)	5,498
Net change in fund balance	145,745	(200,399)	346,144
Fund balances, beginning of year	379,116	0	379,116
Total Fund balances, beginning of year	379,116	0	379,116

**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 6/30/2023  
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	<del>524,861</del>	<del>(200,399)</del>	<del>725,260</del>

**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 6/30/2023  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	489,386	495,659	(6,273)
Intergovernmental revenues	3,126	0	3,126
Investment income	9,004	0	9,004
Miscellaneous	190	0	190
<b>Total Revenues:</b>	<u>501,706</u>	<u>495,659</u>	<u>6,047</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	1,120	1,000	(120)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	2,670	500	(2,170)
WATER QUALITY	4,622	8,953	4,331
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	2,308	2,647	339
MARSH MAINT-LITTORAL ZONE	55,358	0	(55,358)
CHEMICAL WEED CONTROL	20,947	0	(20,947)
MOWING & LANDSCAPE MAINTENANCE	185	300	115
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	176,571	203,205	26,634
REPAIR & MAINT-AERATORS	6,176	48,830	42,654
REPAIR & MAINT-PUMP STATN	661	5,000	4,339
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	500	3,000	2,500
REPAIR & MAINT-TELEMETRY	9,146	5,000	(4,146)
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	500	500
R&M- GENERATORS	2,564	17,500	14,936
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
R&M- PRESERVE STRUCTURE/INLETS	1,440	2,000	560
Other	<u>15,727</u>	<u>19,738</u>	<u>4,011</u>
<b>Total Physical Environment</b>	<u>299,994</u>	<u>352,173</u>	<u>52,179</u>
<b>Capital outlay</b>			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	9,249	0	(9,249)
Other	<u>297</u>	<u>381</u>	<u>84</u>
<b>Total Capital outlay</b>	<u>9,545</u>	<u>381</u>	<u>(9,164)</u>
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures:</b>	<u>309,539</u>	<u>352,554</u>	<u>43,015</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 21  
From 10/1/2022 Through 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Excess (deficiency) of revenues over expenditures	<del>192,166</del>	<del>143,105</del>	<del>49,061</del>
Other financing sources (uses):			
Transfers out	(142,051)	(205,213)	63,162
Capital contributions from landowners	92,751	0	92,751
Total Other financing sources (uses):	(49,301)	(205,213)	155,912
Net change in fund balance	142,866	(62,108)	204,974
Fund balances, beginning of year	399,335	0	399,335
Total Fund balances, beginning of year	399,335	0	399,335
Fund balance, end of period	542,201	(62,108)	604,309

**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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	307,504	308,694	(1,190)
Intergovernmental revenues	0	0	0
Investment income	6,523	0	6,523
Miscellaneous	40	0	40
<b>Total Revenues:</b>	<b>314,067</b>	<b>308,694</b>	<b>5,373</b>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	784	1,568	784
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,097	1,258	161
MARSH MAINT-LITTORAL ZONE	3,148	35,052	31,904
CHEMICAL WEED CONTROL	24,696	37,044	12,348
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	370	600	230
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	100,167	103,531	3,364
REPAIR & MAINT-AERATORS	4	0	(4)
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	150	4,000	3,850
REPAIR & MAINT-TELEMETRY	2,160	0	(2,160)
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	80,000	80,000
REPAIR & MAINT - GATE/FENCE	0	200	200
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	1,400	1,500	100
R&M- PRESERVE STRUCTURE/INLETS	2,022	2,700	678
Other	3,222	3,249	27
<b>Total Physical Environment</b>	<b>139,219</b>	<b>277,702</b>	<b>138,483</b>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	362	362
Other	695	893	198
<b>Total Capital outlay</b>	<b>695</b>	<b>1,255</b>	<b>560</b>
<b>Total Expenditures:</b>	<b>139,914</b>	<b>278,957</b>	<b>139,043</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>174,153</b>	<b>29,737</b>	<b>144,416</b>
<b>Other financing sources (uses):</b>			
Transfers out	(57,512)	(83,053)	25,541

