



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
February 22, 2023
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes – January 25, 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) Unit No. 2C – Alton
Consider Change Order to J.W. Cheatham, LLC – Parcel G, Phase III (CO No. 7)
 - b) Unit No. 34 – Hidden Key
Consider First Amendment to Agreement with Sea Breeze Community Management Services, Inc.
 - c) General
Consider Declaration of Surplus Equipment
 - d) Payment Requests
- 7) **Regular Agenda**
 - a) General
 - i) Consider Acceptance of Annual Financial Report for the Fiscal Year Ended September 30, 2022–
Marcum, LLP
Ask for Public Comment
 - ii) Consider Resolution Approving Subaward and Grant Agreement for Hurricane Ian (2023-01)
Ask for Public Comment
 - b) Unit No. 2C – Alton
Status Report

- c) Unit No. 11 – PGA National
Consider Grant of Easement to FPL
Ask for Public Comment
 - d) Unit No. 16 – Palm Beach Park of Commerce
Consider Resolution to Accept Real Property (2023-02)
Ask for Public Comment
 - e) Unit No. 24 – Ironhorse
Consider Grant of Easement to FPL
Ask for Public Comment
 - f) Unit No. 43 – Mirasol
Consider Payment Request to WGI
Ask for Public Comment
 - g) Unit No. 53 - Arden
Status Report
- 8) Miscellaneous Reports:
- a) Engineer
 - b) Attorney
 - c) Executive Director - Public & Community Relations Report
- 9) Receive and File
- 10) Comments from the Board
- 11) Adjourn

Please note the following upcoming meetings:

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

April 26, 2023 – 8:00 a.m.- Regular Meeting

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 01/25/23**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:00 a.m. on January 25, 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 and Brian J. LaMotte; Executive Director Dan Beatty; and General Counsel Kenneth W. Edwards of Caldwell Pacetti, et al.

Also present were Director of Finance & Administration Katie Roundtree; District Engineer Kim Leser; District Clerk Susan Scheff; Director of Operations Ken Roundtree; Capital Construction/Permits Administrator Tim Helms; and Programs & Facilities Maintenance Administrator Jared Kneiss.

2) ESTABLISHMENT OF A QUORUM

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

3) ADDITIONS OR DELETIONS TO THE AGENDA

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

4) APPROVAL OF MINUTES

A **motion** was made by Mr. LaMotte, seconded by Mr. Cohn and unanimously passed approving the Minutes of the December 14, 2022 Regular Meeting.

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

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

6) CONSENT AGENDA

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

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

- a) Unit No. 2C - Alton
Consider Ratification of Change Order to J.W. Cheatham, LLC – Parcel G, Phase III (CO No. 6)
- b) Unit No. 16 – Palm Beach Park of Commerce
Consider Certificate of Correction
- c) Unit No. 18 – Ibis Golf & Country Club
 - i) Consider Purchase Order to Shenandoah Construction
 - ii) Consider Change Order to Solitude Lake Management, LLC (CO No. 1)
- d) Unit No. 31 – BallenIsles Country Club
Consider Purchase Order to Shenandoah Construction
- e) Unit No. 49 – Northern Palm Beach County Business Park
Consider Certificates of Correction (2)
- f) Payment Requests

copies of which are contained in applicable Northern files.

7) REGULAR AGENDA

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

Mr. Beatty began by showing the Board the unit map and displaying the site plan. He then showed various aerial photos of the area, beginning with the new hospital site and Pasteur Boulevard. He explained that the City has approved the site plan for the hospital and is proceeding with the approval processes needed for commencement of construction. Mr. Beatty reported that, after speaking with the City, they agreed to Northern's proceeding with the final lift of asphalt for Pasteur Boulevard, as well as other roadways within Unit 2C. Mr. Beatty then showed a photo of the future University of Florida parcel.

Mr. Boykin asked if there may be a problem with the final lift caused by heavy trucks involved in the hospital construction, and Mr. Beatty advised that there could be an issue, but it will then be the City's responsibility to fix. Once the final lift is completed, those roads will be turned over to the City to make any repairs or modifications necessary.

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

**b) UNIT OF DEVELOPMENT NO. 16 – PALM BEACH PARK OF COMMERCE
Consider Award of Contract to J.W. Cheatham, LLC**

Ms. Leser explained that this item is for consideration of an Award of Contract for the Venture Way extension project. She stated that in August of 2021, Northern amended the Unit's Plan of Improvements (POI) to add certain roadway improvements, including this extension. She explained that the project will include private improvements as well. She noted that the project was planned, designed and advertised for public bid in December. Ms. Leser reported that five bids were received on January 10, 2023, opened publicly and verified with the apparent low bidder being J.W. Cheatham, LLC in the amount of \$932,633.60 of which \$499,118.60 was for the public improvements and \$433,515.00 for the private improvements. She explained that the engineer's opinion of probable cost was higher at a total estimated project cost of \$1,186,057, so the lowest bid received is lower than the estimate.

Ms. Leser reported that Northern has entered into a Funding Agreement with the landowner for the private improvements, and the Landowner has provided funds amounting to 125% of the cost to construct the private improvements. Staff recommends approval of an Award of Contract for Construction and Purchase Order No. 23-281 to J.W. Cheatham, LLC in the amount of \$932,633.60 which includes \$499,118.60 for the public improvements and \$433,515.00 for private improvements.

Mr. Boykin noted that J.W. Cheatham always seems to come in under budget, and Mr. Beatty advised that the bids received were really tight with only a \$15,000 difference between the lowest two bidders. Mr. Boykin then asked if the bids were binding and Ms. Leser responded affirmatively.

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

A **motion** was made by Mr. LaMotte, seconded by Mr. Cohn and unanimously passed approving an Award of Contract for Construction and Purchase Order No. 23-281 to J.W. Cheatham, LLC, as presented.

**c) UNIT OF DEVELOPMENT NO. 21 – OLD MARSH
Consider Ratification of Change Order to Aquatic Vegetation Control, Inc.**

Mr. Beatty stated that in 2020, Northern entered into an amendment to the Unit's High-Level Maintenance Agreement (HLMA) in order to allow the Old Marsh Golf Club (POA) to assume responsibility for the aquatic weed control and marsh maintenance within Unit 21, Old Marsh. He explained that the condition of the lakes has deteriorated, and they are no longer in compliance with the South Florida Water Management District regulations. He stated that, as set forth in the HLMA, once Northern became aware of the situation, Staff contacted the POA. After approximately six months of meetings and discussions, the POA was unable to bring the lake conditions into compliance, so Northern is once again assuming control of those maintenance responsibilities. He advised that Northern has submitted an invoice to the POA for those services and payment has been received. Staff is requesting ratification of Change Order No. 5 to Aquatic Vegetation Control, Inc. adding Unit 21 back into their multi-unit Aquatic Weed Control & Marsh Maintenance contract.

Mr. Beatty noted that Northern has already received compliments from the residents on the job that has been done over the past six weeks.

Mr. LaMotte asked who determined that the lakes were no longer in compliance with SFWMD, and Mr. Beatty advised that Northern's Staff Biologist, Sam Payson, made that determination.

Mr. Boykin asked who the POA used to do the work, and Mr. Beatty advised that the POA used a previous contractor for Northern. He further explained that hand removal is necessary for this Unit and the previous contractor did not have the resources to perform this type of work in an acceptable manner.

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

A **motion** was made by Mr. LaMotte, seconded by Mr. Cohn and unanimously passed approving ratification of Change Order No. 5 in the additional amount of \$136,531.00 to Aquatic Vegetation Control, Inc.

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

Mr. Beatty began his report by initially displaying the unit map and site plan, followed by aerial photos of the project. He explained that there is currently a significant amount of construction activity in Pod D-Southeast and Pod I-North. He noted that some of the photos show the development of the community over time off in the distance. Mr. Beatty advised the Board that Northern has not heard anything further from Lennar with regard to pursuing additional bonds, noting that Lennar is aware that if they choose to develop future phases, there will not be sufficient bond funds to cover the public infrastructure costs.

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

8) MISCELLANEOUS REPORTS

a) ENGINEER

Ms. Leser had nothing to report.

b) ATTORNEY

Mr. Edwards stated that the Legislative Session will begin on March 7th and run through May 5th. He explained that a number of proposed bills have already been submitted, noting that there are always some that generally apply to special districts. He further explained that two bills have already been submitted due to some grievous actions by a special district to the southwest of Northern, and he briefly reviewed the potential ramifications of the pending bills, should they pass. Mr. Edwards advised that typically only 5% to 10% of the bills actually make it to the Governor for signature.

c) EXECUTIVE DIRECTOR

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

9) RECEIVE AND FILE

The following items were presented to be received and filed:

- U2C - Hospital Article - PB Post 01-14-23;
- U18 - State Road 7 Article - PB Post 01-02-23;
- U18 - SR 7 Lawsuit - Transportation Projects Article - PB Post 01-05-23;
- Assessment Collection Status;
- Northern Quarterly Financial Report; and
- Proof of Publication of Meeting Notice

copies of which are contained in Northern's records.

10) COMMENTS FROM THE BOARD

There were no further comments from the Board.

11) ADJOURN

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

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

President

Assistant Secretary



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EXECUTIVE SUMMARY

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

DATE: February 22, 2023

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

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

RE: Unit of Development No. 2C - Alton
Consider Change Order No. 7 to J.W. Cheatham, LLC
Artistry-Parcel G Phase III Improvement Project

Background

On November 29, 2021, Northern issued a contract to J.W. Cheatham, LLC to construct the Alton Parcel G, Phase III Improvement Project. Change Order No. 7 is an overall deduction in contract costs of (\$67,214.40) and represents a Final Adjustment to contract quantities for both public and private improvements. The adjustment also includes a deduction for unused permit and inspection fee allowances for a total deduction of (\$36,044.00) in Public Improvement costs and (\$31,170.40) in Private Improvement costs. These values have been reviewed by the Engineer of Record for accuracy.

Fiscal Impact

The reduction in Public Improvement costs totaling (\$36,044.00) will be credited to the bond fund account. The reduction in Private Improvement costs of (\$31,170.40) will be made available to fund future Private Improvements or be returned to the Developer should it not be needed.

Recommendation

Northern Staff and the District Engineer recommend approval of Change Order No. 7 to the J.W. Cheatham, LLC contract for Artistry-Parcel G Phase III in the amount of (\$67,214.40).



Celebrating
35
years

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

Engineering EB0003591
Surveying LB0003591
Landscape Architecture LC0000318

February 13th, 2023

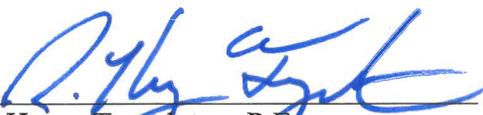
Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, FL 33418

Re: Unit 2C - Alton Parcel G, Phase III Improvements Project
NPBCID Job No. PRJ-628
J.W. Cheatham, LLC. – Change Order #7

To whom it may concern:

We have reviewed the attached Change Order No. 7, for the Alton Parcel G, Phase III Improvements Project and approve the change order as submitted. This change order is needed to adjust contract quantities to account for project over-runs and deductions. Please don't hesitate to contact me if you have any questions or require any additional information. Thank you.

Sincerely,



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

CC: Tim Helms

CHANGE ORDER

No. 7

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

DATE: 02/13/2023

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

PROJECT ENGINEER: Caulfield & Wheeler, Inc.

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

Description: Final quantity adjustment

Contractor: JW Cheatham , Inc.

Purpose: Final adjustment to contract quantities.

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ <u>2,865,622.20</u>	Original Contract Time Substantial Completion: 210 Days (June 27, 2022) Final Completion: 240 Days (July 27, 2022)
Previous Change Order No. <u>0</u> to No. <u>6</u> \$ <u>(637,318.55)</u>	Net change from previous Change Order <u>180 Days</u>
Contract Price prior to this Change Order \$ <u>2,228,303.65</u>	Contract Time prior to this Change Order Substantial Completion: 390 Days (Dec. 24, 2022) Final Completion: 420 Days (Jan. 23, 2022)
Net Increase of this Change Order \$ <u>-67,214.40</u>	Net Increase (decrease) of this Change Order <u>0 Days</u>
Contract Price with all approved Change Orders \$ <u>2,161,089.25</u>	Contract Time with all approved Change Orders Substantial Completion: 390 Days (Dec. 24, 2022) Final Completion: 420 Days (Jan. 23, 2023)

RECOMMENDED:
Caulfield & Wheeler, Inc.

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

ACCEPTED:
JW Cheatham , Inc.

By: 
Project Engineer

By: _____
Owner

By: _____
Contractor

Date: 02/13/2023

Date: _____

Date: _____

**J.W.
CHEATHAM
LLC**

**Road Building &
Earthmoving Contractors**

February 13, 2023

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

Attn: Mr. Hayes Templeton, PE

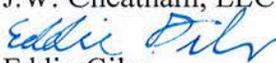
Re: **Unit 2C – Alton Neighborhood 5, Parcel G, Phase III Improvement Project PRJ 628**

Dear Mr. Templeton:

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

See attached "Exhibit A" schedule of values.

Please call should you have any questions.

Sincerely,
J.W. Cheatham, LLC

Eddie Giles
Project Manager



**Road Building &
Earthmoving Contractors**

Exhibit "A"

GENERAL CONDITIONS PUBLIC IMPROVEMENTS

Permit Fees (Allowance)	(0.5392) LS	@	\$70,000.00 /LS	<u>(\$37,744.00)</u>
			SUBTOTAL:	(\$37,744.00)

UTILITIES PUBLIC IMPROVEMENTS

8" Tapping Saddle Assembly/DBL Service (SUA Detail #28)	1 EA	@	\$1,700.00 /EA	<u>\$1,700.00</u>
			SUBTOTAL:	\$1,700.00

GENERAL CONDITIONS PRIVATE IMPROVEMENTS

Permit Fees (Allowance)	(0.4621) LS	@	\$60,000.00 /LS	(\$27,726.00)
Temporary Bahia Sod for ROW Stabilization	(9856.00) SF	@	\$0.40 /SF	<u>(\$3,942.40)</u>
			SUBTOTAL:	(\$31,668.40)

ROADWAY PRIVATE IMPROVEMENTS

Type III Asphaltic Concrete (Final Lift at Intersections)	96.00 SY	@	\$6.50 /SY	\$624.00
Type F Curb and Gutter	18.00 LF	@	\$15.00 /LF	\$270.00
Valley Curb	(110.00) LF	@	\$12.00 /LF	(\$1,320.00)
Detectable Warning Surface	(2.00) EA	@	\$500.00 /EA	(\$1,000.00)
Street Signs	(2.00) EA	@	\$2,000.00 /EA	(\$4,000.00)
6" Sidewalk on Compacted Subgrade	43.00 SF	@	\$4.00 /SF	\$172.00
2" Sch 40 PVC Conduit (F&I Underground)	980.00 LF	@	\$5.30 /LF	\$5,194.00
4" Sch 40 PVC Conduit (F&I Underground)	60.00 LF	@	\$9.30 /LF	<u>\$558.00</u>
			SUBTOTAL:	\$498.00

GRAND TOTAL: -\$67,214.40



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EXECUTIVE SUMMARY

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

DATE: February 22, 2023

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

RE: Unit of Development No. 34 – Hidden Key
Consider First Amendment to Agreement between Northern Palm Beach County Improvement District and Sea Breeze Community Management Services, Inc.

Background

On July 25, 2018, the District entered into an Agreement for the provision of management services for Public Improvements owned by the District within its Unit of Development No. 34. The bulk of these services include receiving and responding to complaint calls associated with the unmanned gated access as well as irrigation of Northern-owned landscaping. Sea Breeze Community Management Services has performed extremely well and continue to provide cost efficient services to the District. Attached is a proposed First Amendment to the Agreement with Sea Breeze Community Management Services, Inc. for the continued provisions of these services.

Fiscal Impact

The monthly fee will be incorporated into the FY 2023/2024 budget and subsequent fiscal years' budgets for Unit 34, Hidden Key.

Recommendation

Northern Staff and General Counsel recommend approval of the proposed First Amendment to the Agreement with Sea Breeze Community Management Services, Inc.

**FIRST AMENDMENT TO
AGREEMENT BETWEEN NORTHERN PALM BEACH COUNTY IMPROVEMENT
DISTRICT AND SEA BREEZE MANAGEMENT SERVICES, INC.
(UNIT OF DEVELOPMENT NO. 34)**

This First Amendment (the “First Amendment”) shall be effective as of the ___ day of _____, 2023 (the “Effective Date”) and is being entered into by and between **NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT** (the “District”), an independent special district of the State of Florida, whose administrative office is located at 359 Hiatt Drive, Palm Beach Gardens, Florida 33418 and **SEA BREEZE COMMUNITY MANAGEMENT SERVICES, INC.** (the “Manager”) located at 4227 Northlake Blvd., Palm Beach Gardens, Florida 33410.

WITNESSETH

WHEREAS, on July 25, 2018, the District and Manager entered into an Agreement for the Manager’s provision of management services for Public Improvements owned by the District within its Unit of Development No. 34; and

WHEREAS, the District and Manager wish to amend the Agreement in the manner set forth in this First Amendment to the Agreement.

NOW THEREFORE, for and in consideration of the mutual agreements and understandings set forth herein, the receipt and sufficiency of which is hereby acknowledged, the District and Manager do agree as follows:

(1) **Recitals.** The above recitals are true and correct to the knowledge of the parties hereto and are incorporated herein and made a part hereof by this reference.

(2) **Amendments.** The Agreement is amended as follows:

(a) The term of the Agreement as currently set forth in Section 4 thereof, may thereafter be extended on an annual October 1 through September 30 fiscal year basis for up to five (5) additional annual fiscal year renewals, if the parties should so agree, but such extensions are at the District’s sole discretion.

(b) The email address for the District contained in subsection 11.1 is amended to be: Danvers@npbcid.org.

(c) Exhibit “C” to the Agreement is deleted in its entirety and the provisions of the attached Amended Exhibit “C” shall be substituted in place thereof.

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

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

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

(6) **Effective Date.** The Effective Date of this First Amendment shall be the date it has been signed by both the District and Manager in accordance with the formalities set forth herein

IN WITNESS WHEREOF, the District and Manager have hereunto set their hands and official seals on the dates hereinafter set forth.

Executed by the District this ____ day of _____, 2023.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

By: _____
Assistant Secretary

By: _____
Print: _____
Title: _____

Executed by the Manager this ____ day of _____, 2023.

[CORPORATE SEAL]

SEA BREEZE COMMUNITY
MANAGEMENT SERVICES, INC.

By: _____
Print: _____
Title: _____

AMENDED EXHIBIT "C"
FEE AND COST SCHEDULE

1. Management Service Fees. The Manager's provision of Management Services are currently being compensated at the rate of \$1,567.85 per month and invoiced monthly.

2. Maintenance Personnel Fees. The Manager shall be paid at the rate of \$25.00 per hour (With A Minimum Charge of \$50.00) for maintenance personnel providing minor maintenance services. Maintenance personnel services shall be itemized, reflect services provided, and invoiced monthly.

3. Disbursements. The Manager's out-of-pocket disbursements shall be itemized and invoiced at cost and without markup on a monthly basis. Provided photocopies shall be reimbursed at the rate of .15 cents per single sided page black & white or at .25 cents per single sided page for color.



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EXECUTIVE SUMMARY

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

DATE: February 22, 2023

FROM: Katie Roundtree, Director of Finance and Administration

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

RE: Consider Declaration of Surplus Equipment

Background

Section 274.05, Florida Statutes, provides that Northern may offer property it designates as surplus property for donation to other governmental units as defined in §274.01 (1), Florida Statutes, or to a private non-profit agency as defined in §273.01 (3), Florida Statutes. Alternatively, under Section 274.06, Florida Statutes, if the property is without commercial value it may be donated, destroyed, or abandoned. Attached is a listing of equipment that was designated obsolete during the most recent inventory. The equipment consisted largely of laptop and desktop computers that have been replaced by updated equipment.

The computers will be disposed of in an environmentally responsible manner. KDT Solutions, Northern's computer consultant, will destroy the hard drives and appropriately dispose of the hardware.

Fiscal Impact

Replacement equipment has been purchased with funds budgeted in this and previous fiscal years.

Recommendation

Northern Staff recommends the Board declare the items listed as surplus and approve the disposal of obsolete items.

**IT Disposal List for Board Approval
February 22, 2023**

Item Description	Asset Tag	Serial Number/computer name	Issues	Comments
HP Laptop	1543	W10-5CD6164BXH	Obsolete	Replaced
Dell Laptop	1606	W10-J73GRC2	Obsolete	Replaced
HP Laptop	1544A	W10-CND6033WB3	Obsolete	Replaced
Dell Desktop	1649	TraneACSystem	Obsolete	Replaced
Dell Desktop	1751	W10-2R6L1J2	Obsolete	Replaced
iPad	1738	DLXW43L7J294	Obsolete	Replaced

**RECOMMENDED DISBURSEMENTS FOR
FEBRUARY 22, 2023 BOARD MEETING**

	BOND/COI**	EIPC*	NOTE PROCEEDS	LANDOWNER FUNDS	TOTALS
Unit No. 2C - Alton	100,894.15			117,810.84	218,704.99
Unit No. 5 - Henry Rolf			1,102.00		1,102.00
Unit 16 - P. B. Park of Commerce	150.77	-		50.25	201.02
Unit No. 18 - Ibis Golf & CC		236,874.15			236,874.15
Unit No. 53 - Arden	925,668.39				925,668.39
General		10,834.20			10,834.20
	1,026,713.31	247,708.35	1,102.00	117,861.09	1,393,384.75

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 169

FEBRUARY 22, 2023

	BOND	LANDOWNER FUNDS	TOTALS
CONSTRUCTION:			
J. W. Cheatham, LLC (Alton Parcel G Phase 3)	<u>98,298.10</u>	<u>117,810.84</u>	
			216,108.94
MISCELLANEOUS:			
NPBCID Reimbursement (NPBCID Auditor)	460.65		
(NPBCID Personnel time)	<u>2,135.40</u>		
			2,596.05
	100,894.15	117,810.84	218,704.99

**UNIT OF DEVELOPMENT NO. 5
DISBURSEMENT NO. 16
FEBRUARY 22, 2023**

	<u>NOTE PROCEEDS</u>	<u>TOTAL</u>
PROFESSIONAL SERVICES:		
Caldwell & Pacetti	<u>1,102.00</u>	
(Legal Services)		1,102.00
	<u>1,102.00</u>	<u>1,102.00</u>

**UNIT OF DEVELOPMENT NO. 16
DISBURSEMENT NO. 133
FEBRUARY 22, 2023**

	<u>BONDS</u>	<u>LANDOWNER FUNDS</u>	<u>TOTAL</u>
ENGINEERING:			
Kimley-Horn & Assoc.	<u>150.77</u>	<u>50.25</u>	
(Venture Way P.E. Services)			201.02
	<u>150.77</u>	<u>50.25</u>	<u>201.02</u>

**UNIT OF DEVELOPMENT NO. 18
DISBURSEMENT NO. 193
FEBRUARY 22, 2023**

EIPC

TOTAL

CONSTRUCTION:

Solitude Lake Mgmt, LLC

(Ibis Lake Alum PRJ#621)

236,874.15

236,874.15

236,874.15

236,874.15

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 118
FEBRUARY 22, 2023**

	BOND	COST OF ISSUANCE	TOTAL
CONSTRUCTION:			
Centerline Utilities, Inc. (PODS D-southeast, D-southwest & I-north)	<u>896,873.39</u>		896,873.39
ENGINEERING:			
Michael Schorah & Assoc. (PE Construction Phase)	<u>26,615.25</u>		26,615.25
MISCELLANEOUS:			
NPBCID Reimbursements: (NPBCID Auditor)	896.75		
(NPBCID Personnel Time)	<u>1,283.00</u>		2,179.75
	<u>925,668.39</u>	-	<u>925,668.39</u>

**GENERAL
DISBURSEMENT NO. 81
FEBRUARY 22, 2023**

EIPC

TOTAL

CONSTRUCTION:

Data Flow Systems, Inc.

(U#5B,5D,11,18,21 & 43 PLC Upgrade)

10,834.20

10,834.20

10,834.20

10,834.20



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: February 22, 2023

FROM: Katie Roundtree, Director of Finance and Administration

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

RE: Consider Acceptance of Annual Financial Report for the Fiscal Year Ended September 30, 2022–Marcum, LLP

Background

A copy of the audit and Annual Financial Report for the fiscal year ended September 30, 2022 has been provided to each of the board members under separate cover. Northern’s Auditors, Marcum LLP, have included in the package a separate report of “communication to those charged with governance.” Staff is pleased to report that the audit reflects an unmodified opinion as well as no adverse Management Letter comments.

Fiscal Impact

There is no fiscal impact associated with this action.

Recommendation

Northern Staff recommends acceptance of the Annual Financial Report for the Fiscal Year Ended September 30, 2022.

**ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR
ENDED SEPTEMBER 30, 2022-MARCUM, LLP**

This document will be distributed under separate cover.

February ___, 2023

To the Board of Supervisors, the Budget, Banking and Audit Committee, and the Executive Director
Northern Palm Beach County Improvement District
Palm Beach Gardens, Florida

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Northern Palm Beach County Improvement District (the "District") for the fiscal year ended September 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 9, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended September 30, 2022. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no sensitive estimates affecting the financial statements presented during the fiscal year ended September 30, 2022.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February __, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Budgetary Comparison Schedule – General Fund and Management's Discussion and Analysis, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining nonmajor fund financial statements, the combined schedule of bonds payable and individual schedule of bonds payable, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section and the other information section which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Board of Supervisors, the Budget, Banking and Audit Committee, and the Executive Director and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Marcum LLP

Tentative - For Discussion Only
Purposes Only



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: February 22, 2023

FROM: Katie Roundtree, Director of Finance & Administration

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

RE: Consider Resolution Approving Subaward and Grant Agreement for Hurricane Ian (2023-01)

Background

Hurricane Ian struck Florida on September 28, 2021, causing widespread damage throughout the State. Northern is responsible for stormwater management in the area and, in anticipation of the storm, lowered the water levels in the area using stormwater pump stations and operable gates. As a result of the Governor's Disaster Declaration, Northern can request reimbursement for the usage of stormwater pumps to lower water levels and move water during the rain event. Reimbursement from the Department of Homeland Security through the Federal Emergency Management Agency (FEMA), as well as the State of Florida Department of Emergency Management varies for each project depending upon the type of expense. Reimbursement for equipment usage has been approved for 100% reimbursement by the Federal program.

The Federal grant program provides funds to the State government, who in turn, passes the funds to the sub-recipient. The State issues Funding Agreements with sub-recipients for each FEMA approved project. Northern has received a Funding Agreement for approval. The attached Resolution No. 2023-01 approves the Funding Agreement and designates individuals to approve and sign any future Funding Agreements for Northern.

Fiscal Impact

Northern Staff estimates reimbursement of approximately \$59,000 submitted from Federal and State sources. The exact amount will be finalized as review each submittal is completed.

Recommendation

Northern Staff and Consultants recommend approval of the attached Resolution No. 2023-01 and Funding Agreement, as well as future similar Funding Agreements as approved by the State of Florida Department of Emergency Management. The agreement also designates signatories for execution of this Funding Agreements related to Hurricane Ian.