**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 6/30/2023  
(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>(57,512)</u>	<u>(83,053)</u>	<u>25,541</u>
Net change in fund balance	116,641	(53,316)	169,957
Fund balances, beginning of year	<u>255,508</u>	<u>0</u>	<u>255,508</u>
Total Fund balances, beginning of year	<u>255,508</u>	<u>0</u>	<u>255,508</u>
Fund balance, end of period	<u>372,149</u>	<u>(53,316)</u>	<u>425,465</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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	233,016	234,836	(1,820)
Intergovernmental revenues	568	0	568
Investment income	13,561	0	13,561
Miscellaneous	5,292	0	5,292
<b>Total Revenues:</b>	<u>252,438</u>	<u>234,836</u>	<u>17,602</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	1,685	0	(1,685)
LEGAL SERVICES	5,572	500	(5,072)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,274	1,461	187
MARSH MAINT-LITTORAL ZONE	10,378	45,782	35,404
CHEMICAL WEED CONTROL	25,397	37,387	11,990
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	14,322	23,225	8,903
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	15,746	24,157	8,411
REPAIR & MAINT-AERATORS	276	7,641	7,365
REPAIR & MAINT-PUMP STATN	836	6,500	5,664
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,100	5,000	2,900
REPAIR & MAINT-BLDG	5,383	5,000	(383)
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	3,463	10,000	6,537
REPAIR & MAINT-TELEMTRY	380	5,000	4,620
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	7,500	100,000	92,500
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	0	0
R&M- GENERATORS	2,263	2,500	237
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	<u>8,038</u>	<u>12,520</u>	<u>4,482</u>
<b>Total Physical Environment</b>	<u>104,612</u>	<u>291,173</u>	<u>186,561</u>
<b>Capital outlay</b>			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	<u>429</u>	<u>551</u>	<u>122</u>
<b>Total Capital outlay</b>	<u>429</u>	<u>551</u>	<u>122</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures:</b>	<u>105,041</u>	<u>291,724</u>	<u>186,683</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>147,397</u>	<u>(56,888)</u>	<u>204,285</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 6/30/2023  
(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	(75,655)	(117,921)	42,266
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(75,655)</u>	<u>(117,921)</u>	<u>42,266</u>
Net change in fund balance	71,741	(174,809)	246,550
Fund balances, beginning of year			
	<u>819,656</u>	<u>0</u>	<u>819,656</u>
Total Fund balances, beginning of year	<u>819,656</u>	<u>0</u>	<u>819,656</u>
Fund balance, end of period	<u><u>891,397</u></u>	<u><u>(174,809)</u></u>	<u><u>1,066,206</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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	173,066	173,687	(621)
Investment income	5,700	0	5,700
Miscellaneous	1,250	0	1,250
<b>Total Revenues:</b>	<u>180,016</u>	<u>173,687</u>	<u>6,329</u>
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	16	188	172
AUDITORS SERVICES	1,336	1,533	197
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	467	7,155	6,688
CHEMICAL WEED CONTROL	3,532	5,297	1,765
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	28,279	69,021	40,742
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	3,260	20,000	16,740
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	2,727	2,743	16
<b>Total Physical Environment</b>	<u>39,617</u>	<u>125,687</u>	<u>86,070</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	531	683	152
<b>Total Capital outlay</b>	<u>531</u>	<u>683</u>	<u>152</u>
<b>Total Expenditures:</b>	<u>40,148</u>	<u>126,370</u>	<u>86,222</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>139,868</u>	<u>47,317</u>	<u>92,551</u>
<b>Other financing sources (uses):</b>			
Transfers out	(37,923)	(55,127)	17,204
<b>Total Other financing sources (uses):</b>	<u>(37,923)</u>	<u>(55,127)</u>	<u>17,204</u>
<b>Net change in fund balance</b>	101,945	(7,810)	109,755
<b>Fund balances, beginning of year</b>	<u>263,560</u>	<u>0</u>	<u>263,560</u>
<b>Total Fund balances, beginning of year</b>	<u>263,560</u>	<u>0</u>	<u>263,560</u>
<b>Fund balance, end of period</b>	<u>365,505</u>	<u>(7,810)</u>	<u>373,315</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 29  
From 10/1/2022 Through 6/30/2023  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	46,746	47,095	(349)
Intergovernmental revenues	0	0	0
Investment income	2,115	0	2,115
Miscellaneous	0	0	0
<b>Total Revenues:</b>	<u>48,861</u>	<u>47,095</u>	<u>1,766</u>
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
WATER QUALITY	784	1,568	784
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	257	295	38
MARSH MAINT-LITTORAL ZONE	467	6,082	5,615
CHEMICAL WEED CONTROL	7,144	10,716	3,572
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	13,224	26,220	12,996
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	92,438	25,000	(67,438)
Other	468	466	(2)
<b>Total Physical Environment</b>	<u>114,782</u>	<u>72,347</u>	<u>(42,435)</u>
Capital outlay	129	166	37
<b>Total Expenditures:</b>	<u>114,911</u>	<u>72,513</u>	<u>(42,398)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(66,050)</u>	<u>(25,418)</u>	<u>(40,632)</u>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(21,747)	(21,787)	40
<b>Total Other financing sources (uses):</b>	<u>(21,747)</u>	<u>(21,787)</u>	<u>40</u>
<b>Net change in fund balance</b>	<u>(87,796)</u>	<u>(47,205)</u>	<u>(40,591)</u>
<b>Fund balances, beginning of year</b>	<u>184,871</u>	<u>0</u>	<u>184,871</u>
<b>Total Fund balances, beginning of year</b>	<u>184,871</u>	<u>0</u>	<u>184,871</u>
<b>Fund balance, end of period</b>	<u>97,075</u>	<u>(47,205)</u>	<u>144,280</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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	664,989	667,772	(2,783)
Intergovernmental revenues	0	0	0
Investment income	35,524	0	35,524
Miscellaneous	2,947	0	2,947
<b>Total Revenues:</b>	<b>703,459</b>	<b>667,772</b>	<b>35,687</b>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	101	10,000	9,899
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	8,116	10,000	1,884
WATER QUALITY	2,453	5,140	2,687
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,647	4,183	536
MOWING & LANDSCAPE MAINTENANCE	592	960	368
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	163,595	267,644	104,049
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	15,000	15,000
REPAIR & MAINT-BLDG	16,131	5,000	(11,131)
REPAIR & MAINT - GENERAL	450	10,000	9,550
REPAIR & MAINT-TELEMETRY	3,084	5,000	1,916
REPAIR & MAINT-ROADS	0	25,000	25,000
REPAIR & MAINT-CULVERTS	17,479	100,000	82,521
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	13,734	100,000	86,267
R&M- Aerator refurbishments	29,721	34,250	4,529
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	220,896	253,184	32,288
<b>Total Physical Environment</b>	<b>479,998</b>	<b>847,861</b>	<b>367,863</b>
<b>Capital outlay</b>			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	6,500	30,000	23,500
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	60,007	168,723	108,716
Other	1,846	1,075	(771)
<b>Total Capital outlay</b>	<b>68,353</b>	<b>199,798</b>	<b>131,445</b>
Principal	0	0	0
Interest	0	0	0
<b>Total Expenditures:</b>	<b>548,351</b>	<b>1,047,659</b>	<b>499,308</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>155,108</b>	<b>(379,887)</b>	<b>534,995</b>

**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 6/30/2023  
(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	<u>(159,385)</u>	<u>(231,100)</u>	<u>71,715</u>
Total Other financing sources (uses):	<u>(159,385)</u>	<u>(231,100)</u>	<u>71,715</u>
Net change in fund balance	(4,276)	(610,987)	606,711
Fund balances, beginning of year			
	<u>2,013,748</u>	<u>0</u>	<u>2,013,748</u>
Total Fund balances, beginning of year	<u>2,013,748</u>	<u>0</u>	<u>2,013,748</u>
Fund balance, end of period	<u><u>2,009,472</u></u>	<u><u>(610,987)</u></u>	<u><u>2,620,459</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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	19,909	19,894	15
Intergovernmental revenues	0	0	0
Investment income	489	0	489
Miscellaneous	(180)	0	(180)
Total Revenues:	20,219	19,894	325
<b>Expenditures:</b>			
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	76	87	11
CHEMICAL WEED CONTROL	1,300	1,734	434
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
JANITORIAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	1,270	2,060	790
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/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
Other	199	197	(2)
Total Physical Environment	2,846	14,078	11,232
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	55	70	15
Total Capital outlay	55	70	15
Total Expenditures:	2,900	14,148	11,248
Excess (deficiency) of revenues over expenditures	17,318	5,746	11,572
 <b>Other financing sources (uses):</b>			
Transfers out	(4,588)	(6,154)	1,566
Total Other financing sources (uses):	(4,588)	(6,154)	1,566
Net change in fund balance	12,730	(408)	13,138
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	31,913	(408)	32,321

**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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	5,256	5,245	11
Investment income	581	0	581
Total Investment income	581	0	581
Total Revenues:	5,837	5,245	592
<b>Expenditures:</b>			
Physical Environment			
WATER QUALITY	784	1,568	784
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	38	44	6
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
MOWING & LANDSCAPE MAINTENANCE	1,270	2,060	790
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	53	52	(1)
Total Physical Environment	2,145	5,224	3,079
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	2,145	5,224	3,079
Excess (deficiency) of revenues over expenditures	3,692	21	3,671
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(632)	(1,021)	389
Total Other financing sources (uses):	(632)	(1,021)	389
Net change in fund balance	3,060	(1,000)	4,060
Fund balances, beginning of year	36,172	0	36,172
Total Fund balances, beginning of year	36,172	0	36,172
Fund balance, end of period	39,231	(1,000)	40,231

**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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	16,365	16,335	30
Intergovernmental revenues	0	0	0
Investment income	1,037	0	1,037
Miscellaneous	(5)	0	(5)
<b>Total Revenues:</b>	<u>17,397</u>	<u>16,335</u>	<u>1,062</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
LEGAL SERVICES	0	0	0
WATER QUALITY	784	1,568	784
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	93	107	14
CHEMICAL WEED CONTROL	1,461	1,948	487
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	164	164	0
<b>Total Physical Environment</b>	<u>2,502</u>	<u>15,192</u>	<u>12,690</u>
Capital outlay	77	99	22
<b>Total Expenditures:</b>	<u>2,580</u>	<u>15,291</u>	<u>12,711</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>14,818</u>	<u>1,044</u>	<u>13,774</u>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(5,890)	(9,236)	3,346
<b>Total Other financing sources (uses):</b>	<u>(5,890)</u>	<u>(9,236)</u>	<u>3,346</u>
<b>Net change in fund balance</b>	8,928	(8,192)	17,120
<b>Fund balances, beginning of year</b>	59,903	0	59,903
<b>Total Fund balances, beginning of year</b>	<u>59,903</u>	<u>0</u>	<u>59,903</u>
<b>Fund balance, end of period</b>	<u>68,830</u>	<u>(8,192)</u>	<u>77,022</u>



**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 34  
From 10/1/2022 Through 6/30/2023  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	182,006	181,537	469
Intergovernmental revenues	0	0	0
Investment income	5,333	0	5,333
Miscellaneous	1,000	0	1,000
<b>Total Revenues:</b>	<u>188,339</u>	<u>181,537</u>	<u>6,802</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	7,000	7,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,861	500	(1,361)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	12,543	19,383	6,840
AUDITORS SERVICES	942	1,080	138
MOWING & LANDSCAPE MAINTENANCE	6,726	10,907	4,181
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	9,650	10,000	350
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	26,000	26,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	1,990	10,000	8,010
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	20,000	20,000
Other	4,958	4,724	(234)
<b>Total Physical Environment</b>	<u>38,670</u>	<u>109,594</u>	<u>70,924</u>
<b>Capital outlay</b>			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	91	117	26
<b>Total Capital outlay</b>	<u>91</u>	<u>117</u>	<u>26</u>
Principal	0	21,668	21,668
Interest	3,108	6,066	2,958
<b>Total Expenditures:</b>	<u>41,869</u>	<u>137,445</u>	<u>95,576</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>146,470</u>	<u>44,092</u>	<u>102,378</u>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(48,259)	(62,705)	14,446
<b>Total Other financing sources (uses):</b>	<u>(48,259)</u>	<u>(62,705)</u>	<u>14,446</u>
<b>Net change in fund balance</b>	98,210	(18,613)	116,823
<b>Fund balances, beginning of year</b>	<u>243,376</u>	<u>0</u>	<u>243,376</u>
<b>Total Fund balances, beginning of year</b>	<u>243,376</u>	<u>0</u>	<u>243,376</u>

**Northern Palm Beach County Improvement District**  
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
 Unit 34  
 From 10/1/2022 Through 6/30/2023  
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	<del>341,586</del>	<del>(18,613)</del>	<del>360,199</del>