RESOLUTION NO. 2023-01

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
RESOLUTION FOR APPROVAL OF FEDERALLY-FUNDED
SUBAWARD AND GRANT AGREEMENT; DESIGNATION OF
AUTHORIZED REPRESENTATIVES, AGENTS AND SIGNATORIES;
SETTING OF AN EFFECTIVE DATE**

WHEREAS, the State of Florida Division of Emergency Management has been designated as a ‘pass-through entity’ for the purposes of issuing subawards of Federal awards and grants provided by the Department of Homeland Security for debris removal, emergency protective measures and repair or replacement of disaster damaged facilities; and

WHEREAS, the Northern Palm Beach County Improvement District is an authorized governmental entity entitled to seek and receive such subawards from the State of Florida Division of Emergency Management; and

WHEREAS, the Northern Palm Beach County Improvement District has received from the State of Florida Division of Management Services a Federally-Funded Subaward and Grant Agreement for the project involving and therein identified as DR-4673-Hurricane Ian; and

WHEREAS, this Resolution authorizes the acceptance by Northern Palm Beach County Improvement District of the above identified current pending Federally-Funded Subaward and Grant Agreement and all future submitted Federally-Funded Subaward and Grant Agreements that are received, pursuant to and in accordance the provisions of this Resolution.

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

SECTION 1. The above recitals are incorporated herein and made a part hereof.

SECTION 2. We hereby approve and agree to the terms and provisions of the attached Federally-Funded Subaward and Grant Agreement that is identified as Agreement Number Z2979 and all such similar Federally-Funded Subaward and Grant Agreements that may hereinafter be received. By such approval, we hereby authorize the execution of the affixed Federally-Funded Subaward and Grant Agreement that is identified as Agreement Number Z2979.

SECTION 3. We hereby designate our President, Matthew Boykin, as our “Authorized Agent” for this and all such similar Federally-Funded Subaward and Grant Agreements that may be received and further authorize his execution of this and all such future Federally-Funded Subaward and Grant Agreements.

SECTION 4. We hereby designate our Executive Director, C. Danvers Beatty to act as our “Primary Agent” and our Director of Finance and Administration, Kathleen Roundtree, C.P.A., to act as our “Alternate Agent”, for this and all such similar Federally-Funded Subaward and Grant Agreements that may hereinafter be received.

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

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

UNANIMOUSLY PASSED AND ADOPTED this ___ day of February, 2023.

ATTEST:

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

By: _____
Assistant Secretary

By: _____
Print: _____
Title: _____

[DISTRICT SEAL]

C. This Agreement establishes the relationship between the Division and the Subrecipient to allow the Division to pay grant funds to the Subrecipient.

THEREFORE, the Division and the Subrecipient agree to the following:

(1) APPLICATION OF STATE LAW TO THIS AGREEMENT

2 CFR § 200.302 provides: "Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds." Therefore, section 215.971, Florida Statutes, entitled "Agreements funded with federal or state assistance," applies to this Agreement.

(2) LAWS, RULES, REGULATIONS AND POLICIES

a. Performance under this Agreement is subject to 2 CFR Part 200, entitled "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards."

b. In addition to the foregoing, the Subrecipient and the Division shall be governed by all applicable State and Federal laws, rules, and regulations. Any express reference in this Agreement to a particular statute, rule, or regulation in no way implies that no other statute, rule, or regulation applies. The applicable statutes, rules, or regulations are the statutes, rules, or regulations in effect at the time of the declaration of the incident through which federal funds are awarded, or as otherwise indicated as retroactively applied.

(3) CONTACT

a. In accordance with section 215.971(2), Florida Statutes, the Division's Grant Manager shall be responsible for enforcing performance of this Agreement's terms and conditions and shall serve as the Division's liaison with the Subrecipient. As part of his/her duties, the Grant Manager for the Division shall:

- i. Monitor and document Subrecipient performance; and
- ii. Review and document all deliverables for which the Subrecipient requests payment.

b. The Division's Grant Manager for this Agreement is:

Name Jennifer Stallings
Title Grant Program Manager
Bureau of Recovery
Address: Florida Division of Emergency Management
 2555 Shumard Oak Blvd.
 Tallahassee, FL 32399-2100
Telephone: (850) 815-4408
Email: Jennifer.Stallings@em.myflorida.com

c. The name and address of the Representative of the Subrecipient responsible for the administration of this Agreement is:

Name: _____
Address: _____

Telephone: _____

Email: _____

d. In the event that different representatives or addresses are designated by either party after execution of this Agreement, notice of the name, title, and address of the new representative will be provided to the other party in writing via letter or electronic email.

e. Systems Access: It is the Subrecipient's responsibility to maintain current active users in the Division's grants management system in accordance with Attachment B to this Agreement ("Systems Access Form").

(4) TERMS AND CONDITIONS

This Agreement contains all the terms and conditions agreed upon by the parties.

(5) EXECUTION

This Agreement may be executed in any number of counterparts, of which may be taken as an original.

(6) MODIFICATION

Either party may request modification of the provisions of this Agreement. Changes which are agreed upon shall be valid only when in writing, signed by each of the parties, and attached to the original of this Agreement.

(7) SCOPE OF WORK

The Subrecipient shall perform the work as approved by FEMA and provide the necessary documentation to substantiate work completed.

(8) PERIOD OF AGREEMENT/PERIOD OF PERFORMANCE

The Period of Agreement establishes a timeframe for all Subrecipient contractual obligations to be completed. Upon execution by both parties, this Agreement shall begin on the first day of the incident period for the disaster applicable to the agreement and shall end upon closeout of the Subrecipient's account for this disaster by the Federal Awarding Agency, unless terminated earlier as specified elsewhere in this Agreement. This Agreement survives and remains in effect after termination for the herein referenced State and Federal audit requirements and the referenced required records retention periods. Work may only be performed during the timeframes established and approved by FEMA for each Category of Work type.

(9) FUNDING

a. The amount of total available funding for this subgrant is limited to the amount obligated by the Federal Awarding Agency for all projects approved for this Subrecipient for DR - 4673 - Hurricane Ian. Payments to Subrecipients are contingent upon the granting of budget authority to the Division.

b. Pursuant to section 252.37(5)(a), Florida Statutes, unless otherwise specified in the General Appropriations Act, whenever the State accepts financial assistance from the Federal Government or its agencies under the Federal Public Assistance Program and such financial assistance is conditioned upon a requirement for matching funds, the State shall provide the entire match requirement for state agencies and one-half of the required match for grants to Local governments. **Affected Local governments shall be required to provide one-half of the required match prior to receipt of such financial assistance. Section 252.37, Florida Statutes, does not**

apply to Subrecipients that are considered Private Non-Profit entities, therefore the entire non-federal share shall be the responsibility of the Private Non-Profit Subrecipient.

c. The Executive Office of the Governor may approve a waiver to local governments for the Non-Federal match requirement. The local government must apply for the waiver in accordance with Section 252.37(5)(b), Florida Statutes. Local governments must apply for the match waiver independently from their respective County.

(10) PAYMENT

a. The payment method used by the Division is either a Cost Reimbursement or an Advance Payment. Advance payments will be governed by Chapter 216, Florida Statutes.

b. The Division's Grant Manager, as required by section 215.971(2)(c), Florida Statutes, shall reconcile and verify all funds received against all funds expended during the grant agreement period and produce a final reconciliation report. The final report must identify any funds paid in excess of the expenditures incurred by the Subrecipient.

(11) REPAYMENTS

a. Refunds or repayments of obligated funds may be paid to the Division through check or through a payment plan as approved by the Department of Financial Services. Additionally, FEMA may permit the Division to off-set against other obligated projects where deemed appropriate. In accordance with Chapter 255, Florida Statutes, the Subrecipient has 30 days to repay the funds from the issuance of the invoice from the Division. The Division may impose a 1% per month interest fee for unpaid invoices.

b. All refunds or repayments due to the Division under this Agreement are to be made payable to the order of "Division of Emergency Management," and must include the invoice number and the applicable Disaster and Project number(s) that are the subject of the invoice, and be mailed directly to the following address:

Division of Emergency Management
Cashier
2555 Shumard Oak Boulevard
Tallahassee FL 32399-2100

(12) RECORDS

a. As required by 2 CFR § 200.334, and modified by Florida Department of State's record retention requirements (Fla. Admin. Code R. 1B-24.003), the Subrecipient shall retain sufficient records to show its compliance with the terms of this Agreement and all relevant terms and conditions of the award paid from funds under this Agreement, for a period of five (5) years from the date of submission of the final expenditure report. This period may be extended for reasons including, but not limited to, litigation, fraud, or appeal. As required by 2 CFR § 200.303(e), the Subrecipient shall take reasonable measures to safeguard protected personally identifiable information and other information the Federal Awarding Agency or the Division designates as sensitive or the Subrecipient considers sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

b. The Subrecipient shall maintain all records for the Subrecipient and for all subcontractors or consultants to be paid from funds provided under this Agreement, including documentation of all program costs, in a form sufficient

to determine compliance with the requirements and objectives of the award and all other applicable laws and regulations.

(13) AUDITS

a. The Subrecipient shall comply with the audit requirements contained in 2 CFR Part 200, Subpart F.

b. As required by 2 CFR § 200.337(a), “The Federal awarding agency, Inspectors General, the Comptroller General of the United States, and the [Division], or any of their authorized representatives, shall enjoy the right of access to any documents, papers, or other records of the [Subrecipient] which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the [Subrecipient’s] personnel for the purpose of interview and discussion related to such documents.” The right of access is not limited to the required retention period but lasts as long as the records are retained (2 CFR § 200.337(c)).

c. As required by 2 CFR § 200.332(a)(5), the Division, the Chief Inspector General of the State of Florida, the Florida Auditor General, or any of their authorized representatives, shall enjoy the right of access to any documents, financial statements, papers, or other records of the Subrecipient which are pertinent to this Agreement, in order to make audits, examinations, excerpts, and transcripts. The right of access also includes timely and reasonable access to the Subrecipient’s personnel for the purpose of interview and discussion related to such documents.

(14) REPORTS

a. Consistent with 2 CFR § 200.329, the Subrecipient shall provide the Division with quarterly reports and any applicable financial reporting, including reports required by the Federal Funding Accountability and Transparency Act (FFATA). These reports shall include the current status and progress by the Subrecipient and, as applicable, all subcontractors in completing the work described in the Scope of Work and the expenditure of funds under this Agreement, in addition to any other information requested by the Division.

	Reporting Time Period	Subrecipient Report Submittal Deadline
Quarter 1 (Q1)	October 1 – December 31	January 15
Quarter 2 (Q2)	January 1 – March 31	April 15
Quarter 3 (Q3)	April 1 – June 30	July 15
Quarter 4 (Q4)	July 1 – September 30	October 15

b. The Subrecipient agrees to submit quarterly reports to the Division no later than fifteen (15) days after the end of each quarter of the program year and to submit quarterly reports each quarter until one quarter past the closeout of each project in the Division’s Grant Management System. The ending dates for each quarter of the program year are March 31, June 30, September 30, and December 31.

c. The closeout report is due sixty (60) days after completion of each project worksheet associated with the applicant executing this Agreement, or sixty (60) days after termination of this Agreement, whichever first occurs.

d. The Subrecipient shall provide additional program reports, updates, or information that may be required by the Division or the Federal awarding agency.

(15) MONITORING

a. The Division shall monitor the performance of the Subrecipient under this Agreement to ensure that the Scope of Work is being accomplished within the specified time periods, and that other performance goals are being met.

b. The Subrecipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the Division. In the event that the Division determines that an audit of the Subrecipient is appropriate, the Subrecipient agrees to comply with any additional instructions provided by the Division to the Subrecipient regarding such audit.

c. Small Projects, as defined in 44 CFR § 206.203, that are obligated above the Federal Simplified Acquisition Threshold (SAT) will be subject to enhanced oversight and monitoring by the Division as authorized by 2 CFR § 200.332(a)(2).

(16) LIABILITY

a. Unless the Subrecipient is a State agency or political subdivision, as defined in section 768.28(2), Florida Statutes, the Subrecipient is solely responsible to third parties it deals with in carrying out the terms of this Agreement. As authorized by section 768.28(19), Florida Statutes, Subrecipient shall hold the Division harmless against all claims of whatever nature by third parties arising from the work performance under this Agreement. For purposes of this Agreement, Subrecipient agrees that it is not an employee or agent of the Division but is an independent contractor.

b. As required by section 768.28(19), Florida Statutes, any Subrecipient which is a State agency or political subdivision, as defined in section 768.28(2), Florida Statutes, agrees to be fully responsible for its negligent or tortious acts or omissions which result in claims or suits against the Division and agrees to be liable for any damages proximately caused by the acts or omissions to the extent set forth in section 768.28, Florida Statutes. Nothing herein is intended to serve as a waiver of sovereign immunity by any Subrecipient to which sovereign immunity applies. Nothing herein shall be construed as consent by a State agency or subdivision of the State of Florida to be sued by third parties in any matter arising out of any contract.

(17) TERMINATION

This Agreement terminates upon the completion of all eligible work and payment of all eligible costs in accordance with the Public Assistance Program requirements. The Division and Subrecipient agree that all records will be maintained until the conclusion of any record retention period.

(18) PROCUREMENT

a. The Subrecipient must ensure that any procurement involving funds authorized by the Agreement complies with all applicable Federal and State laws and regulations, including 2 CFR §§ 200.318 through 200.327 as well as Appendix II to 2 CFR Part 200 (entitled "Contract Provisions for Non-Federal Entity Contracts Under Federal Awards"). Additional requirements, guidance, templates, and checklists regarding procurement may be obtained through the FEMA Procurement Disaster Assistance Team. Resources found here: <https://www.fema.gov/grants/procurement>.

b. The Subrecipient must include all applicable federal contract terms for all contracts for which federal

funds are received.

If the Subrecipient contracts with any contractor or vendor for performance of any portion of the work required under this Agreement, the Subrecipient must incorporate into its contract with such contractor or vendor an indemnification clause holding the Federal Government, its employees and/or their contractors, the Division, its employees and/or their contractors, and the Subrecipient and its employees and/or their contractors harmless from liability to third parties for claims asserted under such contract.

c. The Subrecipient must monitor and document, in the quarterly report, the contractor's progress in performing its work on its behalf under this Agreement in addition to its own progress.

d. The Subrecipient must ensure all contracts conform to sections 287.057 and 288.703, Florida Statutes, as applicable.

(19) ATTACHMENTS

a. All attachments to this Agreement are incorporated as if set out fully.

b. In the event of any inconsistencies or conflict between the language of this Agreement and the attachments, the language of the attachments shall control, but only to the extent of the conflict or inconsistency.

c. This Agreement has the following attachments:

- i. Attachment A – Certification Regarding Debarment
- ii. Attachment B – Systems Access Form
- iii. Attachment C – Certification Regarding Lobbying

IN WITNESS WHEREOF, the parties hereto have executed this Agreement.

SUBRECIPIENT: Northern Palm Beach County Improvement District

By: _____

(Signature)

Name: _____

Title: _____

Date: _____

**STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT**

By: _____
Governor's Authorized Representative

Date: _____

Attachment A

**CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY
and VOLUNTARY EXCLUSION**

The Subrecipient certifies, to the best of its knowledge and belief, that it and its principals:

1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
2. Have not within the five-year period preceding entering into this Agreement had one or more public transactions (Federal, State, or Local) terminated for cause or default; and
3. Have not within the five-year period preceding entering into this proposal been convicted of or had a civil judgment rendered against them for:
 - a) the commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or Local) transaction or a contract under public transaction, or b) violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification, or destruction of records, making false statements, or receiving stolen property.

The Subrecipient understands and agrees that the language of this certification must be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, contracts under grants, loans, and cooperative agreements) and that all contractors and sub-contractors must certify and disclose accordingly.

The Subrecipient further understands and agrees that this certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into.

By: _____
Signature

Name and Title
359 Hiatt Drive
Street Address
Palm Beach Gardens, FL, 33418
City, State, Zip

Date

Northern Palm Beach County Improvement District

Subrecipient's Name
Z2979

DEM Contract Number

Attachment B

SYSTEMS ACCESS

The **System Access Form** is submitted with each new disaster or emergency declaration to identify the Subrecipient's contacts for the FDEM Grants Management System in order to enter notes, review notes and documents, and submit the documentation necessary to work the new event. The Systems Access Form is originally submitted as Attachment "B" to the PA Funding Agreement. The Subrecipient is responsible for regularly reviewing its contacts. Contacts should be removed within 14 days of separation, retirement, or are reassignment by the Subrecipient. A new form will only be needed if all listed contacts have separated from the Agency. If a new Systems Access form is submitted, all Agency Representatives currently listed as contacts that are not included on the updated form will be deleted from FDEM Grants Management System for the specified grant. All users must log in on a monthly basis to keep their accounts from becoming locked. **Note: the Systems Access Form is NOT a delegation of authority. A signatory must have an attached delegation of authority as appropriate.**

Instructions for Completion

Complete the form in its entirety, listing the name and information for all representatives who will be working in the FDEM Grant Management System. Users will be notified via email when they have been granted access. The user must log in to the FDEM Grants Management System within twelve (12) hours of being notified or their account will lock them out. Each user must log in within a sixty (60) day period or their account will lock them out. In the event you try to log in and your account is locked, users must submit a request for unlocking to RPA.Help@em.myflorida.com.

The form is divided into twelve blocks; each block must be completed where appropriate.

Block 1: "Authorized Agent" – This should be the highest authority in your organization who is authorized to sign legal documents on behalf of your organization. A subsequent new Authorized Agent must be designated through a letter on letterhead from the Subrecipient's Authorized Representative. It is recommended to delegate this authority to an organizational staff member to avoid delays in grant management (Only one Authorized Agent is allowed, and this person will have full access/authority unless otherwise requested).

Block 2: "Primary Contact" – This is the person designated by your organization to receive all correspondence and is our main point of contact. This contact will be responsible for answering questions, uploading documents, and submitting reports/requests in FDEM Grants Management System. The Authorized Agent may designate a new Primary Contact. (Only one Primary Contact is allowed, and this contact will have full access).

Block 3: "Alternate Contact" – This is the person designated by your organization to be available when the Primary is not. Either the Authorized Agent or Primary Contact may designate a new Alternate Contact. (Only one Alternate Contact is allowed, and this contact will have full access).

Block 4, 5, and 6: "Other" (Finance/Point of Contact, Risk Management-Insurance, and Environmental-Historic). Providing these contacts is essential in the coordination and communication required between State and Local subject matter experts. We understand that the same agent may be identified in multiple blocks, however we ask that you enter the name and information again to ensure we are communicating with the correct individuals.

Block 7 – 12: "Other" (Read Only Access) – There is no limit on "Other" contacts, but we ask that this be restricted to those that are going to actually need to log in and have a role in reviewing the information. This designation is only for situational awareness purposes as individuals with the "Other Read-Only" designation cannot take any action in FDEM Grants Management System.

Note: The Systems Access Form is NOT a delegation of authority. A signatory must have an attached delegation of authority as appropriate.

**SYSTEMS ACCESS FORM (CONTACTS)
FEMA/GRANTEE PUBLIC ASSISTANCE PROGRAM
FLORIDA DIVISION OF EMERGENCY MANAGEMENT**

Subrecipient: Northern Palm Beach County Improvement District

Box 1: Authorized Agent (Full Access)

Box 2: Primary Contact (Full Access)

Name
Signature
Organization / Official Position
Mailing Address
City, State, Zip
Daytime Telephone
E-mail Address

Name
Signature
Organization / Official Position
Mailing Address
City, State, Zip
Daytime Telephone
E-mail Address

Box 3: Alternate Contact (Full Access)

Box 4: Other-Finance/Point of Contact (Full Access)

Name
Signature
Organization / Official Position
Mailing Address
City, State, Zip
Daytime Telephone
E-mail Address

Name
Signature
Organization / Official Position
Mailing Address
City, State, Zip
Daytime Telephone
E-mail Address

Box 5: Other-Risk Mgmt-Insurance (Full Access)

Box 6: Other-Environmental-Historic (Full Access)

Name
Signature
Organization / Official Position
Mailing Address
City, State, Zip
Daytime Telephone
E-mail Address

Name
Signature
Organization / Official Position
Mailing Address
City, State, Zip
Daytime Telephone
E-mail Address

The above contacts may utilize the FDEM Grants Management System to perform the Subrecipient's responsibilities regarding the Public Assistance Grant according to their level of access. The Subrecipient is responsible for ensuring that all contacts are correct and up-to-date.

Subrecipient Authorized Representative Signature

Date

Attachment C
Certification Regarding Lobbying

APPENDIX A, 44 CFR PART 18 – CERTIFICATION REGARDING LOBBYING

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all Subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

The Subrecipient or contractor, _____, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. Chap. 38, Administrative Remedies for False Claims and Statements, apply to this certification and disclosure, if any.

Signature of Subrecipient/contractor's Authorized Official

Name and Title of Subrecipient/contractor's Authorized Official

Date

UNIT NO. 2C – ALTON

STATUS REPORT



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

EXECUTIVE SUMMARY

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

DATE: February 22, 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 Grant of Easement to FPL
Permit No. PER-11-484 – FPL Ryder-Skypass

Background

Florida Power and Light Company (FPL) has applied for a Permit to install a new transmission line within property owned by Northern located north of SR710 (Beeline Highway) and east of SFWMD C-18 Canal. The FPL Ryder-Skypass 230kV injection transmission line is planned to provide increased regional reliability, including northeastern Palm Beach County, as mandated by the North American Electric Reliability Corporation Critical Infrastructure Protection Plan (NERC CIP). The work will involve connection to existing FPL infrastructure and installation of new concrete poles. In conjunction with the permitted work, FPL is requesting that Northern grant a 15-foot-wide utility easement running parallel with the north ROW line of SR710. The initial sketch and descriptions for the requested easement have been reviewed by Keshavarz & Associates, Inc. (which is under contract with Northern to perform plat and survey services) with only minor comments given. However, as of the date of preparation of this Executive Summary, final review of the submitted revised sketch and legal descriptions has not been concluded, but is expected shortly.

Fiscal Impact

There are no currently known fiscal impacts associated with the granting of this utility easement to FPL.

Recommendation

Subject to the review and approval of the revised sketch and legal descriptions, the District Engineer and General Counsel recommend approval of the grant of the referenced easement to Florida Power and Light Company.

Prepared by and Return to:

Samantha J. Saucier
FLORIDA POWER & LIGHT COMPANY
700 Universe Blvd. B2A/JB
Juno Beach, Florida 33408

Affected FPL Parcel# PB-018.000, PB-018.100
Parcel ID# 52424216000005030, 52424209000007010

EASEMENT

KNOW ALL MEN BY THESE PRESENTS that the Northern Palm Beach County Improvement District, an independent special district of the State of Florida (“**Grantor**”), whose legal mailing address is 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, in consideration of the payment of \$1.00 and other good and valuable consideration, the adequacy and receipt of which is hereby acknowledged, grant and give to Florida Power & Light Company, whose address is P.O. Box 14000, Juno Beach, Florida 33408-0420, and its successors and/or assigns (“**Grantee**”), a perpetual non-exclusive easement (the “**Easement**”) for the installation, construction, operation and maintenance of overhead and underground electric utility facilities, including wires, poles, guys, cables, conduits and appurtenant equipment, upon Grantee being issued a permit for their initial installation and construction from Grantor (all of the foregoing hereinafter referred to as “**Facilities**”) to be installed from time to time; with the right to reconstruct, improve, add to, enlarge, change the voltage, as well as, the size of and remove such facilities or any of them within the easement area described as follows:

See composite Exhibit A attached hereto and made a part hereof (the “**Easement Area**”);

together with the right and privilege from time to time to reconstruct, inspect, alter, repair, improve, enlarge, add to, change the voltage, as well as the nature or physical characteristics of, replace, remove or relocate the Facilities or any part of them, install gates to existing or future fences (provided Grantee first obtains a permit issued by Grantor for such gate installation), lay temporary mats upon, across, over or under the Easement Area with all rights and privileges necessary or convenient for use thereof for the herein described purposes with regard to the Facilities, including, but not limited to, the right to cut and keep clear (i) all trees, undergrowth and other obstructions within the Easement Area, (ii) any dangerous trees on lands owned in fee by the Grantor that adjoin the Easement Area that may reasonably interfere with the proper construction, operation and maintenance of such Facilities or any part of them, and (iii) the right to mark the location of any underground Facilities by above ground and other suitable markers for the purpose of exercising and enjoying the rights granted by this Easement. Notwithstanding the foregoing, Grantee shall not reconstruct, inspect, alter, improve, enlarge, add to, change the voltage, nature or physical characteristics of, replace, remove or relocate such Facilities or any part of them in a matter that is substantially and materially different than Grantee's initial installation of Facilities without Grantor's prior written consent, which consent shall not be unreasonably withheld, conditioned or delayed. Provided, Grantee shall release, in recordable form, some or all of this Easement upon the written request of Grantor if the above approved uses of the Easement are abandoned by Grantee, and thereupon remove any therein Facilities at no cost to the Grantor.

Grantor, however, reserves the right and privilege to use the Easement Area for agricultural, governmental, emergency and such other purposes.

Notwithstanding anything contained herein to the contrary: (a) by the execution and delivery hereof Grantor acknowledges and agrees that (i) Grantor's future activities or installations within the Easement Area shall not interfere or be inconsistent with the use, occupation and maintenance of the Easement Area by Grantee, or cause a hazardous condition provided: (A) a means of ingress and egress over and through the Easement Area by the Grantor and its designated agents for pedestrian, motor vehicles and equipment shall not be prohibited or unduly restricted and (B) the use, occupation, inspection, operation, maintenance, upgrade to or replacement of Grantor's existing improvements and facilities located within the Easement Area by the Grantor and its designated agents may continue hereunder, provided any such upgrades or replacements to Grantor's existing improvements and facilities do not expand the existing occupied area or silhouette (i.e., existing footprint, size and/or height) of the Grantor's existing improvements and facilities in a material manner or interfere or be inconsistent with the use of the Easement Area by Grantee or cause a hazardous condition, as reasonably determined in writing and provided to the Grantor by Grantee which determination may be challenged by the Grantor in writing provided to Grantee, and (ii) except for locations within which Grantor's existing improvements and facilities are located, no portion of the Easement Area shall hereinafter be excavated, altered, obstructed or paved and no new building, well, irrigation system, structure, obstruction or improvement (including any improvements for recreational activities) shall hereinafter be located, installed or constructed by the Grantor or the successors or assigns of Grantor that is inconsistent with the herein authorized use, occupation and maintenance of the Easement Area by Grantee or cause or create a hazardous condition to arise as to the Grantee's then installed Facilities located over, under, upon or across the Easement Area, without the prior written permission of Grantee, which may not be unreasonably withheld, conditioned or delayed. However, no violation of this provision by the Grantor, its designated agents shall be deemed adverse or hostile by Grantee until: (a) such time as an alleged violation interferes with Grantee's actual use, occupation and maintenance of its Facilities within the Easement Area and the rights granted hereunder; and (b) Grantee has first provided and delivered written notice to Grantor or the successors or assigns of Grantor, as the case may be, of the violation(s) and (c) Grantor, its designated agents or successors or assigns, as the case may be, fail to cure or commence to cure in a timely manner and diligent manner the correction of the violation complained of within thirty (30) days of such notice.

[Signature and acknowledgement appear on following pages]

IN WITNESS WHEREOF, the Grantor has signed and sealed this Easement on _____ day of _____, 2023.