**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 6/30/2023  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	73,302	73,029	273
Investment income	<u>5,217</u>	<u>0</u>	<u>5,217</u>
Total Investment income	<u>5,217</u>	<u>0</u>	<u>5,217</u>
Total Revenues:	<u>78,519</u>	<u>73,029</u>	<u>5,490</u>
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	207	237	30
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>733</u>	<u>724</u>	<u>(9)</u>
Total Physical Environment	940	50,461	49,521
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	<u>97</u>	<u>125</u>	<u>28</u>
Total Capital outlay	<u>97</u>	<u>125</u>	<u>28</u>
Total Expenditures:	<u>1,037</u>	<u>50,586</u>	<u>49,549</u>
Excess (deficiency) of revenues over expenditures	<u>77,482</u>	<u>22,443</u>	<u>55,039</u>
<b>Other financing sources (uses):</b>			
Transfers out	<u>(15,498)</u>	<u>(25,773)</u>	<u>10,275</u>
Total Other financing sources (uses):	<u>(15,498)</u>	<u>(25,773)</u>	<u>10,275</u>
Net change in fund balance	61,984	(3,330)	65,314
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>355,795</u>	<u>(3,330)</u>	<u>359,125</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 6/30/2023  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	4,792	4,791	1
Investment income	597	0	597
Miscellaneous	0	0	0
Total Revenues:	<u>5,389</u>	<u>4,791</u>	<u>598</u>
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	784	1,568	784
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	31	35	4
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	2,000	2,000
Other	48	48	0
Total Physical Environment	<u>862</u>	<u>3,651</u>	<u>2,789</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	38	49	11
Total Capital outlay	<u>38</u>	<u>49</u>	<u>11</u>
Total Expenditures:	<u>901</u>	<u>3,700</u>	<u>2,799</u>
Excess (deficiency) of revenues over expenditures	<u>4,489</u>	<u>1,091</u>	<u>3,398</u>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	<u>(3,168)</u>	<u>(5,779)</u>	<u>2,611</u>
Total Other financing sources (uses):	<u>(3,168)</u>	<u>(5,779)</u>	<u>2,611</u>
Net change in fund balance	1,320	(4,688)	6,008
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>39,807</u>	<u>(4,688)</u>	<u>44,495</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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	952,954	950,056	2,898
Intergovernmental revenues	12,258	0	12,258
Investment income	22,511	0	22,511
Miscellaneous	1,713	0	1,713
<b>Total Revenues:</b>	<b>989,435</b>	<b>950,056</b>	<b>39,379</b>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	23,695	5,000	(18,695)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	2,338	2,000	(338)
LEGAL - SPECIAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	16	188	172
OTHER PROFESSIONAL SVCS	0	5,000	5,000
AUDITORS SERVICES	4,154	4,765	611
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	77,407	125,525	48,118
MOWING SERVICES	0	0	0
TRASH DISPOSAL	850	1,000	150
MOWING & LANDSCAPE MAINTENANCE	8,956	14,524	5,568
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	278,465	422,752	144,287
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	37	0	(37)
REPAIR & MAINT-PUMP STATN	14,980	20,000	5,020
REPAIR & MAINT-CANAL/LAKE	3,454	10,000	6,546
REPAIR & MAINT-BLDG	560	5,000	4,440
REPAIR & MAINT - GENERAL	1,300	7,000	5,700
REPAIR & MAINT-TELEMETRY	29,746	10,000	(19,746)
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,000	1,000
REPAIR & MAINT - IRRIGATION	0	0	0
R&M- GENERATORS	3,762	4,000	238
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	27,845	45,776	17,931
<b>Total Physical Environment</b>	<b>477,566</b>	<b>719,530</b>	<b>241,964</b>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	24,375	13,085	(11,290)
Other	752	967	215
<b>Total Capital outlay</b>	<b>25,127</b>	<b>14,052</b>	<b>(11,075)</b>
<b>Total Expenditures:</b>	<b>502,693</b>	<b>733,582</b>	<b>230,889</b>

**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 6/30/2023  
(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>486,742</u>	<u>216,474</u>	<u>270,268</u>
Other financing sources (uses):			
Transfers out	<u>(191,422)</u>	<u>(285,592)</u>	<u>94,170</u>
Total Other financing sources (uses):	<u>(191,422)</u>	<u>(285,592)</u>	<u>94,170</u>
Net change in fund balance	295,321	(69,118)	364,439
Fund balances, beginning of year	<u>1,078,360</u>	<u>0</u>	<u>1,078,360</u>
Total Fund balances, beginning of year	<u>1,078,360</u>	<u>0</u>	<u>1,078,360</u>
Fund balance, end of period	<u>1,373,681</u>	<u>(69,118)</u>	<u>1,442,799</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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	71,789	72,366	(577)
Intergovernmental revenues	0	0	0
Investment income	8,534	0	8,534
Miscellaneous	2,500	0	2,500
Total Revenues:	82,824	72,366	10,458
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,537	500	(1,037)
FINANCIAL CONS./ADVISOR	31	375	344
AUDITORS SERVICES	1,789	2,052	263
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	50,000	50,000
Repairs & Maint - Catch Basins	8,750	50,000	41,250
REPAIR & MAINT- STREET SWEEP	3,885	7,200	3,315
Other	2,718	2,766	48
Total Physical Environment	18,710	113,893	95,183
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	194	249	55
Total Capital outlay	194	249	55
Total Expenditures:	18,904	114,142	95,238
Excess (deficiency) of revenues over expenditures	63,920	(41,776)	105,696
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(30,006)	(53,188)	23,182
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	(30,006)	(53,188)	23,182
Net change in fund balance	33,914	(94,964)	128,878
Fund balances, beginning of year	536,496	0	536,496
Total Fund balances, beginning of year	536,496	0	536,496
Fund balance, end of period	570,410	(94,964)	665,374