Signed, sealed and delivered in the presence of:

Northern Palm Beach County Improvement District, an independent special district of the State of Florida

Signature
Print Name: _____

By: _____
Print Name: Matthew J. Boykin
Title: President

Signature
Print Name: _____

ACKNOWLEDGMENT

STATE OF FLORIDA)
)ss:
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 of Northern Palm Beach County Improvement District, an independent special district of the State of Florida, on behalf of the special district.

(NOTARIAL SEAL)

Notary: _____
Print Name: _____
Notary Public, State of _____
My commission expires: _____

Personally Known **OR** Produced Identification
Type of Identification Produced _____

EXHIBIT A

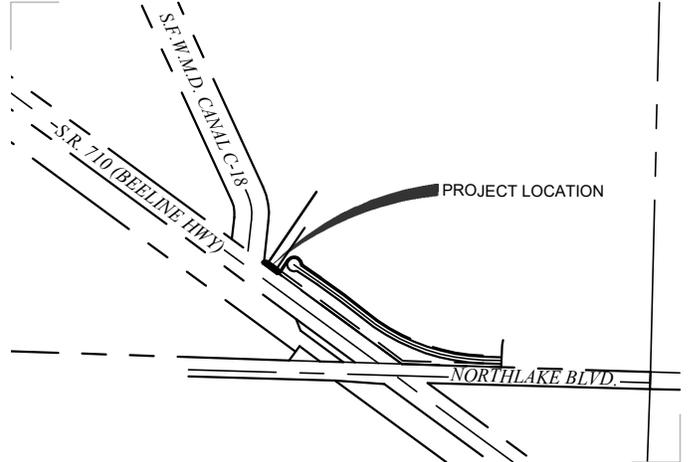
ENCUMBRANCE TABLE

PARCEL ID 52424216000005030

ITEM NO.	RECORD DOCUMENT	DOCUMENT TYPE	AFFECTS	ACTION TAKEN
1	PB. 44, PG. 181	PLAT	DOES NOT AFFECT	N/A
2	O.R.B. 2946, PG. 1501	DEED	DOES NOT AFFECT	N/A
3	O.R.B. 3883, PG. 1513	EASEMENT	AFFECTS	SHOWN HEREON

LOCATION MAP

NOT TO SCALE



SURVEY NOTES

- 1) THE LAST DATE OF DATA ACQUISITION WAS 01-25-22
- 2) THIS SURVEY WAS PREPARED IN ACCORDANCE WITH THE "STANDARDS OF PRACTICE", AS SET FORTH BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS IN RULE 5J-17.050 THROUGH 5J-17.053, OF THE FLORIDA ADMINISTRATIVE CODE.
- 3) THIS SURVEY MAP AND/OR REPORT OR THE COPIES THEREOF ARE NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND SEAL OR DIGITAL SIGNATURE OF A FLORIDA LICENSED SURVEYOR AND MAPPER.
- 4) ADDITIONS OR DELETIONS TO SURVEY MAPS OR REPORTS BY OTHER THAN THE SIGNING PARTY OR PARTIES IS PROHIBITED WITHOUT WRITTEN CONSENT OF THE SIGNING PARTY OR PARTIES.
- 5) ALL FEATURES SHOWN HEREON ARE IN U.S. SURVEY FEET.
- 6) THIS SURVEY DELINEATES THE BOUNDARY LOCATION ACCORDING TO THE LEGAL DESCRIPTION, BUT DOES NOT DETERMINE OWNERSHIP OR PROPERTY RIGHTS.
- 7) UNDERGROUND IMPROVEMENTS, IF ANY, WERE NOT LOCATED EXCEPT AS SHOWN.
- 8) INTERIOR IMPROVEMENTS, IF ANY, WERE NOT LOCATED EXCEPT AS SHOWN.
- 9) SYMBOLS SHOWN HEREON ARE NOT TO SCALE.
- 10) THE FEATURES SHOWN HEREON WERE ACQUIRED USING RTK GPS AND TRIGONOMETRIC METHODS AND WERE VERIFIED THROUGH A REDUNDANCY OF MEASUREMENTS FOR ACCURACY.
- 11) THE BEARINGS SHOWN HEREON ARE BASED ON GRID NORTH, AND ARE REFERENCED TO THE FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, NORTH AMERICAN DATUM OF 1983 (2011 ADJUSTMENT). THE BASIS OF BEARING FOR THIS SURVEY IS ALONG THE CENTERLINE OF STATE ROAD 710 HAVING A BEARING OF NORTH 53°39'43" WEST.
- 12) THIS SURVEY HAS THE BENEFIT OF A TITLE COMMITMENT BY FIDELITY NATIONAL TITLE INSURANCE COMPANY WITH AN EFFECTIVE DATE OF 01-25-22. THE TITLE EXCEPTIONS LISTED ON THIS SURVEY ARE FROM SCHEDULE B II OF THE TITLE COMMITMENT ABOVE. THE APPLICABILITY OF THE TITLE EXCEPTIONS SHOWN ON THIS SURVEY ONLY INDICATE THAT THE LANDS DESCRIBED IN THE TITLE EXCEPTION DOCUMENT DESCRIBE LANDS CONTAINED WITHIN THE BOUNDARY SURVEY DESCRIPTION BUT IS NOT TO BE CONSTRUED AS VALIDATING THE LEGALITY OF THE EXCEPTION ITSELF.

THOMAS P. KIERNAN
Professional Surveyor & Mapper
Florida Certificate No. 6199

DATE

I hereby certify to the best of my knowledge and belief this is a true, accurate and complete depiction of a field survey performed under my direction and completed on February 10, 2023. I further certify that said drawing is in compliance with the Standards of Practice as set forth by the Florida Board of Professional Surveyors and Mappers, in Chapter 5J-17, Florida Administrative Code pursuant to Section 472.027, Florida Statutes.

Page 1 of 3



**CULPEPPER &
TERPENING INC**

2980 SOUTH 25th STREET • FORT PIERCE, FLORIDA 34981
PHONE 772-464-3537 • FAX 772-464-9497 • www.ct-eng.com

STATE OF FLORIDA BOARD OF PROFESSIONAL
ENGINEERS AUTHORIZATION NO. 4286

SKETCH & DESCRIPTION

FLORIDA POWER & LIGHT COMPANY
PARCEL PB- 018.000, PARCEL ID 52424216000005030
SECTION 16, TOWNSHIP 42 SOUTH, RANGE 42 EAST

Palm Beach County, Florida

JOB NO: 21-236

SCALE: N/A

DRAWN BY: LEH

DATE: 02-09-23

EXHIBIT A

LEGAL DESCRIPTION

A 15.00 FOOT STRIP OF LAND, LYING IN SECTION 16, TOWNSHIP 42 SOUTH, RANGE 42 EAST, PALM BEACH COUNTY, FLORIDA, ALSO BEING A PORTION OF THAT CERTAIN REAL PROPERTY DESCRIBED IN O.R.B. 3883, PAGE 1513 & O.R.B. 24348, PAGE 520, MORE PARTICULARLY DESCRIBED AS FOLLOWS;

BEGINNING AT THE SOUTHWEST CORNER OF PRESTON LAKES, AS RECORDED IN PLAT BOOK 55, PAGE 81, SAID POINT OF BEGINNING ALSO BEING THE SOUTHEAST CORNER OF COVENTRY LANE AS DESCRIBED IN O.R.B. 3883, PAGE 1513, AND O.R.B. 24348, PAGE 520, ALL OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA; THENCE ALONG THE NORTHEAST RIGHT OF WAY LINE OF STATE ROAD 710 (BEELINE HIGHWAY), ALSO BEING THE SOUTHWESTERLY LINE OF SAID COVENTRY LANE, NORTH 53°39'43" WEST, A DISTANCE OF 129.95 FEET; THENCE ALONG THE WESTERLY LINE OF SAID COVENTRY LANE, NORTH 80°20'13" EAST, A DISTANCE OF 20.85 FEET; THENCE PARALLEL TO SAID NORTHEAST RIGHT OF WAY LINE AND SOUTHWESTERLY LINE OF SAID COVENTRY LANE, SOUTH 53°39'43" EAST, A DISTANCE OF 99.93 FEET TO THE EASTERLY LINE OF SAID COVENTRY LANE; THENCE ALONG SAID EASTERLY LINE OF COVENTRY LANE, SOUTH 09°39'56" EAST, A DISTANCE OF 21.59 FEET TO THE PLACE AND POINT OF BEGINNING.

SAID LAND CONTAINING 0.04 ACRES (1,724.14 SQUARE FEET) MORE OR LESS



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SECTION 16, TOWNSHIP 42 SOUTH, RANGE 42 EAST

Palm Beach County, Florida

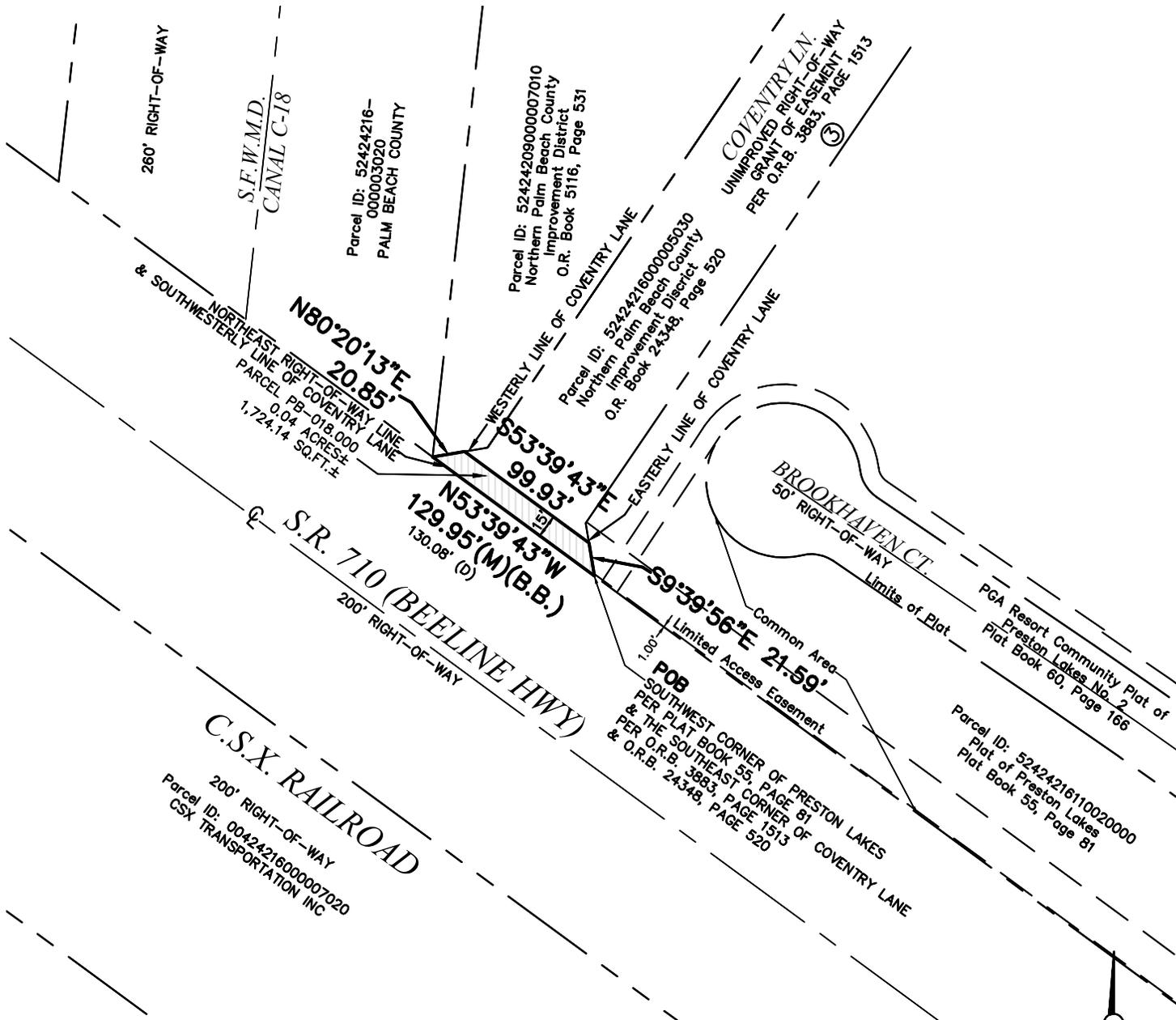
JOB NO: 21-236

SCALE: N/A

DRAWN BY: LEH

DATE: 02-09-23

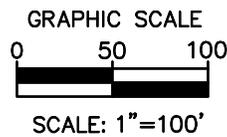
EXHIBIT A



LEGEND:

- (BB) = BASIS OF BEARINGS
- (D) = DEED
- (M) = MEASURED
- O.R.B. = OFFICIAL RECORD BOOK
- P.O.B. = POINT OF BEGINNING
- P.O.C. = POINT OF COMMENCEMENT
- R/W = RIGHT OF WAY
- SEC. = SECTION
- TWSP. = TOWNSHIP
- ⊙ = CENTERLINE
- ⊙ = DENOTES SET 5/8" IRON ROD & CAP LB 4286

BEARINGS SHOWN HEREON ARE RELATIVE TO THE NORTHEAST R/W LINE OF S.R. 710 HAVING A BEARING OF NORTH 53°39'43" WEST



CULPEPPER & TERPENING INC

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 STATE OF FLORIDA BOARD OF PROFESSIONAL ENGINEERS AUTHORIZATION NO. 4286

SKETCH & DESCRIPTION

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 PARCEL PB- 018.000 , PARCEL ID 52424216000005030
 SECTION 16, TOWNSHIP 42 SOUTH, RANGE 42 EAST
 Palm Beach County, Florida

JOB NO: 21-236	SCALE: 1"=50'
DRAWN BY: LEH	DATE: 02-09-23

EXHIBIT A

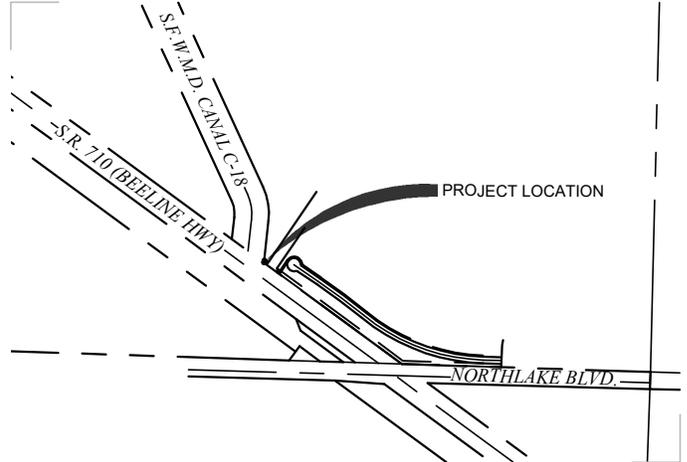
ENCUMBRANCE TABLE

PARCEL ID 52424209000007010

ITEM NO.	RECORD DOCUMENT	DOCUMENT TYPE	AFFECTS	ACTION TAKEN
1	PB. 5313, PG. 1742	EASEMENT	DOES NOT AFFECT	N/A

LOCATION MAP

NOT TO SCALE



SURVEY NOTES

- 1) THE LAST DATE OF DATA ACQUISITION WAS 01-25-22
- 2) THIS SURVEY WAS PREPARED IN ACCORDANCE WITH THE "STANDARDS OF PRACTICE", AS SET FORTH BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS IN RULE 5J-17.050 THROUGH 5J-17.053, OF THE FLORIDA ADMINISTRATIVE CODE.
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- 12) THIS SURVEY HAS THE BENEFIT OF A TITLE COMMITMENT BY FIDELITY NATIONAL TITLE INSURANCE COMPANY WITH AN EFFECTIVE DATE OF 01-25-22. THE TITLE EXCEPTIONS LISTED ON THIS SURVEY ARE FROM SCHEDULE B II OF THE TITLE COMMITMENT ABOVE. THE APPLICABILITY OF THE TITLE EXCEPTIONS SHOWN ON THIS SURVEY ONLY INDICATE THAT THE LANDS DESCRIBED IN THE TITLE EXCEPTION DOCUMENT DESCRIBE LANDS CONTAINED WITHIN THE BOUNDARY SURVEY DESCRIPTION BUT IS NOT TO BE CONSTRUED AS VALIDATING THE LEGALITY OF THE EXCEPTION ITSELF.

THOMAS P. KIERNAN
Professional Surveyor & Mapper
Florida Certificate No. 6199

DATE

I hereby certify to the best of my knowledge and belief this is a true, accurate and complete depiction of a field survey performed under my direction and completed on February 10, 2023. I further certify that said drawing is in compliance with the Standards of Practice as set forth by the Florida Board of Professional Surveyors and Mappers, in Chapter 5J-17, Florida Administrative Code pursuant to Section 472.027, Florida Statutes.

Page 1 of 3



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STATE OF FLORIDA BOARD OF PROFESSIONAL
ENGINEERS AUTHORIZATION NO. 4286

SKETCH & DESCRIPTION

FLORIDA POWER & LIGHT COMPANY
PARCEL PB- 018.100 , PARCEL ID 52424209000007010
SECTION 16, TOWNSHIP 42 SOUTH, RANGE 42 EAST

Palm Beach County, Florida

JOB NO: 21-236

SCALE: N/A

DRAWN BY: LEH

DATE: 02-09-23

EXHIBIT A

LEGAL DESCRIPTION

A PARCEL OF LAND, LYING IN SECTION 16, TOWNSHIP 42 SOUTH, RANGE 42 EAST, PALM BEACH COUNTY, FLORIDA, AND ALSO BEING A PORTION OF THAT CERTAIN PARCEL OF LAND DESCRIBED IN O.R.B. 5116, PAGE 531, ALL OF THE PUBLIC RECORDS, PALM BEACH COUNTY, FLORIDA, MORE PARTICULARLY DESCRIBED AS FOLLOWS;

COMMENCING AT THE SOUTHWEST CORNER OF PRESTON LAKES, AS RECORDED IN PLAT BOOK 55, PAGE 81, SAID POINT OF COMMENCEMENT ALSO BEING THE SOUTHEASTERLY CORNER OF COVENTRY LANE, AS RECORDED IN O.R.B. 3883, PAGE 1513, AND O.R.B. 24348, PAGE 520, ALL OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA; THENCE ALONG THE NORTHEAST RIGHT OF WAY LINE OF STATE ROAD 710 (BEELINE HIGHWAY), NORTH 53°39'43" WEST, A DISTANCE OF 129.95 FEET TO THE POINT OF BEGINNING, ALSO BEING THE SOUTHWEST CORNER OF SAID COVENTRY LANE; THENCE ALONG THE WEST LINE OF NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT PER O.R.B. 5116, PAGE 531 AND EAST RIGHT OF WAY LINE OF CANAL C-18 PER O.R.B. 9480, PAGE 589, NORTH 06°19'35" EAST, A DISTANCE OF 17.32 FEET; THENCE PARALLEL TO SAID NORTHEAST RIGHT OF WAY LINE, SOUTH 53°39'43" EAST, A DISTANCE OF 23.15 FEET TO THE WESTERLY LINE OF SAID COVENTRY LANE; THENCE ALONG SAID WESTERLY LINE OF COVENTRY LANE, SOUTH 80°20'13" WEST, A DISTANCE OF 20.85 FEET TO THE PLACE AND POINT OF BEGINNING.

SAID LAND CONTAINING 0.004 ACRES (173.62 SQUARE FEET) MORE OR LESS



CULPEPPER & TERPENING INC

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SKETCH & DESCRIPTION

FLORIDA POWER & LIGHT COMPANY
PARCEL PB- 018.100 , PARCEL ID 52424209000007010
SECTION 16, TOWNSHIP 42 SOUTH, RANGE 42 EAST
Palm Beach County, Florida

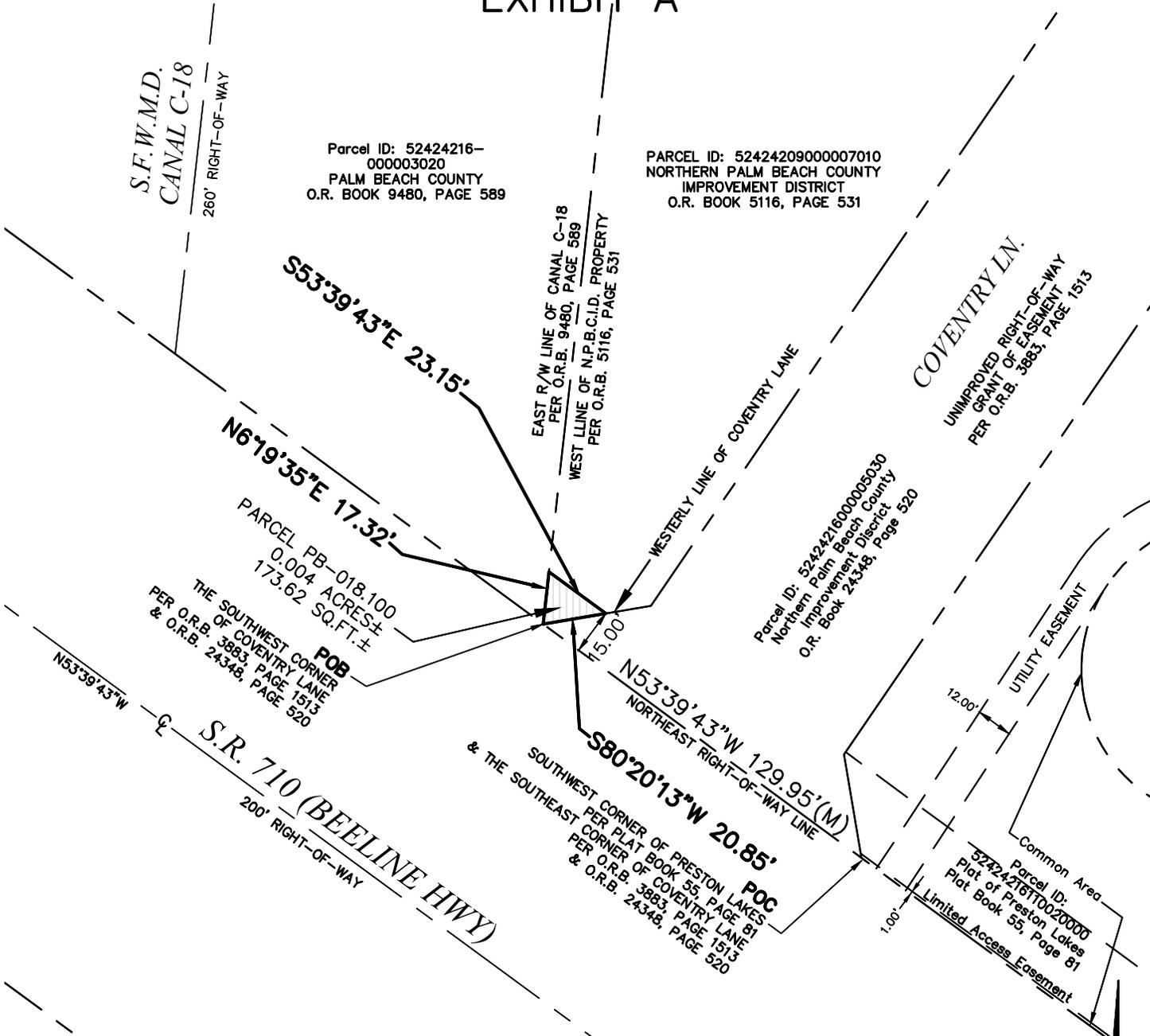
JOB NO: 21-236

SCALE: N/A

DRAWN BY: LEH

DATE: 02-09-23

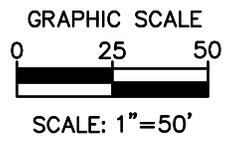
EXHIBIT A



LEGEND:

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SKETCH & DESCRIPTION

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 PARCEL PB- 018.100 , PARCEL ID 52424209000007010
 SECTION 16, TOWNSHIP 42 SOUTH, RANGE 42 EAST
 Palm Beach County, Florida

JOB NO: 21-236	SCALE: 1"=50'
DRAWN BY: LEH	DATE: 02-09-23



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: February 22, 2023

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

RE: Unit of Development No. 16 – Palm Beach Park of Commerce
Consider Resolution to Accept Real Property (2023-02)

Background

In May of 2022, property formerly referred to as the “Franz Parcels” were incorporated into Unit of Development No. 16 – Palm Beach Park of Commerce. Included within these parcels is an existing 100’ Drainage Easement dedicated to Northern for water management purposes. A prospective developer of the parcels is attempting to obtain site plan approval through Palm Beach County and, as part of their review process, has determined that it will be beneficial to deed the Drainage Easement in fee simple to Northern. By doing so, the developable property will no longer be contiguous with the Right-of-Way of Seminole-Pratt Whitney Road and not subject to certain County set back requirements. Northern Staff and the District Engineer have reviewed this request. They have determined that it does not appear to present any adverse issues and it provides fee simple ownership of the property to Northern. Approval of the attached Resolution No. 2023-02 will demonstrate Northern’s willingness to proceed with the conveyance that will not occur until the developer satisfies the List of Closing Documents affixed as Ex. “B” to the Resolution.

Fiscal Impact

Except for the cost of recording the special warranty deed conveying the property to Northern, there are no other expenses that Northern anticipates being obligated to pay.

Recommendation

Northern Staff, District Engineer and General Counsel recommend the Board approve Resolution No. 2023-02.

RESOLUTION NO. 2023-02

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
NORTHERN PALM BEACH COUNTY IMPROVEMENT
DISTRICT AUTHORIZING THE ACCEPTANCE OF
CERTAIN REAL PROPERTY WITHIN ITS UNIT OF
DEVELOPMENT NO. 16; SETTING CONDITIONS
PRECEDENT FOR SUCH ACCEPTANCE; AND
PROVIDING AN EFFECTIVE DATE**

WHEREAS, Northern Palm Beach County Improvement District (the “District”) is an independent special district duly organized and validly existing under the Constitution and laws of the State of Florida; and

WHEREAS, the District has been asked whether it would be willing to accept fee title to certain hereinafter described real property located within its Unit of Development No. 16 (the “Unit”); and

WHEREAS, there are certain closing documents (the “Closing Documents”) that must be provided to the District before the District will accept title to some or all of such real property; and

WHEREAS, the timely provision of such Closing Documents to the District is a conditions precedent (the “Conditions Precedent”) to the District’s acceptance of title to some or all of such real property; and

WHEREAS, certain employees of and consultants to the District should be designated (the “Designated Agents”) to confirm satisfaction of the aforesaid Conditions Precedent.

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

SECTION 1. Authority for Resolution. This Resolution is adopted pursuant to Chapter 2000-467, Laws of Florida, as amended and supplemented, and applicable provisions of Chapter 298, Florida Statutes (together the “Act”).

SECTION 2. Authorization to Accept. The District is hereby authorized to accept some or all of the real property described in attached Exhibit “A” (together or in part herein the “Real Property”) upon the District’s receipt of written confirmation by the Designated Agents that delivery of the Closing Documents listed in attached Exhibit “B” to the District in form and substance acceptable to the Designated Agents, has been satisfied in all material respects as to such of the Real Property being conveyed to the District, excluding the provision of post-conveyance required title insurance documentation applicable thereto. Upon satisfaction of said Conditions Precedent, the Special Warranty Deed that has been received may thereupon be recorded in the Public Records of Palm Beach County, Florida.

SECTION 3. Appointment of Designated Agents. The Executive Director, District Engineer and General Counsel are hereby appointed as the Designated Agents of the District for the purpose of providing written confirmation to the District when the Conditions Precedent has been satisfied

in all material respects, excluding the provision of post-conveyance required documentation, as to such Real Property.

SECTION 4. Severability. If any provision of this Resolution shall be held or deemed to be or shall, in fact, be illegal, inoperative or unenforceable in any context, the same shall not affect any other provision herein, or render any other provisions (or such provision in any other context) invalid, inoperative or unenforceable to any extent whatsoever, unless the same shall materially and adversely affect the interests of the District, as the District may so determine at its sole and exclusive discretion.

SECTION 5. Repealer. All resolutions or parts thereof of the District in conflict with the provisions contained herein, are to the extent of any such conflict, hereby superseded and repealed.

SECTION 6. Effective Date. This Resolution shall take effect immediately upon its adoption and remain in effect until June 1, 2023 at which time it shall terminate if the acceptance of the Real Property in the manner set forth hereinabove has not been satisfied by such date.

PASSED AND ADOPTED THIS 22nd DAY OF FEBRUARY, 2023.

ATTEST:

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

By: _____
Assistant Secretary

By: _____
President

[DISTRICT SEAL]

EXHIBIT "A"

[See Attached Legal Description of the Real Property]

EXHIBIT "A"
THIS IS NOT A SURVEY

DESCRIPTION:

A PARCEL OF LAND IN SECTION 18, TOWNSHIP 41 SOUTH, RANGE 41 EAST, PALM BEACH COUNTY, FLORIDA, BEING DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF SAID SECTION 18; THENCE SOUTH 89°08'21" EAST, ALONG THE NORTHERLY LINE OF SAID SECTION 18, A DISTANCE OF 60.02 FEET TO THE INTERSECTION WITH THE EASTERLY RIGHT-OF-WAY LINE OF PRATT-WHITNEY ACCESS ROAD; THENCE SOUTH 00°27'19" EAST, ALONG SAID EASTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 989.82 FEET TO THE POINT OF BEGINNING; THENCE CONTINUE SOUTH 00°27'19" EAST, ALONG SAID EASTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 580.90 FEET; THENCE SOUTH 44°47'50" EAST A DISTANCE OF 55.91 FEET TO THE INTERSECTION WITH THE NORTH LINE OF THAT CERTAIN ROADWAY EASEMENT AS DESCRIBED IN OFFICIAL RECORDS BOOK 4408, PAGE 1921 OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA; THENCE SOUTH 89°08'22" EAST, ALONG SAID NORTH LINE, A DISTANCE OF 60.93 FEET TO THE INTERSECTION WITH A LINE 160.00 FEET EAST OF, AS MEASURED AT RIGHT ANGLES, AND PARALLEL WITH THE WEST LINE OF SAID SECTION 18; THENCE NORTH 00°27'19" WEST, ALONG SAID PARALLEL LINE, A DISTANCE OF 619.99 FEET; THENCE NORTH 89°08'22" WEST A DISTANCE OF 100.03 FEET TO THE POINT OF BEGINNING.

SAID LANDS LYING AND BEING IN PALM BEACH COUNTY, FLORIDA, AND CONTAINING 61,235 SQUARE FEET (1.4058 ACRES), MORE OR LESS.

CERTIFICATE:

I HEREBY CERTIFY THAT THE ATTACHED SKETCH AND DESCRIPTION OF THE HEREON DESCRIBED PROPERTY IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF AS PREPARED UNDER MY DIRECTION ON FEBRUARY 10, 2023. I FURTHER CERTIFY THAT THIS SKETCH AND DESCRIPTION MEETS THE STANDARDS OF PRACTICE SET FORTH IN RULE 5J-17, FLORIDA ADMINISTRATIVE CODE, ADOPTED BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS PURSUANT TO FLORIDA STATUTES CHAPTER 472.027.

SHEET 1 OF 4



CAULFIELD & WHEELER, INC.

CIVIL ENGINEERING - LAND PLANNING
LANDSCAPE ARCHITECTURE - SURVEYING
7900 GLADES ROAD-SUITE 100
BOCA RATON, FLORIDA 33433
PHONE (561)-392-1991 / FAX (561)-750-1452

DAVID P. LINDLEY
REGISTERED LAND
SURVEYOR NO. 5005
STATE OF FLORIDA
L.B. 3591

DATE 2-10-2023

DRAWN BY dr

F.B./ PG. N/A

SCALE NONE

JOB NO. 9798-NPBCID-N

N.P.B.C.I.D. DRAINAGE EASEMENT
SECTION 18, TOWNSHIP 41 SOUTH, RANGE 41 EAST
SKETCH AND DESCRIPTION

EXHIBIT "A"
THIS IS NOT A SURVEY

SURVEYOR'S NOTES:

1. SURVEY MAPS OR THE COPIES THEREOF ARE NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND THE ORIGINAL SEAL, OR THE AUTHENTICATED ELECTRONIC SIGNATURE AND SEAL, OF A FLORIDA LICENSED PROFESSIONAL LAND SURVEYOR AND MAPPER.
2. ADDITIONS OR DELETIONS TO SURVEY MAPS BY OTHER THAN THE SIGNING PARTY OR PARTIES IS PROHIBITED WITHOUT WRITTEN CONSENT OF THE SIGNING PARTY OR PARTIES.
3. LANDS SHOWN HEREON WERE NOT ABSTRACTED, BY THE SURVEYOR, FOR RIGHTS-OF-WAY, EASEMENTS, OWNERSHIP, OR OTHER INSTRUMENTS OF RECORD.
4. THE "DESCRIPTION" SHOWN HEREON WAS PREPARED BY THE SURVEYOR.
5. BEARINGS SHOWN HEREON ARE RELATIVE TO A GRID BEARING OF SOUTH 00°27'19" EAST ALONG THE WEST LINE OF SECTION 18, TOWNSHIP 41 SOUTH, RANGE 41 EAST, PALM BEACH COUNTY, FLORIDA, PER THE PLAT OF PALM BEACH PARK OF COMMERCE, P.I.P.D., PLAT NO. 2, AS RECORDED IN PLAT BOOK 60, PAGE 49 OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, RELATIVE TO THE FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, TRANSVERSE MERCATOR PROJECTION, NORTH AMERICAN DATUM OF 1983 (90 ADJUSTMENT).
6. DATA SHOWN HEREON WAS COMPILED FROM THE INSTRUMENTS OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, AND DOES NOT CONSTITUTE A FIELD SURVEY AS SUCH.
7. INSTRUMENTS OF RECORD SHOWN HEREON ARE RECORDED IN THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, UNLESS OTHERWISE SHOWN.

LEGEND:

LB - LICENSED BUSINESS
ORB. - OFFICIAL RECORDS BOOK
P.B. - PLAT BOOK
PG. - PAGE
N.P.B.C.I.D. - NORTH PALM BEACH COUNTY
IMPROVEMENT DISTRICT



CAULFIELD & WHEELER, INC.

CIVIL ENGINEERING - LAND PLANNING
LANDSCAPE ARCHITECTURE - SURVEYING
7900 GLADES ROAD-SUITE 100
BOCA RATON, FLORIDA 33433
PHONE (561)-392-1991 / FAX (561)-750-1452

**N.P.B.C.I.D. DRAINAGE EASEMENT
SECTION 18, TOWNSHIP 41 SOUTH, RANGE 41 EAST
SKETCH AND DESCRIPTION**

SHEET 2 OF 4

DATE 2-10-2023

DRAWN BY dr

F.B./ PG. N/A

SCALE NONE

JOB NO. 9798-NPBCID-N

POINT OF COMMENCEMENT
NORTHWEST CORNER
SECTION 18-41-41

S89°08'21"E
60.02'
NORTH LINE
SECTION 18-41-41
S00°27'19"E 989.82'

EXHIBIT "A"
THIS IS NOT A SURVEY

POINT OF BEGINNING

N89°08'22"W 100.03'

(BASIS OF BEARINGS)
S00°27'19"E

STATE ROAD 711
(PRATT-WHITNEY ROAD)
120' PUBLIC RIGHT-OF-WAY
ORB. 6, PAGE 18
ORB. 29, PAGE 327
ORB. 112, PAGE 381

EASTERLY RIGHT-OF-WAY S.R. 711
(PRATT-WHITNEY ACCESS ROAD)
(ORB. 6, PAGE 18)

S00°27'19"E 580.90'

N00°27'19"W 620.00'

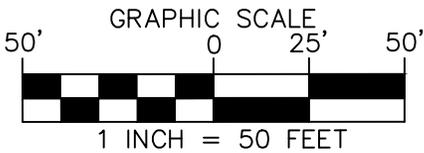
12' WATER MANAGEMENT
MAINTENANCE EASEMENT
(ORB. 7110, PG. 1227)

WEST LINE 18-41S-41E
CENTERLINE PRATT-WHITNEY ROAD

ORB.4697 PG. 1615

160'

MATCHLINE - SEE SHEET 4



SEE LEGEND ON SHEET 2

SHEET 3 OF 4



CAULFIELD & WHEELER, INC.

CIVIL ENGINEERING - LAND PLANNING
LANDSCAPE ARCHITECTURE - SURVEYING
7900 GLADES ROAD-SUITE 100
BOCA RATON, FLORIDA 33433
PHONE (561)-392-1991 / FAX (561)-750-1452

DATE 2-10-2023

DRAWN BY dr

F.B./ PG. N/A

SCALE AS SHOWN

JOB NO. 9798-NPBCID-N

N.P.B.C.I.D. DRAINAGE EASEMENT
SECTION 18, TOWNSHIP 41 SOUTH, RANGE 41 EAST
SKETCH AND DESCRIPTION

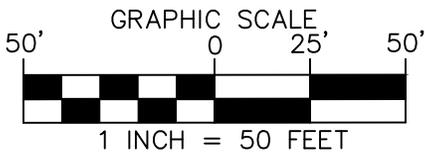
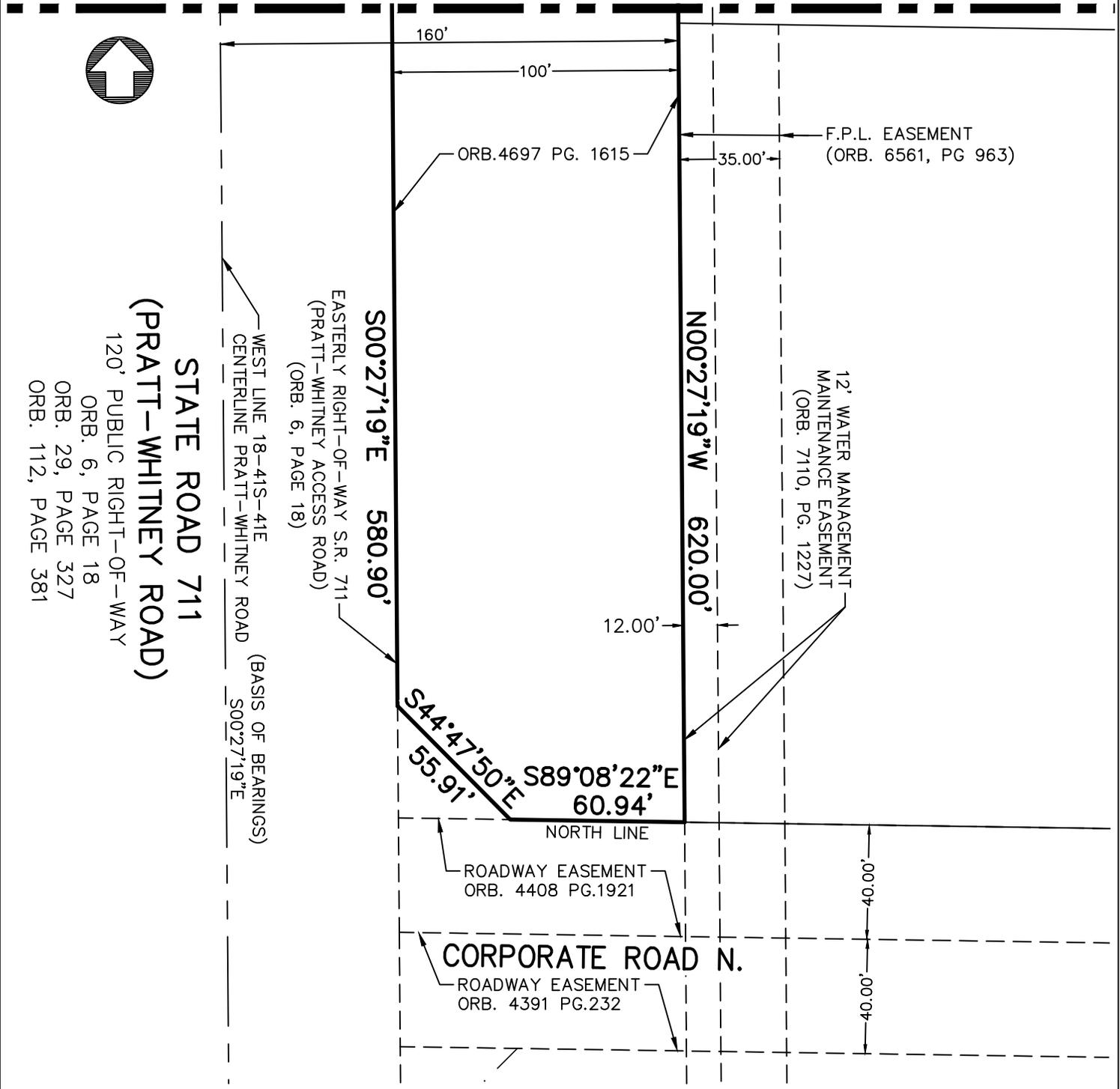


EXHIBIT "A"
THIS IS NOT A SURVEY

MATCHLINE - SEE SHEET 3



SEE LEGEND ON SHEET 2

SHEET 4 OF 4



CAULFIELD & WHEELER, INC.

CIVIL ENGINEERING - LAND PLANNING
 LANDSCAPE ARCHITECTURE - SURVEYING
 7900 GLADES ROAD-SUITE 100
 BOCA RATON, FLORIDA 33433
 PHONE (561)-392-1991 / FAX (561)-750-1452

N.P.B.C.I.D. DRAINAGE EASEMENT
SECTION 18, TOWNSHIP 41 SOUTH, RANGE 41 EAST
SKETCH AND DESCRIPTION

DATE 2-10-2023

DRAWN BY dr

F.B./ PG. N/A

SCALE AS SHOWN

JOB NO. 9798-NPBCID-N

EXHIBIT "A"
THIS IS NOT A SURVEY

DESCRIPTION:

A PARCEL OF LAND IN SECTION 18, TOWNSHIP 41 SOUTH, RANGE 41 EAST, PALM BEACH COUNTY, FLORIDA, BEING DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF SAID SECTION 18; THENCE SOUTH 89°08'21" EAST, ALONG THE NORTHERLY LINE OF SAID SECTION 18, A DISTANCE OF 60.02 FEET TO THE INTERSECTION WITH THE EASTERLY RIGHT-OF-WAY LINE OF PRATT-WHITNEY ACCESS ROAD; THENCE SOUTH 00°27'19" EAST, ALONG SAID EASTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 1730.75 FEET TO THE POINT OF BEGINNING; THENCE CONTINUE SOUTH 00°27'19" EAST, ALONG SAID EASTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 505.45 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE TO THE EAST HAVING A RADIUS OF 2608.65 FEET, SAID CURVE ALSO BEING THE EASTERLY RIGHT-OF-WAY LINE OF SAID PRATT-WHITNEY ACCESS ROAD; THENCE SOUTHERLY, ALONG SAID CURVE AND ALONG SAID EASTERLY RIGHT-OF-WAY LINE, THROUGH A CENTRAL ANGLE OF 18°39'00", A DISTANCE OF 849.13 FEET; THENCE NORTH 70°53'41" EAST, ALONG THE EXTENSION OF A LINE RADIAL TO THE NEXT DESCRIBED CURVE, A DISTANCE OF 100.00 FEET TO AN INTERSECTION WITH THE ARC OF A CURVE CONCAVE TO THE EAST WHOSE RADIUS POINT BEARS NORTH 70°53'41" EAST; THENCE NORTHERLY ALONG THE ARC OF SAID CURVE, BEING 100.00 FEET EASTERLY OF AND CONCENTRIC WITH SAID EASTERLY RIGHT-OF-WAY LINE OF PRATT-WHITNEY ACCESS ROAD, SAID CURVE HAVING A RADIUS OF 2508.65 FEET, A CENTRAL ANGLE OF 18°39'00", AN ARC DISTANCE OF 816.58 FEET TO THE POINT OF TANGENCY; THENCE NORTH 00°27'19" WEST, ALONG A LINE 100.00 FEET EASTERLY OF AND PARALLEL WITH SAID EASTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 544.08 FEET TO THE INTERSECTION WITH THE SOUTH LINE OF THAT CERTAIN ROADWAY EASEMENT AS DESCRIBED IN OFFICIAL RECORDS BOOK 4391, PAGE 232 OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA; THENCE NORTH 89°08'22" WEST, ALONG SAID SOUTH LINE, A DISTANCE OF 59.10 FEET; THENCE SOUTH 45°12'10" WEST A DISTANCE OF 57.21 FEET TO THE POINT OF BEGINNING.

SAID LANDS LYING AND BEING IN PALM BEACH COUNTY, FLORIDA, AND CONTAINING 136,971 SQUARE FEET (3.1444 ACRES), MORE OR LESS.

CERTIFICATE:

I HEREBY CERTIFY THAT THE ATTACHED SKETCH AND DESCRIPTION OF THE HEREON DESCRIBED PROPERTY IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF AS PREPARED UNDER MY DIRECTION ON FEBRUARY 10, 2023. I FURTHER CERTIFY THAT THIS SKETCH AND DESCRIPTION MEETS THE STANDARDS OF PRACTICE SET FORTH IN RULE 5J-17, FLORIDA ADMINISTRATIVE CODE, ADOPTED BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS PURSUANT TO FLORIDA STATUTES CHAPTER 472.027.

SHEET 1 OF 6



CAULFIELD & WHEELER, INC.

CIVIL ENGINEERING - LAND PLANNING
LANDSCAPE ARCHITECTURE - SURVEYING
7900 GLADES ROAD-SUITE 100
BOCA RATON, FLORIDA 33433
PHONE (561)-392-1991 / FAX (561)-750-1452

DAVID P. LINDLEY
REGISTERED LAND
SURVEYOR NO. 5005
STATE OF FLORIDA
LB 3591

DATE 2-10-2023

DRAWN BY dr

F.B./ PG. N/A

SCALE NONE

JOB NO. 9798-NPBCID-S

N.P.B.C.I.D. DRAINAGE EASEMENT
SECTION 18, TOWNSHIP 41 SOUTH, RANGE 41 EAST
SKETCH AND DESCRIPTION

EXHIBIT "A"
THIS IS NOT A SURVEY

SURVEYOR'S NOTES:

1. SURVEY MAPS OR THE COPIES THEREOF ARE NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND THE ORIGINAL SEAL, OR THE AUTHENTICATED ELECTRONIC SIGNATURE AND SEAL, OF A FLORIDA LICENSED PROFESSIONAL LAND SURVEYOR AND MAPPER.
2. ADDITIONS OR DELETIONS TO SURVEY MAPS BY OTHER THAN THE SIGNING PARTY OR PARTIES IS PROHIBITED WITHOUT WRITTEN CONSENT OF THE SIGNING PARTY OR PARTIES.
3. LANDS SHOWN HEREON WERE NOT ABSTRACTED, BY THE SURVEYOR, FOR RIGHTS-OF-WAY, EASEMENTS, OWNERSHIP, OR OTHER INSTRUMENTS OF RECORD.
4. THE "DESCRIPTION" SHOWN HEREON WAS PREPARED BY THE SURVEYOR.
5. BEARINGS SHOWN HEREON ARE RELATIVE TO A GRID BEARING OF SOUTH 00°27'19" EAST ALONG THE WEST LINE OF SECTION 18, TOWNSHIP 41 SOUTH, RANGE 41 EAST, PALM BEACH COUNTY, FLORIDA, PER THE PLAT OF PALM BEACH PARK OF COMMERCE, P.I.P.D., PLAT NO. 2, AS RECORDED IN PLAT BOOK 60, PAGE 49 OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, RELATIVE TO THE FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, TRANSVERSE MERCATOR PROJECTION, NORTH AMERICAN DATUM OF 1983 (90 ADJUSTMENT).
6. DATA SHOWN HEREON WAS COMPILED FROM THE INSTRUMENTS OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, AND DOES NOT CONSTITUTE A FIELD SURVEY AS SUCH.
7. INSTRUMENTS OF RECORD SHOWN HEREON ARE RECORDED IN THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, UNLESS OTHERWISE SHOWN.

LEGEND:

LB - LICENSED BUSINESS
ORB. - OFFICIAL RECORDS BOOK
P.B. - PLAT BOOK
PG. - PAGE
N.P.B.C.I.D. - NORTH PALM BEACH COUNTY
IMPROVEMENT DISTRICT



CAULFIELD & WHEELER, INC.

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LANDSCAPE ARCHITECTURE - SURVEYING
7900 GLADES ROAD-SUITE 100
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PHONE (561)-392-1991 / FAX (561)-750-1452

**N.P.B.C.I.D. DRAINAGE EASEMENT
SECTION 18, TOWNSHIP 41 SOUTH, RANGE 41 EAST
SKETCH AND DESCRIPTION**

SHEET 2 OF 6

DATE 2-10-2023

DRAWN BY dr

F.B./ PG. N/A

SCALE NONE

JOB NO. 9798-NPBCID-S

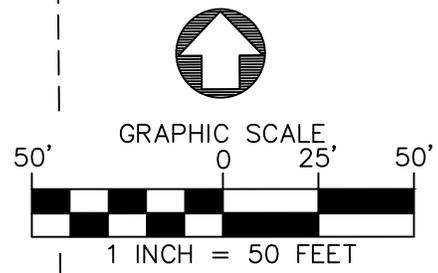
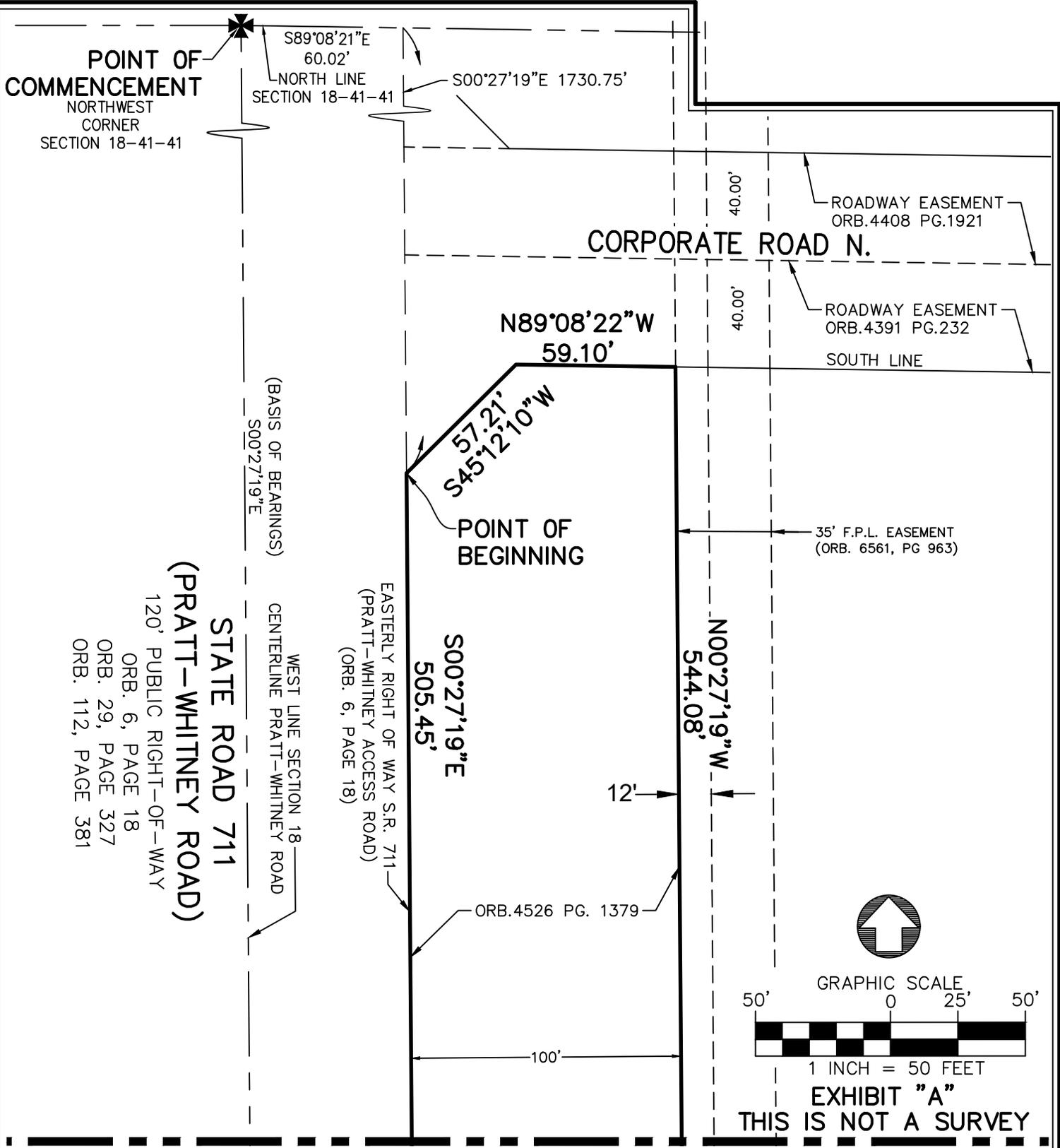


EXHIBIT "A"
THIS IS NOT A SURVEY

SEE LEGEND ON SHEET 2

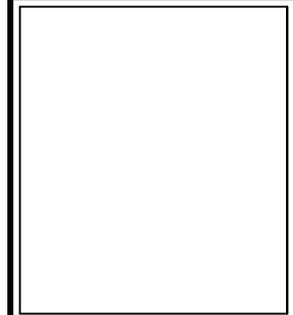
MATCHLINE - SEE SHEET 4

SHEET 3 OF 6



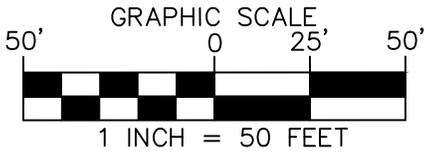
CAULFIELD & WHEELER, INC.
 CIVIL ENGINEERING - LAND PLANNING
 LANDSCAPE ARCHITECTURE - SURVEYING
 7900 GLADES ROAD-SUITE 100
 BOCA RATON, FLORIDA 33433
 PHONE (561)-392-1991 / FAX (561)-750-1452

N.P.B.C.I.D. DRAINAGE EASEMENT
 SECTION 18, TOWNSHIP 41 SOUTH, RANGE 41 EAST
 SKETCH AND DESCRIPTION

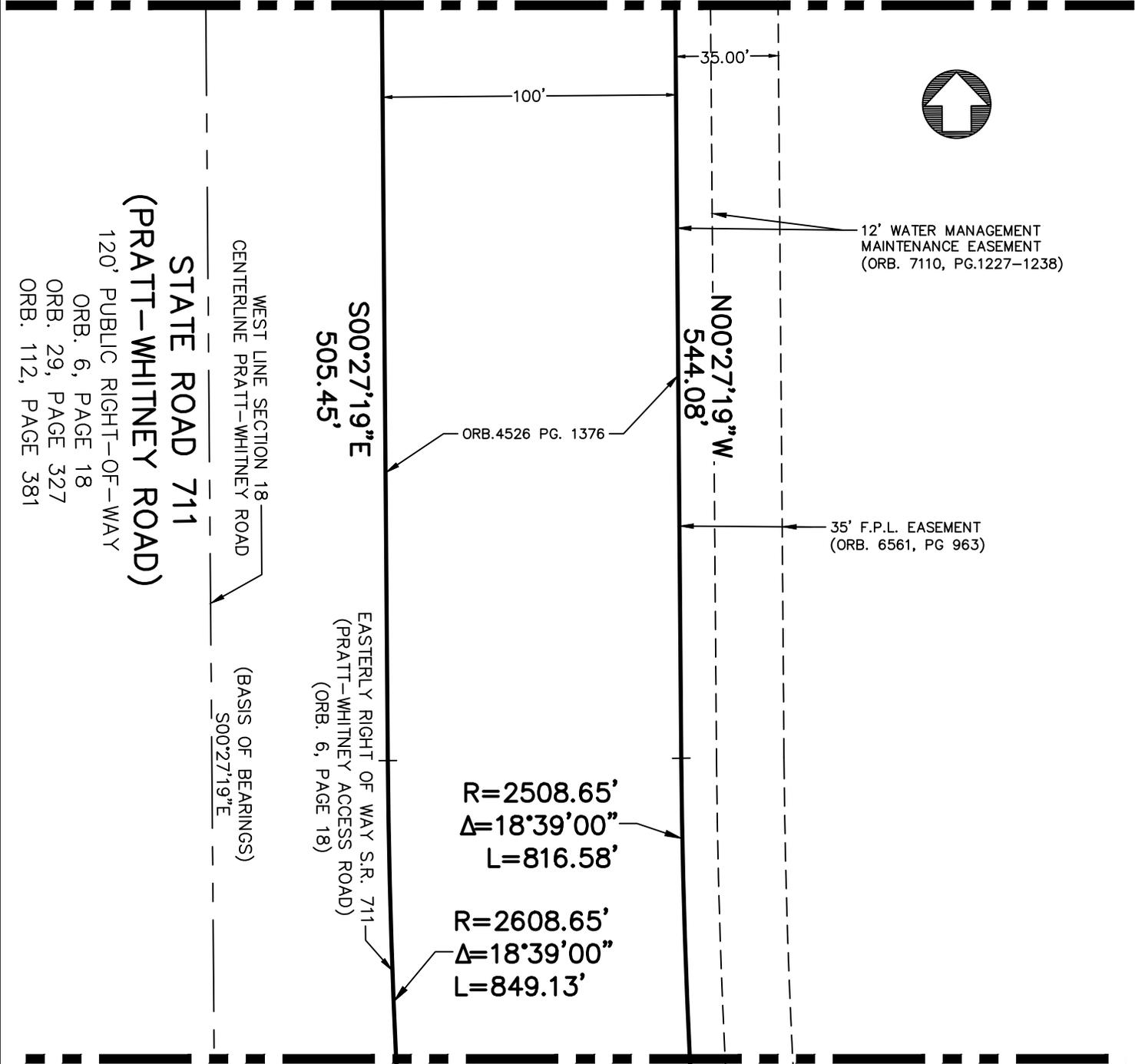


DATE	2-10-2023
DRAWN BY	dr
F.B./ PG.	N/A
SCALE	AS SHOWN
JOB NO.	9798-NPBCID-S

EXHIBIT "A"
THIS IS NOT A SURVEY



MATCHLINE - SEE SHEET 3



MATCHLINE - SEE SHEET 5

SEE LEGEND ON SHEET 2

SHEET 4 OF 6



CAULFIELD & WHEELER, INC.