**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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	414,020	414,891	(871)
Intergovernmental revenues	0	50,000	(50,000)
Investment income	9,568	0	9,568
Total Investment income	9,568	0	9,568
<b>Total Revenues:</b>	<b>423,588</b>	<b>464,891</b>	<b>(41,303)</b>
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	0	25,000	25,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
WATER QUALITY	784	1,568	784
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	1,170	1,342	172
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	467	6,082	5,615
CHEMICAL WEED CONTROL	5,215	7,823	2,608
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	47,055	81,962	34,907
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	2,957	50,000	47,043
REPAIR & MAINT- STREET SWEEP	12,413	17,535	5,122
Other	4,141	4,108	(33)
<b>Total Physical Environment</b>	<b>74,295</b>	<b>354,420</b>	<b>280,125</b>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	318	409	91
<b>Total Capital outlay</b>	<b>318</b>	<b>409</b>	<b>91</b>
Debt issuance costs	0	0	0
<b>Total Expenditures:</b>	<b>74,613</b>	<b>354,829</b>	<b>280,216</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>348,975</b>	<b>110,062</b>	<b>238,913</b>
<b>Other financing sources (uses):</b>			
Transfers out	(59,103)	(90,961)	31,858
<b>Total Other financing sources (uses):</b>	<b>(59,103)</b>	<b>(90,961)</b>	<b>31,858</b>
<b>Net change in fund balance</b>	<b>289,873</b>	<b>19,101</b>	<b>270,772</b>
<b>Fund balances, beginning of year</b>			



**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 6/30/2023  
(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	618,012	19,101	598,911

**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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	38,686	39,036	(350)
Investment income	4,341	0	4,341
Miscellaneous	(50)	0	(50)
Total Revenues:	42,977	39,036	3,941
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	16	188	172
AUDITORS SERVICES	1,026	1,177	151
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	10,000	10,000
Other	387	1,413	1,026
Total Physical Environment	1,429	16,278	14,849
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	812	1,044	232
Total Capital outlay	812	1,044	232
Total Expenditures:	2,241	17,322	15,081
Excess (deficiency) of revenues over expenditures	40,736	21,714	19,022
<b>Other financing sources (uses):</b>			
Transfers out	(15,481)	(22,907)	7,426
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(15,481)	(22,907)	7,426
Net change in fund balance	25,255	(1,193)	26,448
Fund balances, beginning of year	269,030	0	269,030
Total Fund balances, beginning of year	269,030	0	269,030
Fund balance, end of period	294,285	(1,193)	295,478

**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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	48,665	48,693	(28)
Intergovernmental revenues	0	0	0
Investment income	6,578	0	6,578
Miscellaneous	70	0	70
<b>Total Revenues:</b>	<b>55,313</b>	<b>48,693</b>	<b>6,620</b>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	784	1,568	784
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	229	263	34
MARSH MAINT-LITTORAL ZONE	0	0	0
MOWING & LANDSCAPE MAINTENANCE	962	1,560	598
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	15	0	(15)
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	2,719	5,000	2,281
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	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	1,241	2,103	862
<b>Total Physical Environment</b>	<b>5,950</b>	<b>47,994</b>	<b>42,044</b>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	1,085	1,085
Other	644	609	(35)
<b>Total Capital outlay</b>	<b>644</b>	<b>1,694</b>	<b>1,050</b>
<b>Total Expenditures:</b>	<b>6,594</b>	<b>49,688</b>	<b>43,094</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>48,719</b>	<b>(995)</b>	<b>49,714</b>
<b>Other financing sources (uses):</b>			
Transfers out	(19,272)	(25,179)	5,907
Capital contributions from landowners	0	0	0

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 47  
From 10/1/2022 Through 6/30/2023  
(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>(19,272)</u>	<u>(25,179)</u>	<u>5,907</u>
Net change in fund balance	29,447	(26,174)	55,621
Fund balances, beginning of year	<u>417,571</u>	<u>0</u>	<u>417,571</u>
Total Fund balances, beginning of year	<u>417,571</u>	<u>0</u>	<u>417,571</u>
Fund balance, end of period	<u>447,018</u>	<u>(26,174)</u>	<u>473,192</u>

**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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	65,644	81,371	(15,727)
Investment income	3,630	0	3,630
Miscellaneous	5,725	0	5,725
<b>Total Revenues:</b>	<u>75,000</u>	<u>81,371</u>	<u>(6,371)</u>
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	4,295	0	(4,295)
LEGAL SERVICES	580	500	(80)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	332	381	49
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	5,043	6,724	1,681
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,627	4,260	1,633
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	8,956	43,138	34,182
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
<b>Total Physical Environment</b>	<u>22,489</u>	<u>65,309</u>	<u>42,820</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	76	97	21
<b>Total Capital outlay</b>	<u>76</u>	<u>97</u>	<u>21</u>
<b>Total Expenditures:</b>	<u>22,565</u>	<u>65,406</u>	<u>42,842</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>52,435</u>	<u>15,965</u>	<u>36,470</u>
<b>Other financing sources (uses):</b>			
Transfers out	(19,409)	(34,782)	15,373
<b>Total Other financing sources (uses):</b>	<u>(19,409)</u>	<u>(34,782)</u>	<u>15,373</u>
<b>Net change in fund balance</b>	<b>33,027</b>	<b>(18,817)</b>	<b>51,844</b>
<b>Fund balances, beginning of year</b>	<u>207,556</u>	<u>0</u>	<u>207,556</u>
<b>Total Fund balances, beginning of year</b>	<u>207,556</u>	<u>0</u>	<u>207,556</u>
<b>Fund balance, end of period</b>	<u>240,583</u>	<u>(18,817)</u>	<u>259,400</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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	41,433	41,193	240
Investment income	1,715	0	1,715
Miscellaneous	0	0	0
Total Revenues:	43,148	41,193	1,955
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	0	8,000	8,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
AUDITORS SERVICES	115	132	17
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	415	408	(7)
Total Physical Environment	530	24,040	23,510
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	76	98	22
Total Capital outlay	76	98	22
Total Expenditures:	606	24,138	23,532
Excess (deficiency) of revenues over expenditures	42,542	17,055	25,487
 <b>Other financing sources (uses):</b>			
Transfers out	(6,649)	(12,476)	5,827
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(6,649)	(12,476)	5,827
Net change in fund balance	35,894	4,579	31,315
Fund balances, beginning of year	81,182	0	81,182
Total Fund balances, beginning of year	81,182	0	81,182
Fund balance, end of period	117,075	4,579	112,496