CIVIL ENGINEERING - LAND PLANNING
LANDSCAPE ARCHITECTURE - SURVEYING
7900 GLADES ROAD-SUITE 100
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N.P.B.C.I.D. DRAINAGE EASEMENT
SECTION 18, TOWNSHIP 41 SOUTH, RANGE 41 EAST
SKETCH AND DESCRIPTION

DATE 2-10-2023

DRAWN BY dr

F.B./ PG. N/A

SCALE AS SHOWN

JOB NO. 9798-NPBCID-S

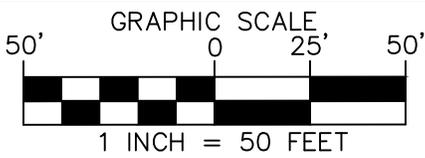


EXHIBIT "A"
THIS IS NOT A SURVEY

MATCHLINE - SEE SHEET 4



12' WATER MANAGEMENT
 MAINTENANCE EASEMENT
 (ORB. 7110, PG.1227-1238)

100'

EASTERLY RIGHT OF WAY S.R. 711
 (PRATT-WHITNEY ACCESS ROAD)
 (ORB. 112, PAGE 381)

$R=2608.65'$
 $\Delta=18^{\circ}39'00''$
 $L=849.13'$

35.00'

$R=2508.65'$
 $\Delta=18^{\circ}39'00''$
 $L=816.58'$

100.00'

35' F.P.L. EASEMENT
 (ORB. 6561, PG 963)

ORB.4526 PG. 1376

12'

WEST LINE SECTION 18
 CENTERLINE PRATT-WHITNEY ROAD

STATE ROAD 711
 (PRATT-WHITNEY ROAD)

120' PUBLIC RIGHT-OF-WAY
 ORB. 6, PAGE 18
 ORB. 29, PAGE 327
 ORB. 112, PAGE 381

(BASIS OF BEARINGS)
 $S00^{\circ}27'19''E$

SEE LEGEND ON SHEET 2

MATCHLINE - SEE SHEET 6

SHEET 5 OF 6



CAULFIELD & WHEELER, INC.

CIVIL ENGINEERING - LAND PLANNING
 LANDSCAPE ARCHITECTURE - SURVEYING
 7900 GLADES ROAD-SUITE 100
 BOCA RATON, FLORIDA 33433
 PHONE (561)-392-1991 / FAX (561)-750-1452

N.P.B.C.I.D. DRAINAGE EASEMENT
 SECTION 18, TOWNSHIP 41 SOUTH, RANGE 41 EAST
 SKETCH AND DESCRIPTION

DATE 2-10-2023

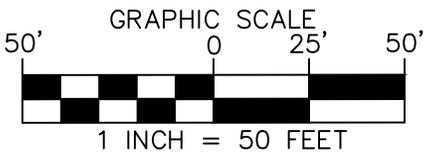
DRAWN BY dr

F.B./ PG. N/A

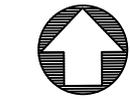
SCALE AS SHOWN

JOB NO. 9798-NPBCID-S

EXHIBIT "A"
THIS IS NOT A SURVEY



MATCHLINE - SEE SHEET 5



(BASIS OF BEARINGS)
 S00°27'19"E
 WEST LINE SECTION 18
 CENTERLINE PRATT-WHITNEY ROAD
STATE ROAD 711
(PRATT-WHITNEY ROAD)
 120' PUBLIC RIGHT-OF-WAY
 (ORB. 6, PAGE 18) (ORB. 29, PAGE 327) (ORB. 112, PAGE 381)

EASTERLY RIGHT OF WAY S.R. 711
 (PRATT-WHITNEY ACCESS ROAD)
 (ORB. 112, PAGE 381)

R=2508.65'
 $\Delta=18^{\circ}39'00''$
 L=816.58'

R=2608.65'
 $\Delta=18^{\circ}39'00''$
 L=849.13'

ORB.4526 PG. 1376

35' F.P.L. EASEMENT
 (ORB. 6561, PG 963)

12' WATER MANAGEMENT
 MAINTENANCE EASEMENT
 (ORB. 7110, PG.1227-1238)

(RADIAL)
 $N70^{\circ}53'41''E$
 100.00'

(RADIAL)
 $N70^{\circ}53'41''E$

PALM BEACH PARK OF COMMERCE,
 P.I.P.D., PLAT 1
 (PB. 56, PG. 172)

SEE LEGEND ON SHEET 2

SHEET 6 OF 6



CAULFIELD & WHEELER, INC.
 CIVIL ENGINEERING - LAND PLANNING
 LANDSCAPE ARCHITECTURE - SURVEYING
 7900 GLADES ROAD-SUITE 100
 BOCA RATON, FLORIDA 33433
 PHONE (561)-392-1991 / FAX (561)-750-1452

N.P.B.C.I.D. DRAINAGE EASEMENT
SECTION 18, TOWNSHIP 41 SOUTH, RANGE 41 EAST
SKETCH AND DESCRIPTION

DATE	2-10-2023
DRAWN BY	dr
F.B./ PG.	N/A
SCALE	AS SHOWN
JOB NO.	9798-NPBCID-S

EXHIBIT "B"

[See Attached List of Closing Documents]

LIST OF CLOSING DOCUMENTS

1. Title Insurance Commitment covering the applicable Real Property being conveyed, in fee simple, to Northern Palm Beach County Improvement District (the “District”), together with copies of all title exceptions listed therein.
2. Owners’ Title Insurance Policy for the applicable Real Property.
3. Special Warranty Deed to the District of the applicable Real Property.
4. Certification of Non-Foreign Status of Conveying Entity.
5. Affidavit of Ownership and No Liens.
6. Resolution from the Board of Supervisors of the District authorizing acceptance of the applicable Real Property.
7. Resolution of Conveying Entity reflecting the authority of the signatory to the Special Warranty Deed to sign the Special Warranty Deed and convey the Real Property to the District on behalf of the Conveying Entity.
8. State Certificate of Active Status of the Conveying Entity.
9. Proof of payment of real estate taxes and assessments for 2022 and all prior years for the applicable Real Property.
10. Proof of payment of prorated real estate taxes and assessments for 2023 pursuant to Section 196.295, Fla. Stat., from 01-01-23 to date of transfer of title to the applicable Real Property.
11. Municipal and/or County Lien Search Reports showing no municipal and/or county liens on the applicable Real Property.
12. If applicable, delivery of the Section 286.23, Fla. Stat. written Disclosure of Beneficial Interests from Conveying Entity at least ten (10) days prior to acceptance by the District of the conveyance of the applicable Real Property.
13. Boundary Survey of the applicable Real Property, including all matters listed as title exceptions in the Title Insurance Commitment.
14. Report(s), if any, in the possession of or under the control of the Conveying Entity regarding the condition of the applicable Real Property, including soil reports and environmental reports.
15. Releases of Mortgages, Security Interests, Assignments of Income etc. encumbering and/or recorded as to the applicable Real Property.



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: February 22, 2023

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

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

RE: Unit of Development No. 24 – Ironhorse
Consider Grant of Easement to FPL
Permit No. PER-24-044 – FPL Ryder Skypass

Background

Florida Power and Light Company (FPL) has applied for a Permit to install a new transmission line within property owned by Northern located south of SR710 (Beeline Highway) and west of Jog Road. The FPL Ryder-Skypass 230kV injection transmission line is planned to provide increased regional reliability, including northeastern Palm Beach County, as mandated by the North American Electric Reliability Corporation Critical Infrastructure Protection Plan (NERC CIP). The work will involve connection to existing FPL infrastructure and installation of new concrete poles. FPL is requesting that Northern grant a 15-foot-wide utility easement running parallel with the west edge of pavement of Jog Road. The area is encumbered by an existing 20-foot-wide Utility and Drainage Easement and includes drainage facilities owned and maintained by Palm Beach County. FPL is coordinating with Palm Beach County regarding any potential impacts to their existing infrastructure.

The initial sketch and descriptions for the requested easement have been reviewed by Keshavarz & Associates, Inc., (which is under contract with Northern to perform plat and survey services) with only minor comments given. However, as of the date of preparation of this Executive Summary, final review of the submitted revised sketch and legal descriptions has not been concluded, but is expected shortly.

Fiscal Impact

There are no currently known fiscal impacts associated with the granting of this utility easement to FPL.

Recommendation

Subject to the review and approval of the revised sketch and legal descriptions, the District Engineer and General Counsel recommend approval of the grant of the referenced easement to Florida Power and Light Company.

Prepared by and Return to:

Samantha J. Saucier
FLORIDA POWER & LIGHT COMPANY
700 Universe Blvd. B2A/JB
Juno Beach, Florida 33408

Affected FPL Parcel# PB-025.100
Parcel ID# 74424222000005010

EASEMENT

KNOW ALL MEN BY THESE PRESENTS that the Northern Palm Beach County Improvement District, an independent special district of the State of Florida (“**Grantor**”), whose legal mailing address is 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, in consideration of the payment of \$1.00 and other good and valuable consideration, the adequacy and receipt of which is hereby acknowledged, grant and give to Florida Power & Light Company, whose address is P.O. Box 14000, Juno Beach, Florida 33408-0420, and its successors and/or assigns (“**Grantee**”), a perpetual non-exclusive easement (the “**Easement**”) for the installation, construction, operation and maintenance of overhead and underground electric utility facilities, including wires, poles, guys, cables, conduits and appurtenant equipment, upon Grantee being issued a permit for their initial installation and construction from Grantor (all of the foregoing hereinafter referred to as “**Facilities**”) to be installed from time to time; with the right to reconstruct, improve, add to, enlarge, change the voltage, as well as, the size of and remove such facilities or any of them within the easement area described as follows:

See composite Exhibit A attached hereto and made a part hereof (the “**Easement Area**”);

together with the right and privilege from time to time to reconstruct, inspect, alter, repair, improve, enlarge, add to, change the voltage, as well as the nature or physical characteristics of, replace, remove or relocate the Facilities or any part of them, install gates to existing or future fences (provided Grantee first obtains a permit issued by Grantor for such gate installation), lay temporary mats upon, across, over or under the Easement Area with all rights and privileges necessary or convenient for use thereof for the herein described purposes with regard to the Facilities, including, but not limited to, the right to cut and keep clear (i) all trees, undergrowth and other obstructions within the Easement Area, (ii) any dangerous trees on lands owned in fee by the Grantor that adjoin the Easement Area that may reasonably interfere with the proper construction, operation and maintenance of such Facilities or any part of them, and (iii) the right to mark the location of any underground Facilities by above ground and other suitable markers for the purpose of exercising and enjoying the rights granted by this Easement. Notwithstanding the foregoing, Grantee shall not reconstruct, inspect, alter, improve, enlarge, add to, change the voltage, nature or physical characteristics of, replace, remove or relocate such Facilities or any part of them in a matter that is substantially and materially different than Grantee's initial installation of Facilities without Grantor's prior written consent, which consent shall not be unreasonably withheld, conditioned or delayed. Provided, Grantee shall release, in recordable form, some or all of this Easement upon the written request of Grantor if the above approved uses of the Easement are abandoned by Grantee, and thereupon remove any therein Facilities at no cost to the Grantor.

Grantor, however, reserves the right and privilege to use the Easement Area for agricultural, governmental, emergency and such other purposes.

Notwithstanding anything contained herein to the contrary: (a) by the execution and delivery hereof Grantor acknowledges and agrees that (i) Grantor's future activities or installations within the Easement Area shall not interfere or be inconsistent with the use, occupation and maintenance of the Easement Area by Grantee, or cause a hazardous condition provided: (A) a means of ingress and egress over and through the Easement Area by the Grantor and its designated agents for pedestrian, motor vehicles and equipment shall not be prohibited or unduly restricted and (B) the use, occupation, inspection, operation, maintenance, upgrade to or replacement of Grantor's existing improvements and facilities located within the Easement Area by the Grantor and its designated agents may continue hereunder, provided any such upgrades or replacements to Grantor's existing improvements and facilities do not expand the existing occupied area or silhouette (i.e., existing footprint, size and/or height) of the Grantor's existing improvements and facilities in a material manner or interfere or be inconsistent with the use of the Easement Area by Grantee or cause a hazardous condition, as reasonably determined in writing and provided to the Grantor by Grantee which determination may be challenged by the Grantor in writing provided to Grantee, and (ii) except for locations within which Grantor's existing improvements and facilities are located, no portion of the Easement Area shall hereinafter be excavated, altered, obstructed or paved and no new building, well, irrigation system, structure, obstruction or improvement (including any improvements for recreational activities) shall hereinafter be located, installed or constructed by the Grantor or the successors or assigns of Grantor that is inconsistent with the herein authorized use, occupation and maintenance of the Easement Area by Grantee or cause or create a hazardous condition to arise as to the Grantee's then installed Facilities located over, under, upon or across the Easement Area, without the prior written permission of Grantee, which may not be unreasonably withheld, conditioned or delayed. However, no violation of this provision by the Grantor, its designated agents shall be deemed adverse or hostile by Grantee until: (a) such time as an alleged violation interferes with Grantee's actual use, occupation and maintenance of its Facilities within the Easement Area and the rights granted hereunder; and (b) Grantee has first provided and delivered written notice to Grantor or the successors or assigns of Grantor, as the case may be, of the violation(s) and (c) Grantor, its designated agents or successors or assigns, as the case may be, fail to cure or commence to cure in a timely manner and diligent manner the correction of the violation complained of within thirty (30) days of such notice.

[Signature and acknowledgement appear on following pages]

IN WITNESS WHEREOF, the Grantor has signed and sealed this Easement on _____ day of _____, 2023.

Signed, sealed and delivered in the presence of:

Northern Palm Beach County Improvement District, an independent special district of the State of Florida

Signature
Print Name: _____

By: _____
Print Name: Matthew J. Boykin
Title: President

Signature
Print Name: _____

ACKNOWLEDGMENT

STATE OF FLORIDA)
)ss:
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 of Northern Palm Beach County Improvement District, an independent special district of the State of Florida, on behalf of the special district.

(NOTARIAL SEAL)

Notary: _____
Print Name: _____
Notary Public, State of _____
My commission expires: _____

Personally Known **OR** Produced Identification
Type of Identification Produced _____

EXHIBIT A

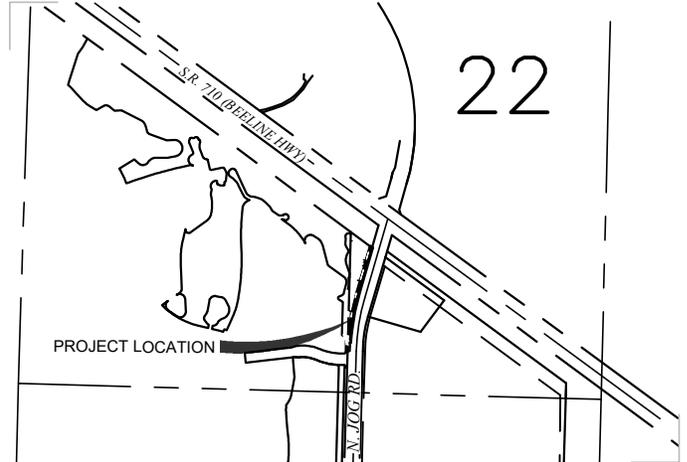
ENCUMBRANCE TABLE

PARCEL ID 74424222000005010

ITEM NO.	RECORD DOCUMENT	DOCUMENT TYPE	AFFECTS	ACTION TAKEN
1	O.R.B. 5313, PG. 1742	EASEMENT	DOES NOT	NONE

LOCATION MAP

NOT TO SCALE



SURVEY NOTES

- 1) THE LAST DATE OF DATA ACQUISITION WAS 01-25-22
- 2) THIS SURVEY WAS PREPARED IN ACCORDANCE WITH THE "STANDARDS OF PRACTICE", AS SET FORTH BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS IN RULE 5J-17.050 THROUGH 5J-17.053, OF THE FLORIDA ADMINISTRATIVE CODE.
- 3) THIS SURVEY MAP AND/OR REPORT OR THE COPIES THEREOF ARE NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND SEAL OR DIGITAL SIGNATURE OF A FLORIDA LICENSED SURVEYOR AND MAPPER.
- 4) ADDITIONS OR DELETIONS TO SURVEY MAPS OR REPORTS BY OTHER THAN THE SIGNING PARTY OR PARTIES IS PROHIBITED WITHOUT WRITTEN CONSENT OF THE SIGNING PARTY OR PARTIES.
- 5) ALL FEATURES SHOWN HEREON ARE IN U.S. SURVEY FEET.
- 6) THIS SURVEY DELINEATES THE BOUNDARY LOCATION ACCORDING TO THE LEGAL DESCRIPTION, BUT DOES NOT DETERMINE OWNERSHIP OR PROPERTY RIGHTS.
- 7) UNDERGROUND IMPROVEMENTS, IF ANY, WERE NOT LOCATED EXCEPT AS SHOWN.
- 8) INTERIOR IMPROVEMENTS, IF ANY, WERE NOT LOCATED EXCEPT AS SHOWN.
- 9) SYMBOLS SHOWN HEREON ARE NOT TO SCALE.
- 10) THE FEATURES SHOWN HEREON WERE ACQUIRED USING RTK GPS AND TRIGONOMETRIC METHODS AND WERE VERIFIED THROUGH A REDUNDANCY OF MEASUREMENTS FOR ACCURACY.
- 11) THE BEARINGS SHOWN HEREON ARE BASED ON GRID NORTH, AND ARE REFERENCED TO THE FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, NORTH AMERICAN DATUM OF 1983 (2011 ADJUSTMENT). THE BASIS OF BEARING FOR THIS SURVEY IS ALONG THE SOUTH RIGHT OF WAY LINE OF C.S.X. RAILROAD HAVING A BEARING OF SOUTH 53°39'43" EAST.
- 12) THIS SURVEY HAS THE BENEFIT OF A TITLE COMMITMENT BY FIDELITY NATIONAL TITLE INSURANCE COMPANY WITH AN EFFECTIVE DATE OF 01-25-22. THE TITLE EXCEPTIONS LISTED ON THIS SURVEY ARE FROM SCHEDULE B II OF THE TITLE COMMITMENT ABOVE. THE APPLICABILITY OF THE TITLE EXCEPTIONS SHOWN ON THIS SURVEY ONLY INDICATE THAT THE LANDS DESCRIBED IN THE TITLE EXCEPTION DOCUMENT DESCRIBE LANDS CONTAINED WITHIN THE BOUNDARY SURVEY DESCRIPTION BUT IS NOT TO BE CONSTRUED AS VALIDATING THE LEGALITY OF THE EXCEPTION ITSELF.

THOMAS P. KIERNAN
Professional Surveyor & Mapper
Florida Certificate No. 6199

DATE

I hereby certify to the best of my knowledge and belief this is a true, accurate and complete depiction of a field survey performed under my direction and completed on February 10, 2023. I further certify that said drawing is in compliance with the Standards of Practice as set forth by the Florida Board of Professional Surveyors and Mappers, in Chapter 5J-17, Florida Administrative Code pursuant to Section 472.027, Florida Statutes.

Page 1 of 5



**CULPEPPER &
TERPENING INC**

2980 SOUTH 25th STREET • FORT PIERCE, FLORIDA 34981
PHONE 772-464-3537 • FAX 772-464-9497 • www.ct-eng.com

STATE OF FLORIDA BOARD OF PROFESSIONAL
ENGINEERS AUTHORIZATION NO. 4286

SKETCH & DESCRIPTION

FLORIDA POWER & LIGHT COMPANY
PARCEL PB- 025.100 , PARCEL ID 74424222000005010
SECTION 22, TOWNSHIP 42 SOUTH, RANGE 42 EAST

Palm Beach County, Florida

JOB NO: 21-236

SCALE: N/A

DRAWN BY: LEH

DATE: 02-09-23

EXHIBIT A

LEGAL DESCRIPTION

A 15.0 FOOT WIDE STRIP OF LAND, LYING IN SECTION 22, TOWNSHIP 42 SOUTH, RANGE 42 EAST, PALM BEACH COUNTY, FLORIDA, ALSO BEING A PORTION OF THAT CERTAIN REAL PROPERTY DESCRIBED IN O.R.B. 6148, PG 801 AND A PORTION OF THAT CERTAIN 20.0 FOOT WIDE DRAINAGE & UTILITY EASEMENT IN O.R.B. 5423, PAGE 1745 AND AS IN SAID O.R.B. 6148, PAGE 801, ALL OF THE PUBLIC RECORDS, PALM BEACH COUNTY, FLORIDA, MORE PARTICULARLY DESCRIBED AS FOLLOWS;

COMMENCING AT THE NORTHEAST CORNER OF IRONHORSE, A R.P.D.D., ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 65, PAGE 191, PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA, SAID POINT OF COMMENCEMENT ALSO BEING THE NORTHWEST CORNER OF THAT SAID CERTAIN REAL PROPERTY DESCRIBED IN O.R.B. 6148, PAGE 801; THENCE ALONG THE SOUTH RIGHT OF WAY LINE OF THE C.S.X. RAILROAD AND NORTH LINE OF SAID CERTAIN REAL PROPERTY, SOUTH 53°39'43" EAST, A DISTANCE OF 240.85 FEET TO THE WEST RIGHT OF WAY LINE OF NORTH JOG ROAD AND THE POINT OF BEGINNING, SAID POINT OF BEGINNING ALSO BEING THE NORTHEAST CORNER OF THE SAID REAL PROPERTY; THENCE ALONG SAID WEST RIGHT OF WAY LINE AND EAST LINE OF SAID CERTAIN REAL PROPERTY, SOUTH 16°18'55" WEST, A DISTANCE OF 415.26 FEET TO A RADIAL CURVE, CONCAVE TO THE EAST, HAVING A RADIUS OF 2,245.79 FEET, THENCE SOUTHERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 382.86 FEET THROUGH A CENTRAL ANGLE OF 09°46'04" TO A RADIAL CURVE, CONCAVE TO THE EAST, HAVING A RADIUS OF 1,969.86 FEET, THENCE SOUTHERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 89.69 FEET THROUGH A CENTRAL ANGLE OF 02°36'32"; THENCE, NORTH 86°03'40" WEST, A DISTANCE OF 15.00 FEET TO A NON-RADIAL CURVE, CONCAVE TO THE EAST, PARALLEL TO SAID WEST RIGHT OF WAY LINE, HAVING A RADIUS OF 1,984.86 FEET AND A CHORD LENGTH OF 90.37 WHICH BEARS NORTH 05°14'35" EAST, THENCE NORTHERLY ALONG SAID CURVE, A DISTANCE OF 90.38 FEET THROUGH A CENTRAL ANGLE OF 02°36'32" TO A RADIAL CURVE, CONCAVE TO THE EAST, HAVING A RADIUS OF 2,260.79 FEET, THENCE NORTHERLY ALONG SAID CURVE, A DISTANCE OF 385.42 FEET THROUGH A CENTRAL ANGLE OF 09°46'04" TO A RADIAL LINE, PARALLEL TO SAID WEST RIGHT OF WAY LINE, NORTH 16°18'55" EAST, A DISTANCE OF 420.72 FEET TO SAID SOUTH RIGHT OF WAY LINE; THENCE ALONG SAID SOUTH RIGHT OF WAY LINE, SOUTH 53°39'43" EAST, A DISTANCE OF 15.96 FEET TO THE PLACE AND POINT OF BEGINNING.

SAID LAND CONTAINING 0.31 ACRES (13,382.48 SQUARE FEET) MORE OR LESS



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STATE OF FLORIDA BOARD OF PROFESSIONAL
ENGINEERS AUTHORIZATION NO. 4286

SKETCH & DESCRIPTION

FLORIDA POWER & LIGHT COMPANY
PARCEL PB- 025.100 , PARCEL ID 74424222000005010
SECTION 22, TOWNSHIP 42 SOUTH, RANGE 42 EAST
Palm Beach County, Florida

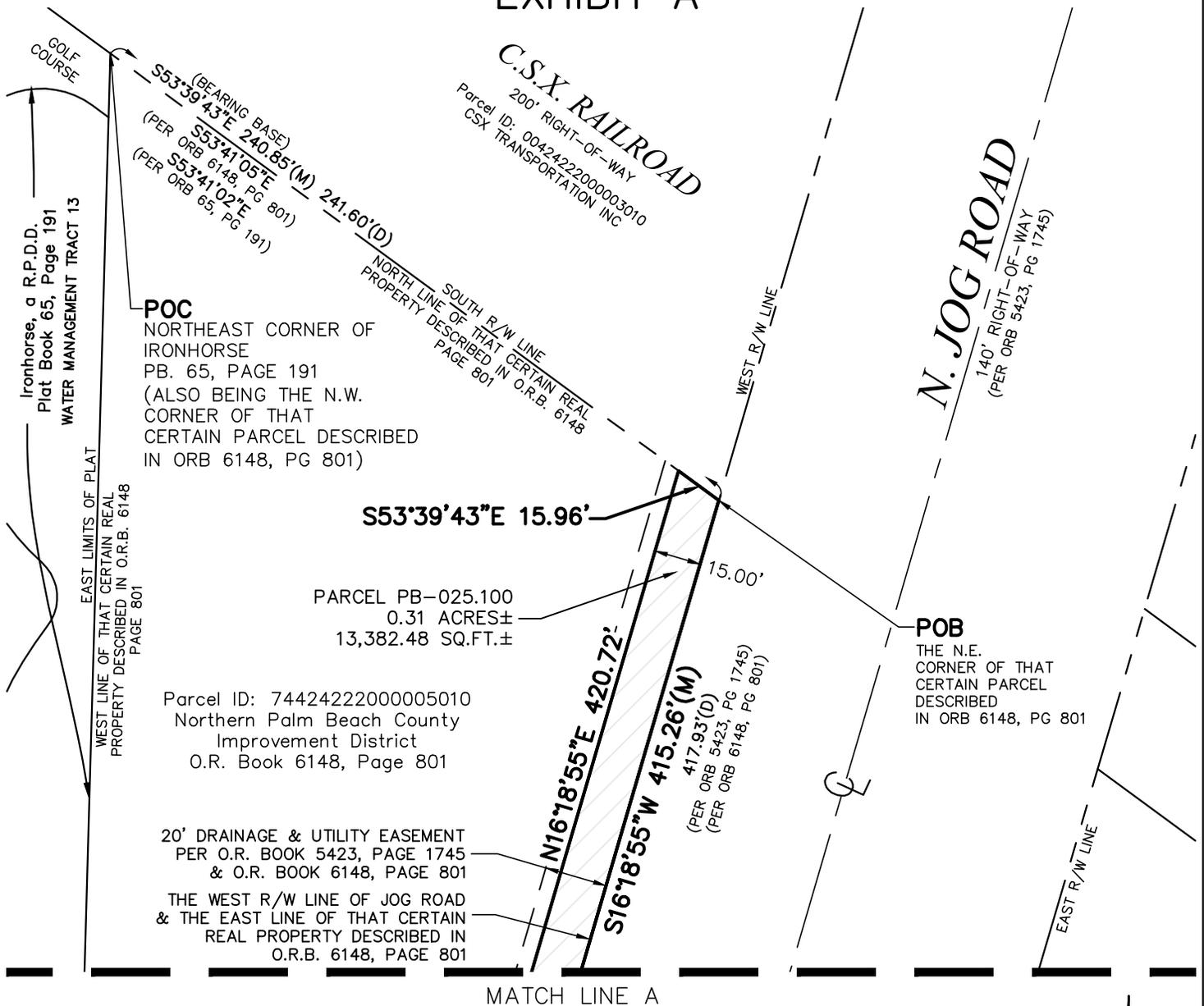
JOB NO: 21-236

SCALE: N/A

DRAWN BY: LEH

DATE: 02-09-23

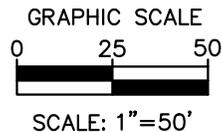
EXHIBIT A



LEGEND:

- (BB) = BASIS OF BEARINGS
- (C) = CALCULATED
- O.R.B. = OFFICIAL RECORD BOOK
- P.O.B. = POINT OF BEGINNING
- P.O.C. = POINT OF COMMENCEMENT
- R/W = RIGHT OF WAY
- SEC. = SECTION
- TWSP. = TOWNSHIP
- ⊙ = DENOTES SET 5/8" IRON ROD & CAP LB 4286

BEARINGS SHOWN HEREON ARE RELATIVE TO THE THE SOUTH RIGHT OF WAY LINE OF C.S.X. RAILROAD HAVING A BEARING OF SOUTH 53°39'43" EAST



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JOB NO: 21-236

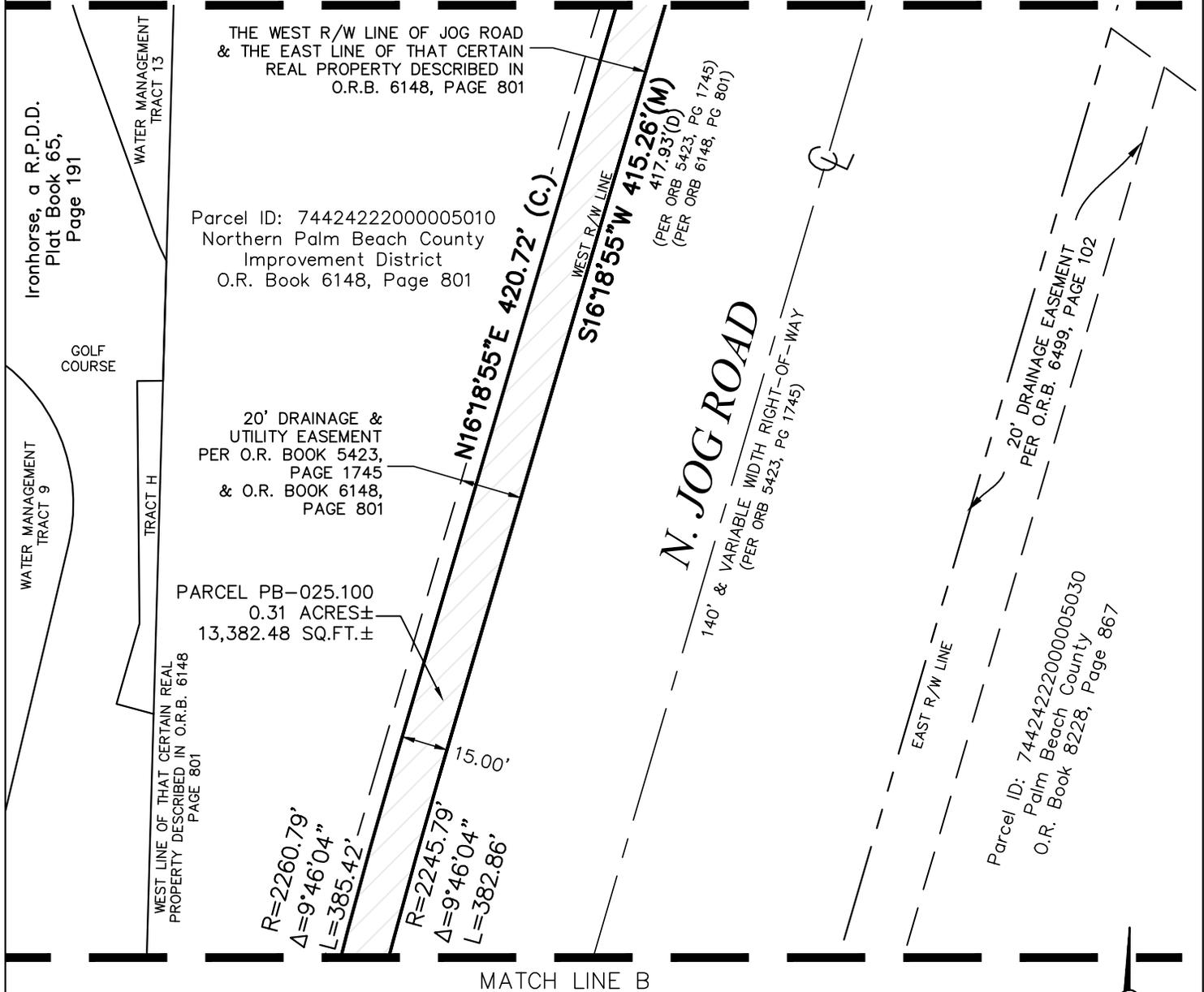
SCALE: 1"=50'

DRAWN BY: LEH

DATE: 02-09-23

EXHIBIT A

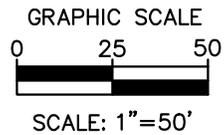
MATCH LINE A



LEGEND:

- (BB) = BASIS OF BEARINGS
- O.R.B. = OFFICIAL RECORD BOOK
- P.O.B. = POINT OF BEGINNING
- P.O.C. = POINT OF COMMENCEMENT
- R/W = RIGHT OF WAY
- SEC. = SECTION
- TWSP. = TOWNSHIP
- ⊙ = CENTERLINE
- ⊙ = DENOTES SET 5/8" IRON ROD & CAP LB 4286

BEARINGS SHOWN HEREON ARE RELATIVE TO THE THE SOUTH RIGHT OF WAY LINE OF C.S.X. RAILROAD HAVING A BEARING OF SOUTH 53°39'43" EAST



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SKETCH & DESCRIPTION

FLORIDA POWER & LIGHT COMPANY
 PARCEL PB- 025.100 , PARCEL ID 74424222000005010
 SECTION 22, TOWNSHIP 42 SOUTH, RANGE 42 EAST
 Palm Beach County, Florida

JOB NO: 21-236

SCALE: 1"=50'

DRAWN BY: LEH

DATE: 02-09-23

MATCH LINE B

EXHIBIT A

GOLF COURSE

Ironhorse, a R.P.D.D.
Plat Book 65,
Page 191
WATER MANAGEMENT
TRACT 9

20' DRAINAGE & UTILITY EASEMENT
PER O.R. BOOK 5423, PAGE 1745
& O.R. BOOK 6148, PAGE 801

Parcel ID: 7442422000005010
Northern Palm Beach County
Improvement District
O.R. Book 6148, Page 801

EAST LIMITS OF PLAT
WEST LINE OF THAT CERTAIN REAL
PROPERTY DESCRIBED IN O.R.B. 6148
PAGE 801

THE WEST R/W LINE OF JOG ROAD
& THE EAST LINE OF THAT CERTAIN
REAL PROPERTY DESCRIBED IN
O.R.B. 6148, PAGE 801

PARCEL PB-025.100
0.31 ACRES±
13,382.48 SQ.FT.±

GOLF COURSE

N. JOG ROAD

140' RIGHT-OF-WAY
(PER ORB 5423, PG 1745)

20' DRAINAGE EASEMENT
PER O.R.B. 6499, PAGE 102

Parcel ID: 7442422000005020
Solid Waste Authority of Palm Beach County
O.R. Book 8110, Page 356

EAST R/W LINE

LEGEND:

- (BB) = BASIS OF BEARINGS
- O.R.B. = OFFICIAL RECORD BOOK
- P.O.B. = POINT OF BEGINNING
- P.O.C. = POINT OF COMMENCEMENT
- R/W = RIGHT OF WAY
- SEC. = SECTION
- TWSP. = TOWNSHIP
- ⊙ = CENTERLINE
- ⊙ = DENOTES SET 5/8" IRON ROD & CAP LB 4286

BEARINGS SHOWN HEREON ARE RELATIVE TO THE THE SOUTH RIGHT OF WAY LINE OF C.S.X. RAILROAD HAVING A BEARING OF SOUTH 53°39'43" EAST

R=1984.86'
Δ=2°36'32"
L=90.38'
CB=N05°14'35"E
CD=90.37'

R=1969.86'
Δ=2°19'42"
L=80.05'

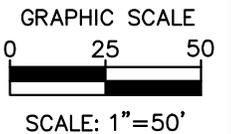
R=2260.79'
Δ=9°46'04"
L=385.42'

R=2245.79'
Δ=9°46'04"
L=382.86'

15.00'

N86°03'40"W | 15.00' (C.)

THE S.E. CORNER OF THAT CERTAIN REAL PROPERTY DESCRIBED IN ORB 6148, PAGE 801



CULPEPPER & TERPENING INC

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STATE OF FLORIDA BOARD OF PROFESSIONAL
ENGINEERS AUTHORIZATION NO. 4286

SKETCH & DESCRIPTION

FLORIDA POWER & LIGHT COMPANY
PARCEL PB- 025.100 , PARCEL ID 74424222000005010
SECTION 22, TOWNSHIP 42 SOUTH, RANGE 42 EAST
Palm Beach County, Florida

JOB NO: 21-236

SCALE: 1"=50'

DRAWN BY: LEH

DATE: 02-09-23

**UNIT OF DEVELOPMENT NO. 43
DISBURSEMENT NO. 207A
FEBRUARY 22, 2023**

EIPC

TOTALS

OTHER PROFESSIONALS:

WGI, Inc.

2,369.50

(Unit 43 Boardwalk Repairs)

2,369.50

(PO#23-48)

2,369.50

2,369.50

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: February 22, 2023

FROM: Susan P. Scheff, District Clerk

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

RE: Public and Community Relations Board Report

Community Relations

1. Northern Staff attended the following meetings on behalf of the District:
 - Florida Association of Special Districts
 - Forum Club of the Palm Beaches
 - National Pollutant Discharge Elimination System
 - Palm Beach North Chamber of Commerce
 - Palm Beach Chapter of Florida Government Finance Officers Association
 - Palm Beach County Local Mitigation Strategy
2. Northern Staff met with representatives of the following Units to discuss projects and provide information:

Unit No. 2C	Alton
Unit No. 3	Horseshoe Acres/Square Lake
Unit No. 5	Henry Rolf
Unit No. 11	PGA National
Unit No. 14	Eastpointe
Unit No. 15	Villages of Palm Beach Lakes
Unit No. 16	Palm Beach Park of Commerce
Unit No. 18	Ibis Golf & Country Club
Unit No. 19	Regional Center
Unit No. 20	Juno Isles
Unit No. 21	Old Marsh
Unit No. 24	Ironhorse
Unit No. 29	North Fork Development
Unit No. 33	Cypress Cove

3. Dan Beatty attended the Joint Professional Societies Annual Legislative Breakfast Meeting entitled, “Planning for a Resilient Florida”, held at the Palm Beach Gardens Marriott Hotel on February 2.

Training

1. Ken Roundtree participated in an FASD webinar entitled, “Pre-Session Legislative Update” on February 16.

Media

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

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

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

NORTHERN NOTES

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

Dispose of Plastic Bags Properly So They Don't End Up in Our Waterways



Americans use about 100 billion plastic bags a year. These include plastic grocery, shopping, food storage, yard fertilizer and pet waste disposal bags. Plastic bags are so lightweight and aerodynamic that even if we dispose of them properly, they can get misplaced. They escape from our trash cans, garbage trucks and landfills and go where the wind takes them- into storm drains, canals, lakes, and eventually, the ocean.

Plastic bags remain toxic even after they break down. They don't biodegrade; they photodegrade. That means that after sunlight breaks them down, they degrade, breaking down into smaller and smaller pieces, until they can ultimately enter the food chain. These tiny particles of plastic are called microplastics, officially defined as plastics less than five millimeters (0.2 inches) in diameter—smaller than the standard pearl used in jewelry. There are two categories of microplastics: primary and secondary.

Primary microplastics are tiny particles designed for commercial use, such as cosmetics, or microfibers shed from clothing and other textiles, such as fishing nets. Secondary microplastics are particles that result from the breakdown of larger plastic items, such as water bottles. This breakdown is caused by exposure to environmental factors, mainly the sun's radiation and ocean waves.

Single-use plastics—plastic items meant to be used just once and then discarded, such as a straw or plastic bag—are the primary source of secondary plastics in the environment. Some of this environmental pollution is from littering. Still, many of the plastics in waterways result from storms, water runoff, and winds that carry plastic—both intact objects and microplastics—into our waterways and oceans.

The problem with microplastics is that they do not readily break down into harmless molecules just like plastic items of any size. Plastics can take hundreds or thousands of years to decompose—and

in the meantime, wreak havoc on the environment. On beaches, microplastics are visible as tiny multicolored plastic bits in the sand. In the oceans, microplastic pollution is often consumed by marine animals.

Microplastics have been detected in marine organisms, from plankton to whales, commercial seafood, and drinking water. Alarmingly, standard water treatment facilities cannot remove all traces of microplastics. To further complicate matters, microplastics in the ocean can bind with other harmful chemicals before being ingested by marine organisms. Scientists are still unsure whether consumed microplastics are harmful to human or animal health—and, if so, what specific dangers they may pose.

Besides the environmental aspects of plastic, plastic bags in particular can cause damage to stormwater drainage systems. Plastic bags can clog storm drains and waterways, threatening urban environments and creating severe safety hazards. Drainage systems blocked by plastic bags have been identified as a major cause of flooding in countries like India and Bangladesh during monsoon season.

More locally, plastic bags can get caught and damage aerator motors and stormwater pumps. Aerator maintenance costs are higher because of plastic bag debris. Recently an aerator required repair due to damage from a plastic bag. The bag was drawn into the motor of the aerator and wrapped around the spinning shaft, causing the engine to freeze up and burn out. It also burnt out the electrical lines and cabling attached to the motor. After all of the repairs were completed, including replacing 250 feet of cabling, that one plastic bag caused over \$4,000 in damages to the aerator.

Stormwater pumps must function optimally to provide proper drainage following rain events and storms. They are critical to many of the stormwater systems in our area. If debris gets caught in them, the motors can also burn out and not work properly when most needed. The pumps used are submersed in several feet of water. They are not easily able to be inspected from above the water. When debris caught in the motor is discovered, the damage may already be done.

If you choose to use plastic bags, please dispose of them properly and securely. **PLEASE DO NOT THROW THEM IN THE WATERWAYS.** This request not only pertains to shopping bags, but includes fertilizer bags, pet waste disposal bags and food storage bags. Properly placing them in a secure receptacle could help keep our stormwater systems and, ultimately, our waterways clear.

NPDES Tip: Storms occur all year round. Make sure your yards and trees are trimmed neatly to avoid flying debris during a storm. Dispose of your trimmings and clippings properly—Do not put them into storm drains or lakes!



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: February 22, 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 \$33,887,039, representing a 94.33% collected rate.

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

Through February			
Fiscal Year Ending	Total Budget \$	YTD Collected \$	Total YTD Collected % of Budget
2023	\$ 35,922,095	\$ 33,887,039	94.33%
2022	\$ 34,164,263	\$ 32,366,469	94.74%
2021	\$ 31,694,504	\$ 27,895,745	88.01%
2020	\$ 32,069,289	\$ 27,784,341	86.64%
2019	\$ 30,878,079	\$ 26,309,131	85.20%
2018	\$ 30,395,272	\$ 27,203,493	89.50%
2017	\$ 29,851,907	\$ 27,758,367	92.99%
2016	\$ 24,785,265	\$ 22,734,969	91.73%
2015	\$ 24,863,731	\$ 22,893,789	92.08%
2014	\$ 25,594,227	\$ 23,276,163	90.94%

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

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

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
UNIT 1 - MAINTENANCE FUND	49,621.17	55,080.00	(5,458.83)	90.08%	9.91%
UNIT 2 - MAINTENANCE FUND	354,651.22	380,235.00	(25,583.78)	93.27%	6.72%
UNIT 2A - MAINTENANCE FUND	120,772.74	129,498.00	(8,725.26)	93.26%	6.73%
UNIT 2A - DEBT FUND	320,380.76	342,260.00	(21,879.24)	93.60%	6.39%
UNIT 2C - MAINTENANCE FUND	339,208.27	357,240.00	(18,031.73)	94.95%	5.04%
UNIT 2C - DEBT SERVICE FUND	5,529,878.00	5,606,705.00	(76,827.00)	98.62%	1.37%
UNIT 3 - MAINTENANCE FUND	325,665.25	349,666.00	(24,000.75)	93.13%	6.86%
UNIT 3A - MAINTENANCE FUND	218,916.11	237,063.00	(18,146.89)	92.34%	7.65%
UNIT 3A - DEBT FUND	398,417.20	431,444.00	(33,026.80)	92.34%	7.65%
UNIT 4 - MAINTENANCE FUND	507,816.64	560,725.00	(52,908.36)	90.56%	9.43%
UNIT 5 - MAINTENANCE FUND	491,281.79	520,645.00	(29,363.21)	94.36%	5.63%
UNIT 5A - MAINTENANCE FUND	333,690.31	344,719.00	(11,028.69)	96.80%	3.19%
UNIT 5B - MAINTENANCE FUND	95,127.00	102,798.00	(7,671.00)	92.53%	7.46%
UNIT 5B - DEBT FUND	375,806.88	406,112.00	(30,305.12)	92.53%	7.46%
UNIT 5C - MAINTENANCE FUND	43,293.16	46,956.00	(3,662.84)	92.19%	7.80%
UNIT 5D - MAINTENANCE FUND	87,749.90	93,308.00	(5,558.10)	94.04%	5.95%
UNIT 7 - MAINTENANCE FUND	114,059.31	121,377.00	(7,317.69)	93.97%	6.02%
UNIT 9 - MAINTENANCE FUND	115,322.24	121,673.00	(6,350.76)	94.78%	5.21%
UNIT 9A - MAINTENANCE FUND	946,607.40	1,019,285.00	(72,677.60)	92.86%	7.13%
UNIT 9A - DEBT FUND	2,709,447.58	2,917,472.00	(208,024.42)	92.86%	7.13%
UNIT 9B - MAINTENANCE FUND	770,124.38	832,585.00	(62,460.62)	92.49%	7.50%
UNIT 9B - DEBT FUND	1,275,719.65	1,379,187.00	(103,467.35)	92.49%	7.50%
UNIT 11 - MAINTENANCE FUND	2,723,989.84	2,953,690.00	(229,700.16)	92.22%	7.77%
UNIT 12 - MAINTENANCE FUND	62,602.56	67,666.00	(5,063.44)	92.51%	7.48%
UNIT 12A - MAINTENANCE FUND	23,081.65	25,027.00	(1,945.35)	92.22%	7.77%
UNIT 14 - MAINTENANCE FUND	758,445.12	833,676.00	(75,230.88)	90.97%	9.02%
UNIT 15 - MAINTENANCE FUND	837,565.05	914,107.00	(76,541.95)	91.62%	8.37%
UNIT 16 - MAINTENANCE FUND	1,166,918.03	1,226,866.00	(59,947.97)	95.11%	4.88%
UNIT 16 - DEBT FUND	523,989.39	550,908.00	(26,918.61)	95.11%	4.88%
UNIT 18 - MAINTENANCE FUND	1,578,373.88	1,711,074.00	(132,700.12)	92.24%	7.75%
UNIT 19 - MAINTENANCE FUND	487,155.81	522,865.00	(35,709.19)	93.17%	6.82%
UNIT 19A - MAINTENANCE FUND	40,353.17	42,237.00	(1,883.83)	95.53%	4.46%
UNIT 20 - MAINTENANCE FUND	209,248.05	229,726.00	(20,477.95)	91.08%	8.91%
UNIT 21 - MAINTENANCE FUND	486,787.71	515,485.00	(28,697.29)	94.43%	5.56%
UNIT 23 - MAINTENANCE FUND	293,508.01	312,532.00	(19,023.99)	93.91%	6.08%
UNIT 24 - MAINTENANCE FUND	227,114.92	244,229.00	(17,114.08)	92.99%	7.00%
UNIT 27B - MAINTENANCE FUND	170,739.15	180,634.00	(9,894.85)	94.52%	5.47%
UNIT 27B - DEBT FUND	220,154.06	232,507.00	(12,352.94)	94.68%	5.31%
UNIT 29 - MAINTENANCE FUND	46,837.41	48,979.00	(2,141.59)	95.62%	4.37%
UNIT 31 - MAINTENANCE FUND	649,154.37	694,482.00	(45,327.63)	93.47%	6.52%
UNIT 32 - MAINTENANCE FUND	19,858.56	20,690.00	(831.44)	95.98%	4.01%
UNIT 32A - MAINTENANCE FUND	5,031.18	5,455.00	(423.82)	92.23%	7.76%
UNIT 33 - MAINTENANCE FUND	15,804.30	16,988.00	(1,183.70)	93.03%	6.96%
UNIT 34 - MAINTENANCE FUND	175,668.51	188,798.00	(13,129.49)	93.04%	6.95%
UNIT 38 - MAINTENANCE FUND	67,124.34	75,950.00	(8,825.66)	88.37%	11.62%
UNIT 41 - MAINTENANCE FUND	4,758.31	4,983.00	(224.69)	95.49%	4.50%
UNIT 43 - MAINTENANCE FUND	946,811.63	984,461.00	(37,649.37)	96.17%	3.82%
UNIT 43 - DEBT FUND	1,213,056.50	1,265,449.00	(52,392.50)	95.85%	4.14%
UNIT 44 - MAINTENANCE FUND	68,035.86	75,261.00	(7,225.14)	90.39%	9.60%
UNIT 44 - DEBT FUND	536,432.44	593,399.00	(56,966.56)	90.39%	9.60%
UNIT 45 - MAINTENANCE FUND	408,190.15	431,486.00	(23,295.85)	94.60%	5.39%
Unit 45- Debt Fund	266,734.07	281,957.00	(15,222.93)	94.60%	5.39%
Unit 46 - Maint Fund	37,524.56	40,597.00	(3,072.44)	92.43%	7.56%

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	729,635.88	789,511.00	(59,875.12)	92.41%	7.58%
UNIT 47- MAINTENANCE FUND	47,319.53	50,641.00	(3,321.47)	93.44%	6.55%
UNIT 49- MAINTENANCE FUND	68,379.40	84,626.00	(16,246.60)	80.80%	19.19%
UNIT 51 - MAINTENANCE FUND	36,512.16	42,841.00	(6,328.84)	85.22%	14.77%
Unit 53 - Maintenance Fund	98,945.07	101,894.00	(2,948.93)	97.10%	2.89%
Unit 53 Debt Service Fund	<u>3,111,641.17</u>	<u>3,204,385.00</u>	<u>(92,743.83)</u>	<u>97.10%</u>	<u>2.89%</u>
Report Difference	<u>33,887,038.76</u>	<u>35,922,095.00</u>	<u>(2,035,056.24)</u>	<u>94.33%</u>	<u>5.67%</u>

**Northern Palm Beach County Improvement District
Investment Summary
January 31, 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)	\$ 28,771,818	\$ 27,742,355	\$ 52,652,604	35.7%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 3,015,857	\$ 3,009,677	\$ 4,986,793	3.7%	2.25%	2.25%	0.10%
Synovus	\$ 2,005,186	\$ 2,003,739	\$ -	2.5%	0.85%	0.85%	0.00%
FL FIT CP Pool Investments	\$ -	\$ -	\$ -	0.0%	0.00%	0.00%	0.00%
FL FIT PDP Investments	\$ -	\$ -	\$ -	0.0%	0.00%	0.00%	0.00%
Dreyfus Govt Cash Mgmt (DR289)	\$ 7,025,760	\$ 7,007,081	\$ 72	8.7%	4.07%	4.05%	0.00%
Dreyfus Pfd MM (DR194)	\$ 7,036,038	\$ 7,016,578	\$ 181	8.7%	4.20%	4.22%	0.00%
Dreyfus Trsy Agy (DR521)	\$ 7,025,907	\$ 7,007,309	\$ 24	8.7%	4.06%	4.04%	0.00%
JP Morgan USTrsy (J3918)	\$ 7,031,232	\$ 7,012,936	\$ 29	8.7%	3.93%	3.62%	0.00%
Total Pooled Cash	\$ 61,911,797	\$ 60,799,674	\$ 57,639,703				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 3,711,771	\$ 3,703,358	\$ 3,693,811	4.6%	0.00%	0.00%	0.00%
Reserve Funds	\$ 10,522,122	\$ 10,495,021	\$ 10,368,898	13.0%	0.00% - 0.25%	0.00% - 0.25%	0.00% - 1.92%
Project Funds	\$ 4,501,328	\$ 5,714,868	\$ 9,569,919	5.6%	0.00%	0.00%	0.00%
Total Trust Monies	\$ 18,735,221	\$ 19,913,246	\$ 23,632,627				
GRAND TOTAL	\$ 80,647,018	\$ 80,712,920	\$ 81,272,331				

Notes:

(1) The District's general operations banking is with Wells Fargo. A 35bps earnings credit rate is received to offset bank service fees.