**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 6/30/2023  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	97,176	97,975	(799)
Investment income	4,326	0	4,326
Miscellaneous	68,171	0	68,171
Total Revenues:	<u>169,673</u>	<u>97,975</u>	<u>71,698</u>
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	47	562	515
AUDITORS SERVICES	1,506	1,727	221
TRASH DISPOSAL	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	609	1,000	391
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	30,000	30,000
Other	4,297	3,802	(495)
Total Physical Environment	<u>6,459</u>	<u>63,591</u>	<u>57,132</u>
Capital outlay	1,517	1,949	432
Total Expenditures:	<u>7,975</u>	<u>65,540</u>	<u>57,565</u>
Excess (deficiency) of revenues over expenditures	<u>161,698</u>	<u>32,435</u>	<u>129,263</u>
<b>Other financing sources (uses):</b>			
Transfers out	(56,124)	(34,588)	(21,536)
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(56,124)</u>	<u>(34,588)</u>	<u>(21,536)</u>
Net change in fund balance	105,574	(2,153)	107,727
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>289,205</u>	<u>(2,153)</u>	<u>291,358</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 6/30/2023  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Intergovernmental revenues	0	0	0
Investment income	1,486	0	1,486
Total Investment income	1,486	0	1,486
<b>Total Revenues:</b>	<b>1,486</b>	<b>0</b>	<b>1,486</b>
<b>Expenditures:</b>			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	323	371	48
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	12,420	15,000	2,580
MOWING & LANDSCAPE MAINTENANCE	18,114	29,374	11,260
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	11,751	15,000	3,249
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	15,341	20,678	5,337
<b>Total Physical Environment</b>	<b>57,949</b>	<b>90,423</b>	<b>32,474</b>
Capital outlay	0	0	0
<b>Total Expenditures:</b>	<b>57,949</b>	<b>90,423</b>	<b>32,474</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(56,463)</b>	<b>(90,423)</b>	<b>33,960</b>
<b>Other financing sources (uses):</b>			
Transfers out	(1,757)	(3,248)	1,491
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	31,134	42,534	(11,400)
Other	24,483	51,137	(26,654)
<b>Total Capital contributions from     landowners</b>	<b>55,616</b>	<b>93,671</b>	<b>(38,055)</b>
<b>Total Other financing sources (uses):</b>	<b>53,859</b>	<b>90,423</b>	<b>(36,564)</b>
<b>Net change in fund balance</b>	<b>(2,604)</b>	<b>0</b>	<b>(2,604)</b>
<b>Fund balances, beginning of year</b>	<b>106,482</b>	<b>0</b>	<b>106,482</b>
<b>Total Fund balances, beginning of year</b>	<b>106,482</b>	<b>0</b>	<b>106,482</b>
<b>Fund balance, end of period</b>	<b>103,878</b>	<b>0</b>	<b>103,878</b>



**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 6/30/2023  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Investment income	8,942	0	8,942
Miscellaneous	<u>518,725</u>	<u>0</u>	<u>518,725</u>
Total Revenues:	<u>527,667</u>	<u>0</u>	<u>527,667</u>
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	192,055	0	(192,055)
LEGAL SERVICES	6,872	0	(6,872)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	34,094	0	(34,094)
Other	<u>69,668</u>	<u>0</u>	<u>(69,668)</u>
Total Physical Environment	302,688	0	(302,688)
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>302,688</u>	<u>0</u>	<u>(302,688)</u>
Excess (deficiency) of revenues over expenditures	<u>224,979</u>	<u>0</u>	<u>224,979</u>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	<u>(907)</u>	<u>0</u>	<u>(907)</u>
Total Other financing sources (uses):	<u>(907)</u>	<u>0</u>	<u>(907)</u>
Net change in fund balance	224,071	0	224,071
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>578,660</u>	<u>0</u>	<u>578,660</u>

Northern Palm Beach County Improvement District  
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)  
From 10/1/2022 Through 6/30/2023

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A
<b>Revenues:</b>			
Non-ad valorem assessments	\$ 326,387.00	\$ 5,354,782.00	\$ 412,345.00
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 4,518.00	\$ 256,302.00	\$ 5,399.00
Miscellaneous	\$ -	\$ -	\$ -
<b>Total Revenues:</b>	<b>\$ 330,905.00</b>	<b>\$ 5,611,084.00</b>	<b>\$ 417,744.00</b>
<b>Expenditures:</b>			
Principal	\$ -	\$ -	\$ -
Interest	\$ 66,851.00	\$ 1,859,650.00	\$ 48,509.00
Debt issuance costs	\$ -	\$ -	\$ -
Advance Refunding escrow agent	\$ -	\$ -	\$ -
Other	\$ 3,264.00	\$ 53,548.00	\$ 4,124.00
<b>Total Expenditures:</b>	<b>\$ 70,114.00</b>	<b>\$ 1,913,198.00</b>	<b>\$ 52,633.00</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ 260,791.00</b>	<b>\$ 3,697,886.00</b>	<b>\$ 365,110.00</b>
<b>Other financing sources (uses):</b>			
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	\$ -	\$ -	\$ -
<b>Total Payment to refunded bonds escrow agent</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Other financing sources (uses):</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net change in fund balance</b>	<b>\$ 260,791.00</b>	<b>\$ 3,697,886.00</b>	<b>\$ 365,110.00</b>
Fund balances, beginning of year	\$ 63,940.00	\$ 7,898,476.00	\$ 54,914.00
<b>Fund balance, end of period</b>	<b>\$ 324,731.00</b>	<b>\$ 11,596,362.00</b>	<b>\$ 420,025.00</b>