(2) Compliance with investment policy is summarized below:

- All bond trust accounts are in compliance with permitted investments pursuant to the bond resolutions:
- Pooled cash accounts are subject to the following requirements regarding portfolio composition:

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

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 1
From 10/1/2022 Through 1/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	117,129	123,406	(6,277)
Intergovernmental revenues	0	0	0
Investment income	606	0	606
Miscellaneous	(792)	0	(792)
Total Revenues:	<u>116,943</u>	<u>123,406</u>	<u>(6,463)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	2,875	0	(2,875)
LEGAL SERVICES	1,479	500	(979)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	96	752	656
CHEMICAL WEED CONTROL	4,966	14,897	9,931
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	5,994	16,920	10,926
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	461	522	61
Total Physical Environment	<u>15,870</u>	<u>55,091</u>	<u>39,221</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	9,000	36,000	27,000
Other	491	2,739	2,248
Total Capital outlay	<u>9,491</u>	<u>38,739</u>	<u>29,248</u>
Total Expenditures:	<u>25,361</u>	<u>93,830</u>	<u>68,469</u>
Excess (deficiency) of revenues over expenditures	<u>91,582</u>	<u>29,576</u>	<u>62,006</u>
Other financing sources (uses):			
Transfers out	(22,499)	(66,881)	44,382
Total Other financing sources (uses):	<u>(22,499)</u>	<u>(66,881)</u>	<u>44,382</u>
Net change in fund balance	69,083	(37,305)	106,388
Fund balances, beginning of year	<u>214,355</u>	<u>0</u>	<u>214,355</u>
Total Fund balances, beginning of year	<u>214,355</u>	<u>0</u>	<u>214,355</u>
Fund balance, end of period	<u>283,438</u>	<u>(37,305)</u>	<u>320,743</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 1/31/2023

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	332,925	370,204	(37,279)
Intergovernmental revenues	0	0	0
Investment income	1,319	0	1,319
Miscellaneous	<u>22,408</u>	<u>0</u>	<u>22,408</u>
Total Revenues:	<u>356,652</u>	<u>370,204</u>	<u>(13,552)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	2,000	2,000
ENGINEERING-PERMITS	0	0	0
ENVIRONMENTAL LIASON	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	233	1,832	1,599
CHEMICAL WEED CONTROL	6,130	18,390	12,260
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	3,806	16,460	12,654
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	7,495	31,686	24,191
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	460	5,000	4,540
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE	0	500	500
R&M- Aerator refurbishments	0	6,850	6,850
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	15,000	15,000
Other	<u>9,006</u>	<u>24,312</u>	<u>15,306</u>
Total Physical Environment	<u>28,330</u>	<u>150,530</u>	<u>122,200</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	6,000	6,000
Other	<u>2,071</u>	<u>11,556</u>	<u>9,485</u>
Total Capital outlay	<u>2,071</u>	<u>17,556</u>	<u>15,485</u>
Total Expenditures:	<u>30,401</u>	<u>168,086</u>	<u>137,685</u>
Excess (deficiency) of revenues over expenditures	<u>326,251</u>	<u>202,118</u>	<u>124,133</u>
Other financing sources (uses):			
Transfers out	<u>(62,251)</u>	<u>(206,514)</u>	<u>144,263</u>
Total Other financing sources (uses):	<u>(62,251)</u>	<u>(206,514)</u>	<u>144,263</u>
Net change in fund balance	263,999	(4,396)	268,395
Fund balances, beginning of year	<u>389,575</u>	<u>0</u>	<u>389,575</u>
Total Fund balances, beginning of year	<u>389,575</u>	<u>0</u>	<u>389,575</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 1/31/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	653,574	(4,396)	657,970

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 1/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	111,661	124,518	(12,857)
Intergovernmental revenues	0	0	0
Investment income	834	0	834
Miscellaneous	26,634	0	26,634
Total Revenues:	139,129	124,518	14,611
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	3,230	0	(3,230)
LEGAL SERVICES	667	2,000	1,333
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	31	375	344
AUDITORS SERVICES	185	1,452	1,267
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	971	4,200	3,229
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	2,298	9,000	6,702
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	3,000	3,000
REPAIR & MAINT - GATE	0	1,200	1,200
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	8,000	8,000
Other	2,644	3,398	754
Total Physical Environment	10,027	46,625	36,598
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	4,340	4,340
Total Capital outlay	0	4,340	4,340
Total Expenditures:	10,027	50,965	40,938
Excess (deficiency) of revenues over expenditures	129,102	73,553	55,549
Other financing sources (uses):			
Transfers out	(23,105)	(77,352)	54,247
Total Other financing sources (uses):	(23,105)	(77,352)	54,247
Net change in fund balance	105,997	(3,799)	109,796
Fund balances, beginning of year	300,183	0	300,183
Total Fund balances, beginning of year	300,183	0	300,183
Fund balance, end of period	406,180	(3,799)	409,979

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 1/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	321,658	343,501	(21,843)
Intergovernmental revenues	0	0	0
Investment income	1,290	0	1,290
Miscellaneous	867	0	867
Total Revenues:	<u>323,815</u>	<u>343,501</u>	<u>(19,686)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	2,504	0	(2,504)
LEGAL SERVICES	2,559	500	(2,059)
FINANCIAL CONS./ADVISOR	31	375	344
AUDITORS SERVICES	185	1,456	1,271
CHEMICAL WEED CONTROL	529	1,586	1,057
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	770	3,330	2,560
PRESERVE/EXOTIC MAINT	32,578	146,395	113,817
REPAIR & MAINT-AERATORS	0	12,500	12,500
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	60,000	60,000
R&M- Aerator refurbishments	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	3,803	5,221	1,418
Total Physical Environment	<u>42,958</u>	<u>264,363</u>	<u>221,405</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>42,958</u>	<u>264,363</u>	<u>221,405</u>
Excess (deficiency) of revenues over expenditures	<u>280,857</u>	<u>79,138</u>	<u>201,719</u>
Other financing sources (uses):			
Transfers out	(33,446)	(62,126)	28,680
Total Other financing sources (uses):	<u>(33,446)</u>	<u>(62,126)</u>	<u>28,680</u>
Net change in fund balance	247,411	17,012	230,399
Fund balances, beginning of year	409,720	0	409,720
Total Fund balances, beginning of year	<u>409,720</u>	<u>0</u>	<u>409,720</u>
Fund balance, end of period	<u>657,131</u>	<u>17,012</u>	<u>640,119</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 1/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	302,197	342,518	(40,321)
Intergovernmental revenues	0	0	0
Investment income	1,206	0	1,206
Miscellaneous	4,675	0	4,675
Total Revenues:	<u>308,079</u>	<u>342,518</u>	<u>(34,439)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	2,391	1,000	(1,391)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	812	1,000	188
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	164	1,293	1,129
CHEMICAL WEED CONTROL	7,115	30,769	23,654
MOWING SERVICES	2,118	0	(2,118)
TRASH DISPOSAL	0	2,500	2,500
LANDSCAPE MAINTENANCE	7,673	46,140	38,467
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	6,048	6,048
REPAIR & MAINT-AERATORS	34	10,178	10,144
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	6,440	36,000	29,560
REPAIR & MAINT - GENERAL	3,630	6,000	2,370
REPAIR & MAINT-TELEMETRY	1,993	5,000	3,007
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	5,000	5,000
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	1,500	1,500
Other	3,301	11,285	7,984
Total Physical Environment	<u>35,671</u>	<u>167,713</u>	<u>132,042</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	4,500	17,000	12,500
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	38,941	43,723	4,782
Other	620	3,458	2,838
Total Capital outlay	<u>44,061</u>	<u>64,181</u>	<u>20,120</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>79,732</u>	<u>231,894</u>	<u>152,162</u>
Excess (deficiency) of revenues over expenditures	<u>228,347</u>	<u>110,624</u>	<u>117,723</u>
Other financing sources (uses):			
Transfers out	(38,690)	(126,708)	88,018
Capital contributions from landowners	3,726	11,556	(7,830)
Total Other financing sources (uses):	<u>(34,964)</u>	<u>(115,152)</u>	<u>80,188</u>
Net change in fund balance	<u>193,383</u>	<u>(4,528)</u>	<u>197,911</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 1/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	402,878	0	402,878
Total Fund balances, beginning of year	402,878	0	402,878
Fund balance, end of period	596,261	(4,528)	600,789

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 1/31/2023

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	204,386	227,946	(23,560)
Intergovernmental revenues	0	0	0
Investment income	1,004	0	1,004
Miscellaneous	<u>(370)</u>	<u>0</u>	<u>(370)</u>
Total Revenues:	<u>205,020</u>	<u>227,946</u>	<u>(22,926)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	15,000	15,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	638	2,000	1,362
FINANCIAL CONS./ADVISOR	16	188	172
IT Services	0	0	0
AUDITORS SERVICES	168	1,321	1,153
CHEMICAL WEED CONTROL	2,047	8,852	6,805
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	4,099	31,658	27,559
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-ROADS	0	23,000	23,000
REPAIR & MAINT-CULVERTS	0	60,000	60,000
REPAIR & MAINT - GATE	0	0	0
Repairs & Maint - Catch Basins	0	10,000	10,000
R&M- Aerator refurbishments	0	13,700	13,700
REPAIR & MAINT- STREET SWEEP	4,312	18,354	14,042
Other	<u>8,683</u>	<u>29,591</u>	<u>20,908</u>
Total Physical Environment	<u>19,963</u>	<u>217,164</u>	<u>197,201</u>
Capital outlay			
MACHINERY & EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>19,963</u>	<u>217,164</u>	<u>197,201</u>
Excess (deficiency) of revenues over expenditures	<u>185,056</u>	<u>10,782</u>	<u>174,274</u>
Other financing sources (uses):			
Transfers out	(18,889)	(73,997)	55,108
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(18,889)</u>	<u>(73,997)</u>	<u>55,108</u>
Net change in fund balance	166,167	(63,215)	229,382
Fund balances, beginning of year	<u>335,581</u>	<u>0</u>	<u>335,581</u>
Total Fund balances, beginning of year	<u>335,581</u>	<u>0</u>	<u>335,581</u>
Fund balance, end of period	<u>501,748</u>	<u>(63,215)</u>	<u>564,963</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 1/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	484,639	554,171	(69,532)
Intergovernmental revenues	0	0	0
Investment income	2,133	0	2,133
Miscellaneous	1,665	0	1,665
Total Revenues:	488,437	554,171	(65,734)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	274	2,158	1,884
CHEMICAL WEED CONTROL	4,309	18,634	14,325
MOWING SERVICES	0	0	0
TRASH DISPOSAL	350	1,000	650
LANDSCAPE MAINTENANCE	4,204	18,180	13,976
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	24,913	75,978	51,065
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT - GENERAL	350	4,000	3,650
REPAIR & MAINT-TELEMETRY	919	5,000	4,081
REPAIR & MAINT-CULVERTS	0	300,000	300,000
REPAIR & MAINT - GATE	0	500	500
R&M- Aerator refurbishments	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,500	2,500
Other	17,977	57,204	39,227
Total Physical Environment	53,297	489,154	435,857
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	13,500	13,500
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	65,585	65,585
Other	1,806	10,078	8,272
Total Capital outlay	1,806	89,163	87,357
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	55,103	578,317	523,214
Excess (deficiency) of revenues over expenditures	433,334	(24,146)	457,480
Other financing sources (uses):			
Transfers out	(64,499)	(198,614)	134,115
Total Other financing sources (uses):	(64,499)	(198,614)	134,115
Net change in fund balance	368,834	(222,760)	591,594
Fund balances, beginning of year	657,299	0	657,299

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 1/31/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	657,299	0	657,299
Fund balance, end of period	1,026,133	(222,760)	1,248,893

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 1/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	462,601	503,606	(41,005)
Intergovernmental revenues	0	0	0
Investment income	1,963	0	1,963
Miscellaneous	100	0	100
Total Revenues:	<u>464,664</u>	<u>503,606</u>	<u>(38,942)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	35,200	0	(35,200)
LEGAL SERVICES	0	500	500
WATER QUALITY	0	4,492	4,492
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	8,000	8,000
AUDITORS SERVICES	109	855	746
CHEMICAL WEED CONTROL	3,356	10,067	6,711
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	3,041	13,150	10,109
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	750	303,500	302,750
REPAIR & MAINT - GATE	0	500	500
Other	4,596	4,922	326
Total Physical Environment	<u>50,601</u>	<u>354,486</u>	<u>303,885</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	19,600	19,600
Other	3,974	9,269	5,295
Total Capital outlay	<u>3,974</u>	<u>28,869</u>	<u>24,895</u>
Principal	0	66,773	66,773
Interest	0	85,661	85,661
Total Expenditures:	<u>54,575</u>	<u>535,789</u>	<u>481,214</u>
Excess (deficiency) of revenues over expenditures	<u>410,089</u>	<u>(32,183)</u>	<u>442,272</u>
Other financing sources (uses):			
Transfers out	(47,189)	(115,809)	68,620
Total Other financing sources (uses):	<u>(47,189)</u>	<u>(115,809)</u>	<u>68,620</u>
Net change in fund balance	362,900	(147,992)	510,892
Fund balances, beginning of year	<u>618,061</u>	<u>0</u>	<u>618,061</u>
Total Fund balances, beginning of year	<u>618,061</u>	<u>0</u>	<u>618,061</u>
Fund balance, end of period	<u>980,961</u>	<u>(147,992)</u>	<u>1,128,953</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5A
From 10/1/2022 Through 1/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	315,716	331,461	(15,745)
Intergovernmental revenues	0	0	0
Investment income	2,893	0	2,893
Miscellaneous	10,186	0	10,186
Total Revenues:	328,796	331,461	(2,665)
Expenditures:			
Physical Environment			
ENGINEERING FEES	3,750	20,000	16,250
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	2,000	2,000
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	165	1,296	1,131
MARSH MAINT-LITTORAL ZONE	198	17,884	17,686
CHEMICAL WEED CONTROL	9,102	36,409	27,307
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	57,000	57,000
REPAIR & MAINT-CULVERTS	8,207	500,000	491,793
REPAIR & MAINT - GATE	0	0	0
Repairs & Maint - Catch Basins	0	125,000	125,000
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	6,558	17,843	11,285
Total Physical Environment	27,980	785,932	757,953
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	27,980	785,932	757,953
Excess (deficiency) of revenues over expenditures	300,816	(454,471)	755,287
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(41,066)	(152,052)	110,986
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(41,066)	(152,052)	110,986
Net change in fund balance	259,750	(606,523)	866,273
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 5A
 From 10/1/2022 Through 1/31/2023
 (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	1,410,256	(606,523)	2,016,779

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 1/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	88,357	98,844	(10,487)
Intergovernmental revenues	0	0	0
Investment income	476	0	476
Miscellaneous	0	0	0
Total Revenues:	<u>88,834</u>	<u>98,844</u>	<u>(10,010)</u>
Expenditures:			
Physical Environment			
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	93	731	638
LANDSCAPE MAINTENANCE	1,137	4,916	3,779
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	13,550	10,500	(3,050)
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	35,000	35,000
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	5,578	5,000	(578)
R&M- GENERATORS	486	2,500	2,014
REPAIR & MAINT- WATER CTRL STR	0	750	750
Other	2,902	8,277	5,375
Total Physical Environment	<u>23,762</u>	<u>75,362</u>	<u>51,600</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Principal	0	0	0
Total Expenditures:	<u>23,762</u>	<u>75,362</u>	<u>51,600</u>
Excess (deficiency) of revenues over expenditures	<u>65,072</u>	<u>23,482</u>	<u>41,590</u>
Other financing sources (uses):			
Transfers out	(18,525)	(50,361)	31,836
Total Other financing sources (uses):	<u>(18,525)</u>	<u>(50,361)</u>	<u>31,836</u>
Net change in fund balance	46,547	(26,879)	73,426
Fund balances, beginning of year	<u>183,573</u>	<u>0</u>	<u>183,573</u>
Total Fund balances, beginning of year	<u>183,573</u>	<u>0</u>	<u>183,573</u>
Fund balance, end of period	<u>230,120</u>	<u>(26,879)</u>	<u>256,999</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 1/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	40,434	45,150	(4,716)
Investment income	<u>578</u>	<u>0</u>	<u>578</u>
Total Investment income	<u>578</u>	<u>0</u>	<u>578</u>
Total Revenues:	<u>41,012</u>	<u>45,150</u>	<u>(4,138)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	68	531	463
TRASH DISPOSAL	0	3,400	3,400
LANDSCAPE MAINTENANCE	250	1,080	830
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	850	1,500	650
REPAIR & MAINT - GENERAL	0	1,500	1,500
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-CULVERTS	0	7,000	7,000
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	<u>501</u>	<u>1,428</u>	<u>927</u>
Total Physical Environment	1,669	23,939	22,270
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	362	362
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	0	362	362
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>1,669</u>	<u>24,301</u>	<u>22,632</u>
Excess (deficiency) of revenues over expenditures	<u>39,344</u>	<u>20,849</u>	<u>18,495</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(7,746)</u>	<u>(25,616)</u>	<u>17,870</u>
Total Other financing sources (uses):	<u>(7,746)</u>	<u>(25,616)</u>	<u>17,870</u>
Net change in fund balance	31,598	(4,767)	36,365
Fund balances, beginning of year	<u>246,104</u>	<u>0</u>	<u>246,104</u>
Total Fund balances, beginning of year	<u>246,104</u>	<u>0</u>	<u>246,104</u>
Fund balance, end of period	<u>277,702</u>	<u>(4,767)</u>	<u>282,469</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5D
From 10/1/2022 Through 1/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	82,103	89,719	(7,616)
Intergovernmental revenues	0	0	0
Investment income	654	0	654
Miscellaneous	0	0	0
Total Revenues:	82,756	89,719	(6,963)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
Special Legislative Activities	0	0	0
AUDITORS SERVICES	107	840	733
LANDSCAPE MAINTENANCE	593	2,566	1,973
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	473	10,000	9,527
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	3,000	3,000
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	5,348	5,000	(348)
R&M- GENERATORS	2,300	2,500	200
REPAIR & MAINT- WATER CTRL STR	0	1,600	1,600
Other	2,772	6,424	3,652
Total Physical Environment	11,593	37,430	25,837
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	11,593	37,430	25,837
Excess (deficiency) of revenues over expenditures	71,164	52,289	18,875
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(16,106)	(54,754)	38,648
Total Other financing sources (uses):	(16,106)	(54,754)	38,648
Net change in fund balance	55,057	(2,465)	57,522
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	317,764	(2,465)	320,229

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 1/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	106,119	116,709	(10,590)
Intergovernmental revenues	0	0	0
Investment income	969	0	969
Miscellaneous	4,058	0	4,058
Total Revenues:	<u>111,146</u>	<u>116,709</u>	<u>(5,563)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	4,513	4,513
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	86	675	589
CHEMICAL WEED CONTROL	1,855	5,566	3,711
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,200	1,200
LANDSCAPE MAINTENANCE	3,640	15,740	12,100
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	919	0	(919)
REPAIR & MAINT - GATE	0	2,000	2,000
REPAIR & MAINT- WATER CTRL STR	0	350	350
Other	1,136	1,632	496
Total Physical Environment	<u>7,637</u>	<u>39,176</u>	<u>31,539</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	27,000	27,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	362	362
Other	631	3,521	2,890
Total Capital outlay	<u>631</u>	<u>30,883</u>	<u>30,252</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>8,268</u>	<u>70,059</u>	<u>61,791</u>
Excess (deficiency) of revenues over expenditures	<u>102,878</u>	<u>46,650</u>	<u>56,228</u>
Other financing sources (uses):			
Transfers out	(21,399)	(75,451)	54,052
Total Other financing sources (uses):	<u>(21,399)</u>	<u>(75,451)</u>	<u>54,052</u>
Net change in fund balance	81,479	(28,801)	110,280
Fund balances, beginning of year	<u>388,527</u>	<u>0</u>	<u>388,527</u>
Total Fund balances, beginning of year	<u>388,527</u>	<u>0</u>	<u>388,527</u>
Fund balance, end of period	<u>470,007</u>	<u>(28,801)</u>	<u>498,808</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 1/31/2023
(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 9

From 10/1/2022 Through 1/31/2023

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	110,310	120,291	(9,981)
Intergovernmental revenues	0	0	0
Investment income	856	0	856
Miscellaneous	<u>(90)</u>	<u>0</u>	<u>(90)</u>
Total Revenues:	<u>111,076</u>	<u>120,291</u>	<u>(9,215)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	6,549	6,549
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	90	705	615
CHEMICAL WEED CONTROL	1,259	3,778	2,519
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	1,309	5,660	4,351
SUPERVISORS EXPENSES	0	0	0
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	460	5,000	4,540
REPAIR & MAINT-CULVERTS	0	60,000	60,000
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT - IRRIGATION	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	1,200	1,200
Other	<u>1,178</u>	<u>1,360</u>	<u>182</u>
Total Physical Environment	<u>4,295</u>	<u>94,752</u>	<u>90,457</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	723	723
Other	<u>407</u>	<u>2,270</u>	<u>1,863</u>
Total Capital outlay	<u>407</u>	<u>2,993</u>	<u>2,586</u>
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>4,702</u>	<u>97,745</u>	<u>93,043</u>
Excess (deficiency) of revenues over expenditures	<u>106,374</u>	<u>22,546</u>	<u>83,828</u>
Other financing sources (uses):			
Transfers out	<u>(23,433)</u>	<u>(84,045)</u>	<u>60,612</u>
Total Other financing sources (uses):	<u>(23,433)</u>	<u>(84,045)</u>	<u>60,612</u>
Net change in fund balance	<u>82,941</u>	<u>(61,499)</u>	<u>144,440</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 1/31/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	332,655	0	332,655
Total Fund balances, beginning of year	332,655	0	332,655
Fund balance, end of period	415,596	(61,499)	477,095

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 1/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	882,598	984,633	(102,035)
Intergovernmental revenues	0	0	0
Investment income	3,356	0	3,356
Miscellaneous	(2,935)	0	(2,935)
Total Revenues:	883,019	984,633	(101,614)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,979	1,000	(979)
WATER QUALITY	0	2,384	2,384
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	5,000	5,000
AUDITORS SERVICES	522	4,101	3,579
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	9,432	40,486	31,054
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	2,710	11,720	9,010
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	54,039	228,257	174,218
UPLAND MAINTENANCE	5,073	33,191	28,118
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	19,294	90,780	71,486
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	4,000	4,000
REPAIR & MAINT-TELEMETRY	919	5,000	4,081
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	50,000	50,000
REPAIR & MAINT - GATE	0	500	500
R&M- Aerator refurbishments	0	13,700	13,700
R & M PRESERVE STRUCTURES	3,119	100,000	96,881
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
Other	35,159	101,911	66,752
Total Physical Environment	132,245	755,030	622,785
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	6,300	68,500	62,200
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
MACHINERY & EQUIPMENT	0	23,128	23,128
Other	0	0	0
Total Capital outlay	6,300	91,628	85,328
Principal	0	0	0

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 1/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Expenditures:	<u>138,545</u>	<u>846,658</u>	<u>708,113</u>
Excess (deficiency) of revenues over expenditures	<u>744,474</u>	<u>137,975</u>	<u>606,499</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(75,702)</u>	<u>(229,133)</u>	<u>153,431</u>
Total Other financing sources (uses):	<u>(75,702)</u>	<u>(229,133)</u>	<u>153,431</u>
Net change in fund balance	668,773	(91,158)	759,931
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>1,683,919</u>	<u>(91,158)</u>	<u>1,775,077</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 1/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	714,481	800,564	(86,083)
Intergovernmental revenues	0	0	0
Investment income	2,657	0	2,657
Miscellaneous	(175)	0	(175)
Total Revenues:	716,963	800,564	(83,601)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	16	188	172
OTHER PROFESSIONAL SVCS	0	5,000	5,000
AUDITORS SERVICES	407	3,199	2,792
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	4,029	17,296	13,267
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	564	2,440	1,876
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	54,039	228,257	174,218
UPLAND MAINTENANCE	12,399	81,133	68,734
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	23,725	37,989	14,264
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	6	2,500	2,494
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	8,000	8,000
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE	0	500	500
R&M- Aerator refurbishments	0	6,850	6,850
R & M PRESERVE STRUCTURES	33,736	100,000	66,264
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	3,500	3,500
Other	22,416	65,745	43,329
Total Physical Environment	151,337	645,597	494,260
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	45,000	45,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	23,128	23,128
Other	0	0	0
Total Capital outlay	0	68,128	68,128
Principal	0	0	0
Total Expenditures:	151,337	713,725	562,388
Excess (deficiency) of revenues over expenditures	565,626	86,839	478,787