Northern Palm Beach County Improvement District  
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)  
From 10/1/2022 Through 6/30/2023

(In Whole Numbers)

	Unit 5B	Unit 9A	Unit 9B
<b>Revenues:</b>			
Non-ad valorem assessments	\$ 388,317.00	\$ 2,739,651.00	\$ 1,289,648.00
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 4,801.00	\$ 41,110.00	\$ 35,400.00
Miscellaneous	\$ -	\$ -	\$ -
<b>Total Revenues:</b>	<b>\$ 393,117.00</b>	<b>\$ 2,780,760.00</b>	<b>\$ 1,325,048.00</b>
<b>Expenditures:</b>			
Principal	\$ -	\$ -	\$ -
Interest	\$ 12,585.00	\$ 192,876.00	\$ 151,963.00
Debt issuance costs	\$ -	\$ -	\$ -
Advance Refunding escrow agent	\$ -	\$ -	\$ -
Other	\$ 3,883.00	\$ 27,401.00	\$ 12,899.00
<b>Total Expenditures:</b>	<b>\$ 16,468.00</b>	<b>\$ 220,276.00</b>	<b>\$ 164,861.00</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ 376,649.00</b>	<b>\$ 2,560,484.00</b>	<b>\$ 1,160,187.00</b>
<b>Other financing sources (uses):</b>			
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	\$ -	\$ -	\$ -
<b>Total Payment to refunded bonds escrow agent</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Other financing sources (uses):</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net change in fund balance</b>	<b>\$ 376,649.00</b>	<b>\$ 2,560,484.00</b>	<b>\$ 1,160,187.00</b>
Fund balances, beginning of year	\$ 18,592.00	\$ 801,756.00	\$ 843,004.00
<b>Fund balance, end of period</b>	<b>\$ 395,242.00</b>	<b>\$ 3,362,240.00</b>	<b>\$ 2,003,191.00</b>

Northern Palm Beach County Improvement District  
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)  
From 10/1/2022 Through 6/30/2023

(In Whole Numbers)

	Unit 16	Unit 27B	Unit 43
<b>Revenues:</b>			
Non-ad valorem assessments	\$ 540,167.00	\$ 223,271.00	\$ 1,227,621.00
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 7,768.00	\$ 3,445.00	\$ 17,233.00
Miscellaneous	\$ -	\$ -	\$ -
<b>Total Revenues:</b>	<b>\$ 547,935.00</b>	<b>\$ 226,716.00</b>	<b>\$ 1,244,854.00</b>
<b>Expenditures:</b>			
Principal	\$ -	\$ -	\$ -
Interest	\$ 38,199.00	\$ 20,149.00	\$ 122,946.00
Debt issuance costs	\$ -	\$ -	\$ -
Advance Refunding escrow agent	\$ -	\$ -	\$ -
Other	\$ 5,251.00	\$ 2,225.00	\$ 12,153.00
<b>Total Expenditures:</b>	<b>\$ 43,449.00</b>	<b>\$ 22,373.00</b>	<b>\$ 135,099.00</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ 504,486.00</b>	<b>\$ 204,342.00</b>	<b>\$ 1,109,755.00</b>
<b>Other financing sources (uses):</b>			
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	\$ -	\$ -	\$ -
<b>Total Payment to refunded bonds escrow agent</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Other financing sources (uses):</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net change in fund balance</b>	<b>\$ 504,486.00</b>	<b>\$ 204,342.00</b>	<b>\$ 1,109,755.00</b>
Fund balances, beginning of year	\$ 113,788.00	\$ 38,497.00	\$ 494,403.00
<b>Fund balance, end of period</b>	<b>\$ 618,274.00</b>	<b>\$ 242,840.00</b>	<b>\$ 1,604,158.00</b>

Northern Palm Beach County Improvement District  
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)  
From 10/1/2022 Through 6/30/2023

(In Whole Numbers)

	Unit 44	Unit 45	Unit 46
<b>Revenues:</b>			
Non-ad valorem assessments	\$ 566,026.00	\$ 270,542.00	\$ 752,248.00
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 7,940.00	\$ 4,094.00	\$ 24,319.00
Miscellaneous	\$ -	\$ -	\$ -
<b>Total Revenues:</b>	<b>\$ 573,966.00</b>	<b>\$ 274,636.00</b>	<b>\$ 776,567.00</b>
<b>Expenditures:</b>			
Principal	\$ -	\$ -	\$ -
Interest	\$ 52,748.00	\$ 41,402.00	\$ 181,844.00
Debt issuance costs	\$ -	\$ -	\$ -
Advance Refunding escrow agent	\$ -	\$ -	\$ -
Other	\$ 5,660.00	\$ 2,706.00	\$ 7,523.00
<b>Total Expenditures:</b>	<b>\$ 58,408.00</b>	<b>\$ 44,108.00</b>	<b>\$ 189,367.00</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ 515,558.00</b>	<b>\$ 230,528.00</b>	<b>\$ 587,200.00</b>
<b>Other financing sources (uses):</b>			
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	\$ -	\$ -	\$ -
<b>Total Payment to refunded bonds escrow agent</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Other financing sources (uses):</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net change in fund balance</b>	<b>\$ 515,558.00</b>	<b>\$ 230,528.00</b>	<b>\$ 587,200.00</b>
Fund balances, beginning of year	\$ 112,159.00	\$ 86,228.00	\$ 758,600.00
<b>Fund balance, end of period</b>	<b>\$ 627,717.00</b>	<b>\$ 316,756.00</b>	<b>\$ 1,345,800.00</b>

Northern Palm Beach County Improvement District  
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)  
From 10/1/2022 Through 6/30/2023

(In Whole Numbers)

	Unit 53
<b>Revenues:</b>	
Non-ad valorem assessments	\$ 3,056,051.00
Intergovernmental revenues	\$ -
Investment income	\$ 139,377.00
Miscellaneous	\$ -
Total Revenues:	\$ 3,195,428.00
<b>Expenditures:</b>	
Principal	\$ -
Interest	\$ 1,093,150.00
Debt issuance costs	\$ -
Advance Refunding escrow agent	\$ -
Other	\$ 30,568.00
Total Expenditures:	\$ 1,123,718.00
Excess (deficiency) of revenues over expenditures	\$ 2,071,710.00
<b>Other financing sources (uses):</b>	
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	\$ 2,071,710.00
Fund balances, beginning of year	\$ 4,601,548.00
Fund balance, end of period	\$ 6,673,257.00

Northern Palm Beach County Improvement District  
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)  
From 10/1/2022 Through 6/30/2023

(In Whole Numbers)

	Unit 2C	Unit 5	Unit 16
<b>Revenues:</b>			
Intergovernmental revenues	\$ -	\$ -	\$ -
Investment income	\$ 38,895.00	\$ 34,665.00	\$ 23,667.00
Miscellaneous	\$ -	\$ -	\$ -
<b>Total Revenues:</b>	<b>\$ 38,895.00</b>	<b>\$ 34,665.00</b>	<b>\$ 23,667.00</b>
<b>Expenditures:</b>			
Capital outlay	\$ 191,975.00	\$ 45,898.00	\$ 80,635.00
Principal	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -
Debt issuance costs	\$ -	\$ -	\$ -
<b>Total Expenditures:</b>	<b>\$ 191,975.00</b>	<b>\$ 45,898.00</b>	<b>\$ 80,635.00</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ (153,079.00)</b>	<b>\$ (11,233.00)</b>	<b>\$ (56,968.00)</b>
<b>Other financing sources (uses):</b>			
Transfers in	\$ -	\$ -	\$ -
Transfers out	\$ (23,443.00)	\$ -	\$ (12,706.00)
Capital contributions from landowners	\$ 605,986.00	\$ -	\$ 590,006.00
Repayment to landowners	\$ -	\$ -	\$ -
Promissory notes issued	\$ -	\$ -	\$ -
Special assessment bond proceeds	\$ -	\$ -	\$ -
Discount on special assessment bonds issued	\$ -	\$ -	\$ -
Premium on special assessment bonds issued	\$ -	\$ -	\$ -
<b>Total Other financing sources (uses):</b>	<b>\$ 582,543.00</b>	<b>\$ -</b>	<b>\$ 577,300.00</b>
<b>Net change in fund balance</b>	<b>\$ 429,463.00</b>	<b>\$ (11,233.00)</b>	<b>\$ 520,332.00</b>
<b>Fund balances, beginning of year</b>	<b>\$ 2,479,101.00</b>	<b>\$ 2,380,341.00</b>	<b>\$ 762,699.00</b>
<b>Fund balance, end of period</b>	<b>\$ 2,908,564.00</b>	<b>\$ 2,369,108.00</b>	<b>\$ 1,283,031.00</b>

Northern Palm Beach County Improvement District  
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)  
From 10/1/2022 Through 6/30/2023

(In Whole Numbers)

	Unit 25	Unit 53
<b>Revenues:</b>		
Intergovernmental revenues	\$ -	\$ -
Investment income	\$ 298.00	\$ 112,147.00
Miscellaneous	\$ -	\$ -
<b>Total Revenues:</b>	<b>\$ 298.00</b>	<b>\$ 112,147.00</b>
<b>Expenditures:</b>		
Capital outlay	\$ -	\$ 3,337,635.00
Principal	\$ -	\$ -
Interest	\$ -	\$ -
Debt issuance costs	\$ -	\$ -
<b>Total Expenditures:</b>	<b>\$ -</b>	<b>\$ 3,337,635.00</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ 298.00</b>	<b>\$ (3,225,488.00)</b>
<b>Other financing sources (uses):</b>		
Transfers in	\$ -	\$ 34,514.00
Transfers out	\$ -	\$ (15,685.00)
Capital contributions from landowners	\$ -	\$ -
Repayment to landowners	\$ -	\$ -
Promissory notes issued	\$ -	\$ -
Special assessment bond proceeds	\$ -	\$ -
Discount on special assessment bonds issued	\$ -	\$ -
Premium on special assessment bonds issued	\$ -	\$ -
<b>Total Other financing sources (uses):</b>	<b>\$ -</b>	<b>\$ 18,829.00</b>
<b>Net change in fund balance</b>	<b>\$ 298.00</b>	<b>\$ (3,206,660.00)</b>
<b>Fund balances, beginning of year</b>	<b>\$ 20,209.00</b>	<b>\$ 5,507,925.00</b>
<b>Fund balance, end of period</b>	<b>\$ 20,507.00</b>	<b>\$ 2,301,266.00</b>



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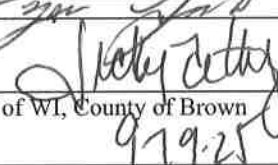
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## **NOTICE OF ANNUAL MEETING SCHEDULE**

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