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 1/31/2023
(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	(52,302)	(170,701)	118,399
Total Other financing sources (uses):	<u>(52,302)</u>	<u>(170,701)</u>	<u>118,399</u>
Net change in fund balance	513,323	(83,862)	597,185
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><u>1,334,257</u></u>	<u><u>(83,862)</u></u>	<u><u>1,418,119</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2022 Through 1/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	2,490,565	2,840,091	(349,526)
Intergovernmental revenues	0	0	0
Investment income	8,950	0	8,950
Miscellaneous	13,820	0	13,820
Total Revenues:	<u>2,513,335</u>	<u>2,840,091</u>	<u>(326,756)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	12,700	65,000	52,300
ENGINEERING-PERMITS	2,240	0	(2,240)
LEGAL SERVICES	6,919	5,000	(1,919)
WATER QUALITY	0	17,390	17,390
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,430	11,242	9,812
MARSH MAINT-LITTORAL ZONE	108,326	500,142	391,816
CHEMICAL WEED CONTROL	79,033	316,130	237,097
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	7,473	32,315	24,842
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	7,665	109,250	101,585
REPAIR & MAINT-AERATORS	47,784	195,026	147,242
REPAIR & MAINT-PUMP STATN	7,886	30,000	22,114
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	3,000	12,000	9,000
REPAIR & MAINT-BLDG	0	93,500	93,500
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	29,691	26,000	(3,691)
REPAIR & MAINT-ROADS	176	131,950	131,774
REPAIR & MAINT-CULVERTS	2,000	100,000	98,000
REPAIR & MAINT - GATE	0	500	500
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	0	60,000	60,000
R&M- Aerator refurbishments	0	34,250	34,250
R&M- GENERATORS	2,140	7,500	5,360
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	4,500	4,500
R&M- PRESERVE STRUCTURE/INLETS	480	2,000	1,520
Other	<u>79,748</u>	<u>205,950</u>	<u>126,202</u>
Total Physical Environment	<u>398,691</u>	<u>1,970,645</u>	<u>1,571,954</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	21,000	21,000
ROADS/BRIDGES	0	175,000	175,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	80,362	80,362
Other	<u>1,844</u>	<u>8,196</u>	<u>6,352</u>
Total Capital outlay	<u>1,844</u>	<u>284,558</u>	<u>282,714</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 1/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Principal	0	175,092	175,092
Interest	0	<u>22,367</u>	<u>22,367</u>
Total Expenditures:	<u>400,535</u>	<u>2,452,662</u>	<u>2,052,127</u>
Excess (deficiency) of revenues over expenditures	<u>2,112,800</u>	<u>387,429</u>	<u>1,725,371</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(224,521)	(691,424)	466,903
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(224,521)</u>	<u>(691,424)</u>	<u>466,903</u>
Net change in fund balance	1,888,279	(303,995)	2,192,274
Fund balances, beginning of year	<u>2,558,601</u>	<u>0</u>	<u>2,558,601</u>
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>4,446,881</u>	<u>(303,995)</u>	<u>4,750,876</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 1/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	57,693	65,064	(7,371)
Intergovernmental revenues	0	0	0
Investment income	461	0	461
Miscellaneous	3,208	0	3,208
Total Revenues:	61,362	65,064	(3,702)
Expenditures:			
Physical Environment			
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	44	346	302
CHEMICAL WEED CONTROL	62	187	125
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	731	3,160	2,429
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	460	5,000	4,540
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	577	647	70
Total Physical Environment	4,542	13,840	9,298
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	1,447	1,447
Other	451	2,515	2,064
Total Capital outlay	451	3,962	3,511
Total Expenditures:	4,993	17,802	12,810
Excess (deficiency) of revenues over expenditures	56,369	47,262	9,107
Other financing sources (uses):			
Transfers out	(17,722)	(53,029)	35,307
Total Other financing sources (uses):	(17,722)	(53,029)	35,307
Net change in fund balance	38,647	(5,767)	44,414
Fund balances, beginning of year	181,214	0	181,214
Total Fund balances, beginning of year	181,214	0	181,214
Fund balance, end of period	219,861	(5,767)	225,628

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 1/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	21,517	24,064	(2,547)
Intergovernmental revenues	0	0	0
Investment income	255	0	255
Miscellaneous	0	0	0
Total Revenues:	<u>21,772</u>	<u>24,064</u>	<u>(2,292)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	18	138	120
CHEMICAL WEED CONTROL	271	1,173	902
TRASH DISPOSAL	0	1,500	1,500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	102	7,641	7,539
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-CULVERTS	0	3,500	3,500
REPAIR & MAINT - GATE	0	0	0
R&M- Aerator refurbishments	0	0	0
Other	828	2,266	1,438
Total Physical Environment	<u>1,218</u>	<u>17,718</u>	<u>16,500</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>1,218</u>	<u>17,718</u>	<u>16,500</u>
Excess (deficiency) of revenues over expenditures	<u>20,554</u>	<u>6,346</u>	<u>14,208</u>
Other financing sources (uses):			
Transfers out	(3,076)	(11,782)	8,706
Total Other financing sources (uses):	<u>(3,076)</u>	<u>(11,782)</u>	<u>8,706</u>
Net change in fund balance	17,478	(5,436)	22,914
Fund balances, beginning of year	105,855	0	105,855
Total Fund balances, beginning of year	<u>105,855</u>	<u>0</u>	<u>105,855</u>
Fund balance, end of period	<u>123,333</u>	<u>(5,436)</u>	<u>128,769</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 1/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	620,319	801,613	(181,294)
Intergovernmental revenues	0	0	0
Investment income	2,421	0	2,421
Miscellaneous	(818)	0	(818)
Total Revenues:	621,921	801,613	(179,692)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	928	5,000	4,072
WATER QUALITY	0	5,480	5,480
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	496	3,898	3,402
CHEMICAL WEED CONTROL	9,229	39,908	30,679
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	2,172	9,391	7,219
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	28,088	165,182	137,094
REPAIR & MAINT-PUMP STATN	2,017	5,000	2,983
REPAIR & MAINT-CANAL/LAKE	0	30,000	30,000
REPAIR & MAINT-BLDG	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	10,890	26,000	15,110
REPAIR & MAINT-CULVERTS	0	40,000	40,000
REPAIR & MAINT - GATE	0	0	0
R&M- Aerator refurbishments	0	27,400	27,400
R&M- GENERATORS	258	2,500	2,242
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	46,924	150,628	103,704
Total Physical Environment	101,001	517,387	416,386
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	372,500	372,500
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	21,500	21,500
Other	258	1,437	1,179
Total Capital outlay	258	395,437	395,179
Principal	0	94,028	94,028
Interest	0	12,012	12,012
Total Expenditures:	101,259	1,018,864	917,605
Excess (deficiency) of revenues over expenditures	520,663	(217,251)	737,914

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2022 Through 1/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(57,322)	(191,122)	133,800
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(57,322)</u>	<u>(191,122)</u>	<u>133,800</u>
Net change in fund balance	463,341	(408,373)	871,714
Fund balances, beginning of year	740,606	0	740,606
Total Fund balances, beginning of year	<u>740,606</u>	<u>0</u>	<u>740,606</u>
Fund balance, end of period	<u><u>1,203,947</u></u>	<u><u>(408,373)</u></u>	<u><u>1,612,320</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 1/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	821,845	925,051	(103,206)
Intergovernmental revenues	0	0	0
Investment income	2,758	0	2,758
Miscellaneous	3,210	0	3,210
Total Revenues:	827,814	925,051	(97,237)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	406	1,000	594
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	2,500	2,500
AUDITORS SERVICES	449	3,532	3,083
CHEMICAL WEED CONTROL	17,726	76,652	58,926
MOWING SERVICES	0	0	0
TRASH DISPOSAL	7,500	31,000	23,500
LANDSCAPE MAINTENANCE	3,150	13,620	10,470
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	16,848	143,514	126,666
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,700	30,500	27,800
REPAIR & MAINT - GENERAL	0	12,000	12,000
REPAIR & MAINT-TELEMETRY	2,298	5,000	2,702
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	27,400	27,400
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	11,000	11,000
Other	59,200	170,128	110,928
Total Physical Environment	110,277	559,346	449,069
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	456,500	456,500
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	47,860	1,085	(46,775)
Other	1,094	6,103	5,009
Total Capital outlay	48,954	463,688	414,734
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	159,231	1,023,034	863,803
Excess (deficiency) of revenues over expenditures	668,582	(97,983)	766,565
Other financing sources (uses):			
Transfers out	(56,255)	(177,706)	121,451

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 1/31/2023
(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>(56,255)</u>	<u>(177,706)</u>	<u>121,451</u>
Net change in fund balance	612,327	(275,689)	888,016
Fund balances, beginning of year	<u>764,653</u>	<u>0</u>	<u>764,653</u>
Total Fund balances, beginning of year	<u>764,653</u>	<u>0</u>	<u>764,653</u>
Fund balance, end of period	<u>1,376,980</u>	<u>(275,689)</u>	<u>1,652,669</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 1/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,136,825	1,211,107	(74,282)
Intergovernmental revenues	0	0	0
Investment income	4,237	0	4,237
Miscellaneous	21,230	0	21,230
Total Revenues:	<u>1,162,292</u>	<u>1,211,107</u>	<u>(48,815)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	254	55,000	54,747
ENGINEERING-PERMITS	7,008	0	(7,008)
ENVIRONMENTAL LIASON	3,755	25,031	21,276
LEGAL SERVICES	7,105	20,000	12,895
WATER QUALITY	0	5,698	5,698
FINANCIAL CONS./ADVISOR	16	188	172
AUDITORS SERVICES	579	4,550	3,971
MARSH MAINT-LITTORAL ZONE	198	6,082	5,884
CHEMICAL WEED CONTROL	10,118	40,471	30,353
MOWING SERVICES	0	0	0
SECURITY SERVICES	186,623	447,894	261,272
TRASH DISPOSAL	0	5,000	5,000
LANDSCAPE MAINTENANCE	10,027	43,360	33,333
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	8,700	26,220	17,520
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	20,000	20,000
REPAIR & MAINT - GENERAL	0	7,500	7,500
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT-ROADS	18,292	292,000	273,708
REPAIR & MAINT-CULVERTS	0	30,000	30,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	16,125	20,000	3,875
REPAIR & MAINT- STREET SWEEP	1,514	6,550	5,036
REPAIR & MAINT- WATER CTRL STR	0	5,000	5,000
Other	<u>14,556</u>	<u>20,803</u>	<u>6,248</u>
Total Physical Environment	<u>284,867</u>	<u>1,082,847</u>	<u>797,980</u>
Capital outlay			
ROADS/BRIDGES	0	343,000	343,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	<u>2,255</u>	<u>2,122</u>	<u>(133)</u>
Total Capital outlay	<u>2,255</u>	<u>345,122</u>	<u>342,867</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>287,122</u>	<u>1,427,969</u>	<u>1,140,847</u>
Excess (deficiency) of revenues over expenditures	<u>875,170</u>	<u>(216,862)</u>	<u>1,092,032</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 1/31/2023
(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	(71,350)	(220,508)	149,158
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(71,350)</u>	<u>(220,508)</u>	<u>149,158</u>
Net change in fund balance	803,820	(437,370)	1,241,190
Fund balances, beginning of year	1,312,567	0	1,312,567
Total Fund balances, beginning of year	<u>1,312,567</u>	<u>0</u>	<u>1,312,567</u>
Fund balance, end of period	<u><u>2,116,388</u></u>	<u><u>(437,370)</u></u>	<u><u>2,553,758</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 1/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,459,720	1,645,266	(185,546)
Intergovernmental revenues	(2,467)	255,000	(257,467)
Investment income	6,649	0	6,649
Miscellaneous	418	0	418
Total Revenues:	1,464,320	1,900,266	(435,946)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	7,185	20,000	12,815
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	10,442	348,187	337,745
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	1,002	7,880	6,878
MARSH MAINT-LITTORAL ZONE	88,965	391,446	302,481
CHEMICAL WEED CONTROL	45,966	183,864	137,898
TRASH DISPOSAL	283	1,300	1,017
LANDSCAPE MAINTENANCE	3,602	15,576	11,974
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	29,516	148,662	119,146
REPAIR & MAINT-PUMP STATN	779	55,000	54,221
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	4,600	1,500	(3,100)
REPAIR & MAINT - GENERAL	1,200	3,000	1,800
REPAIR & MAINT-TELEMTRY	27,561	26,000	(1,561)
REPAIR & MAINT-ROADS	0	95,000	95,000
REPAIR & MAINT-CULVERTS	0	100,000	100,000
REPAIR & MAINT - GATE	0	1,000	1,000
Repairs & Maint - Catch Basins	0	120,000	120,000
R&M- Aerator refurbishments	0	27,400	27,400
R&M- GENERATORS	817	7,500	6,683
REPAIR & MAINT- STREET SWEEP	6,533	28,252	21,719
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	72,949	200,985	128,036
Total Physical Environment	301,400	1,805,552	1,504,152
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	526	2,936	2,410
Total Capital outlay	526	2,936	2,410
Principal	0	0	0
Total Expenditures:	301,926	1,808,488	1,506,562

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 1/31/2023
(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>1,162,395</u>	<u>91,778</u>	<u>1,070,617</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(118,157)	(351,180)	233,023
Capital contributions from landowners	7,290	22,047	(14,757)
Total Other financing sources (uses):	<u>(110,868)</u>	<u>(329,133)</u>	<u>218,265</u>
Net change in fund balance	1,051,527	(237,355)	1,288,882
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><u>3,312,690</u></u>	<u><u>(237,355)</u></u>	<u><u>3,550,045</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2022 Through 1/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	461,668	502,756	(41,088)
Intergovernmental revenues	0	0	0
Investment income	1,618	0	1,618
Miscellaneous	5,317	0	5,317
Total Revenues:	<u>468,603</u>	<u>502,756</u>	<u>(34,153)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	2,175	500	(1,675)
WATER QUALITY	0	14,762	14,762
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	257	2,020	1,763
MARSH MAINT-LITTORAL ZONE	198	25,395	25,197
CHEMICAL WEED CONTROL	7,277	29,107	21,830
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	1,193	5,160	3,967
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	20,706	20,706
REPAIR & MAINT-AERATORS	11,158	69,676	58,518
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	7,000	7,000
REPAIR & MAINT-TELEMTRY	2,298	5,000	2,702
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	6,850	6,850
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	29,141	73,247	44,106
Total Physical Environment	<u>53,697</u>	<u>288,423</u>	<u>234,726</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	86,000	86,000
Other	321	1,793	1,472
Total Capital outlay	<u>321</u>	<u>87,793</u>	<u>87,472</u>
Interest	0	0	0
Total Expenditures:	<u>54,018</u>	<u>376,216</u>	<u>322,198</u>
Excess (deficiency) of revenues over expenditures	<u>414,585</u>	<u>126,540</u>	<u>288,045</u>
Other financing sources (uses):			
Transfers in	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2022 Through 1/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Transfers out	(37,338)	(133,322)	95,984
Total Other financing sources (uses):	(37,338)	(133,322)	95,984
Net change in fund balance	377,247	(6,782)	384,029
Fund balances, beginning of year	449,360	0	449,360
Total Fund balances, beginning of year	449,360	0	449,360
Fund balance, end of period	826,606	(6,782)	833,388

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 1/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	38,165	40,613	(2,448)
Investment income	1,102	0	1,102
Miscellaneous	0	0	0
Total Revenues:	<u>39,266</u>	<u>40,613</u>	<u>(1,347)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	11	88	77
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	0	0
Other	382	403	21
Total Physical Environment	<u>393</u>	<u>11,991</u>	<u>11,598</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	15,000	15,000
Total Capital outlay	<u>0</u>	<u>15,000</u>	<u>15,000</u>
Total Expenditures:	<u>393</u>	<u>26,991</u>	<u>26,598</u>
Excess (deficiency) of revenues over expenditures	<u>38,874</u>	<u>13,622</u>	<u>25,252</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(6,360)	(14,197)	7,837
Total Other financing sources (uses):	<u>(6,360)</u>	<u>(14,197)</u>	<u>7,837</u>
Net change in fund balance	32,514	(575)	33,089
Fund balances, beginning of year	<u>494,301</u>	<u>0</u>	<u>494,301</u>
Total Fund balances, beginning of year	<u>494,301</u>	<u>0</u>	<u>494,301</u>
Fund balance, end of period	<u>526,815</u>	<u>(575)</u>	<u>527,390</u>

Northern Palm Beach County Improvement District

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

Unit 20

From 10/1/2022 Through 1/31/2023

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	204,664	230,406	(25,742)
Intergovernmental revenues	0	0	0
Investment income	1,141	0	1,141
Miscellaneous	530	0	530
Total Revenues:	<u>206,335</u>	<u>230,406</u>	<u>(24,071)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
SPECIAL SERVICES	0	0	0
WATER QUALITY	394	1,577	1,183
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	71	562	491
CHEMICAL WEED CONTROL	1,632	7,056	5,424
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,500	12,000	9,500
REPAIR & MAINT - GENERAL	1,739	10,000	8,261
Repairs & Maint - Catch Basins	0	5,000	5,000
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	1,948	2,189	241
Total Physical Environment	<u>8,284</u>	<u>47,884</u>	<u>39,600</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	217,500	217,500
CULVERTS/STRUCTURES	0	0	0
Other	87	484	397
Total Capital outlay	<u>87</u>	<u>217,984</u>	<u>217,897</u>
Principal	0	79,504	79,504
Interest	0	50,000	50,000
Total Expenditures:	<u>8,371</u>	<u>395,372</u>	<u>387,001</u>
Excess (deficiency) of revenues over expenditures	<u>197,964</u>	<u>(164,966)</u>	<u>362,930</u>
Other financing sources (uses):			
Transfers out	(12,975)	(35,433)	22,458
Capital contributions from landowners	0	0	0
Repayment to landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(12,975)</u>	<u>(35,433)</u>	<u>22,458</u>
Net change in fund balance	184,990	(200,399)	385,389
Fund balances, beginning of year	379,116	0	379,116
Total Fund balances, beginning of year	<u>379,116</u>	<u>0</u>	<u>379,116</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 20
 From 10/1/2022 Through 1/31/2023
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	564,105	(200,399)	764,504

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 1/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	454,377	495,659	(41,282)
Intergovernmental revenues	0	0	0
Investment income	1,379	0	1,379
Miscellaneous	190	0	190
Total Revenues:	<u>455,946</u>	<u>495,659</u>	<u>(39,713)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	2,670	500	(2,170)
WATER QUALITY	0	8,953	8,953
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	337	2,647	2,310
MARSH MAINT-LITTORAL ZONE	4,992	0	(4,992)
CHEMICAL WEED CONTROL	0	0	0
LANDSCAPE MAINTENANCE	69	300	231
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	121,587	203,205	81,618
REPAIR & MAINT-AERATORS	2,964	48,830	45,866
REPAIR & MAINT-PUMP STATN	195	5,000	4,805
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	9,000	9,000
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	7,646	5,000	(2,646)
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE	0	500	500
R&M- GENERATORS	559	17,500	16,941
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
R&M- PRESERVE STRUCTURE/INLETS	480	2,000	1,520
Other	<u>9,429</u>	<u>19,738</u>	<u>10,309</u>
Total Physical Environment	<u>150,929</u>	<u>352,173</u>	<u>201,244</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	(12,187)	0	12,187
Other	<u>68</u>	<u>381</u>	<u>313</u>
Total Capital outlay	<u>(12,119)</u>	<u>381</u>	<u>12,500</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>138,810</u>	<u>352,554</u>	<u>213,744</u>
Excess (deficiency) of revenues over expenditures	<u>317,136</u>	<u>143,105</u>	<u>174,031</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 1/31/2023
(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	(68,073)	(205,213)	137,140
Capital contributions from landowners	<u>48,970</u>	<u>0</u>	<u>48,970</u>
Total Other financing sources (uses):	<u>(19,103)</u>	<u>(205,213)</u>	<u>186,110</u>
Net change in fund balance	298,032	(62,108)	360,140
Fund balances, beginning of year	<u>399,335</u>	<u>0</u>	<u>399,335</u>
Total Fund balances, beginning of year	<u>399,335</u>	<u>0</u>	<u>399,335</u>
Fund balance, end of period	<u><u>697,367</u></u>	<u><u>(62,108)</u></u>	<u><u>759,475</u></u>

Northern Palm Beach County Improvement District

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

Unit 23

From 10/1/2022 Through 1/31/2023

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	281,413	308,694	(27,281)
Intergovernmental revenues	0	0	0
Investment income	966	0	966
Miscellaneous	40	0	40
Total Revenues:	<u>282,419</u>	<u>308,694</u>	<u>(26,275)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	392	1,568	1,176
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	160	1,258	1,098
MARSH MAINT-LITTORAL ZONE	2,878	35,052	32,174
CHEMICAL WEED CONTROL	9,261	37,044	27,783
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	139	600	461
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	6,542	103,531	96,989
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	4,000	4,000
REPAIR & MAINT-TELEMTRY	230	0	(230)
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	80,000	80,000
REPAIR & MAINT - GATE	0	200	200
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	1,500	1,500
R&M- PRESERVE STRUCTURE/INLETS	674	2,700	2,026
Other	2,815	3,249	434
Total Physical Environment	<u>23,090</u>	<u>277,702</u>	<u>254,612</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	362	362
Other	160	893	733
Total Capital outlay	<u>160</u>	<u>1,255</u>	<u>1,095</u>
Total Expenditures:	<u>23,250</u>	<u>278,957</u>	<u>255,707</u>
Excess (deficiency) of revenues over expenditures	<u>259,169</u>	<u>29,737</u>	<u>229,432</u>
Other financing sources (uses):			
Transfers out	(24,220)	(83,053)	58,833
Total Other financing sources (uses):	<u>(24,220)</u>	<u>(83,053)</u>	<u>58,833</u>
Net change in fund balance	234,948	(53,316)	288,264

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 1/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	255,508	0	255,508
Total Fund balances, beginning of year	255,508	0	255,508
Fund balance, end of period	490,456	(53,316)	543,772

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 1/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	209,187	234,836	(25,649)
Intergovernmental revenues	0	0	0
Investment income	1,961	0	1,961
Miscellaneous	(505)	0	(505)
Total Revenues:	<u>210,643</u>	<u>234,836</u>	<u>(24,193)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	3,335	500	(2,835)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	186	1,461	1,275
MARSH MAINT-LITTORAL ZONE	5,116	45,782	40,666
CHEMICAL WEED CONTROL	9,819	37,387	27,568
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	5,371	23,225	17,854
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	15,746	24,157	8,411
REPAIR & MAINT-AERATORS	102	7,641	7,539
REPAIR & MAINT-PUMP STATN	195	6,500	6,305
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMTRY	230	5,000	4,770
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	100,000	100,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	0	0
R&M- GENERATORS	258	2,500	2,242
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	4,889	12,520	7,631
Total Physical Environment	<u>45,246</u>	<u>291,173</u>	<u>245,927</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	99	551	452
Total Capital outlay	<u>99</u>	<u>551</u>	<u>452</u>
Principal	0	0	0
Total Expenditures:	<u>45,345</u>	<u>291,724</u>	<u>246,379</u>
Excess (deficiency) of revenues over expenditures	<u>165,298</u>	<u>(56,888)</u>	<u>222,186</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 1/31/2023
(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	(37,280)	(117,921)	80,641
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(37,280)</u>	<u>(117,921)</u>	<u>80,641</u>
Net change in fund balance	128,018	(174,809)	302,827
Fund balances, beginning of year	819,656	0	819,656
Total Fund balances, beginning of year	<u>819,656</u>	<u>0</u>	<u>819,656</u>
Fund balance, end of period	<u><u>947,674</u></u>	<u><u>(174,809)</u></u>	<u><u>1,122,483</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 1/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	158,898	173,687	(14,789)
Investment income	779	0	779
Total Investment income	779	0	779
Total Revenues:	159,678	173,687	(14,009)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	16	188	172
AUDITORS SERVICES	195	1,533	1,338
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	198	7,155	6,957
CHEMICAL WEED CONTROL	1,324	5,297	3,973
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	15,513	69,021	53,508
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	10,000	10,000
R & M PRESERVE STRUCTURES	0	20,000	20,000
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	2,589	2,743	154
Total Physical Environment	19,834	125,687	105,853
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	122	683	561
Total Capital outlay	122	683	561
Total Expenditures:	19,957	126,370	106,413
Excess (deficiency) of revenues over expenditures	139,721	47,317	92,404
Other financing sources (uses):			
Transfers out	(16,887)	(55,127)	38,240
Total Other financing sources (uses):	(16,887)	(55,127)	38,240
Net change in fund balance	122,834	(7,810)	130,644
Fund balances, beginning of year	263,560	0	263,560
Total Fund balances, beginning of year	263,560	0	263,560
Fund balance, end of period	386,394	(7,810)	394,204

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 1/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	43,260	47,095	(3,835)
Intergovernmental revenues	0	0	0
Investment income	441	0	441
Miscellaneous	0	0	0
Total Revenues:	<u>43,701</u>	<u>47,095</u>	<u>(3,394)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
WATER QUALITY	392	1,568	1,176
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	38	295	257
MARSH MAINT-LITTORAL ZONE	198	6,082	5,884
CHEMICAL WEED CONTROL	2,679	10,716	8,037
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	1,905	26,220	24,315
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	3,263	25,000	21,737
Other	433	466	33
Total Physical Environment	<u>8,907</u>	<u>72,347</u>	<u>63,440</u>
Capital outlay	30	166	136
Total Expenditures:	<u>8,937</u>	<u>72,513</u>	<u>63,576</u>
Excess (deficiency) of revenues over expenditures	<u>34,764</u>	<u>(25,418)</u>	<u>60,182</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(7,476)	(21,787)	14,311
Total Other financing sources (uses):	<u>(7,476)</u>	<u>(21,787)</u>	<u>14,311</u>
Net change in fund balance	27,289	(47,205)	74,494
Fund balances, beginning of year	184,871	0	184,871
Total Fund balances, beginning of year	<u>184,871</u>	<u>0</u>	<u>184,871</u>
Fund balance, end of period	<u>212,160</u>	<u>(47,205)</u>	<u>259,365</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 1/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	593,658	667,772	(74,114)
Intergovernmental revenues	0	0	0
Investment income	5,429	0	5,429
Miscellaneous	2,947	0	2,947
Total Revenues:	<u>602,033</u>	<u>667,772</u>	<u>(65,739)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	7,855	10,000	2,145
WATER QUALITY	831	5,140	4,309
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	532	4,183	3,651
LANDSCAPE MAINTENANCE	222	960	738
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	37,095	267,644	230,549
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	15,000	15,000
REPAIR & MAINT-BLDG	1,190	5,000	3,810
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	2,298	5,000	2,702
REPAIR & MAINT-ROADS	0	25,000	25,000
REPAIR & MAINT-CULVERTS	0	100,000	100,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	100,000	100,000
R&M- Aerator refurbishments	0	34,250	34,250
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	90,369	253,184	162,815
Total Physical Environment	<u>140,393</u>	<u>847,861</u>	<u>707,468</u>
Capital outlay			
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	40,644	168,723	128,079
Other	193	1,075	882
Total Capital outlay	<u>47,336</u>	<u>199,798</u>	<u>152,462</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>187,729</u>	<u>1,047,659</u>	<u>859,930</u>
Excess (deficiency) of revenues over expenditures	<u>414,304</u>	<u>(379,887)</u>	<u>794,191</u>

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2022 Through 1/31/2023
(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>(85,502)</u>	<u>(231,100)</u>	<u>145,598</u>
Total Other financing sources (uses):	<u>(85,502)</u>	<u>(231,100)</u>	<u>145,598</u>
Net change in fund balance	328,802	(610,987)	939,789
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>2,342,551</u></u>	<u><u>(610,987)</u></u>	<u><u>2,953,538</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 1/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	18,626	19,894	(1,268)
Intergovernmental revenues	0	0	0
Investment income	66	0	66
Miscellaneous	(180)	0	(180)
Total Revenues:	18,512	19,894	(1,382)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	11	87	76
CHEMICAL WEED CONTROL	578	1,734	1,156
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
JANITORIAL	0	0	0
LANDSCAPE MAINTENANCE	476	2,060	1,584
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-OFF EQMT	0	0	0
REPAIR & MAINT - GENERAL	0	2,500	2,500
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
Other	186	197	11
Total Physical Environment	1,252	14,078	12,826
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	13	70	57
Total Capital outlay	13	70	57
Total Expenditures:	1,264	14,148	12,884
Excess (deficiency) of revenues over expenditures	17,247	5,746	11,501
Other financing sources (uses):			
Transfers out	(2,600)	(6,154)	3,554
Total Other financing sources (uses):	(2,600)	(6,154)	3,554
Net change in fund balance	14,648	(408)	15,056
Fund balances, beginning of year	19,182	0	19,182
Total Fund balances, beginning of year	19,182	0	19,182
Fund balance, end of period	33,830	(408)	34,238

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 1/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	4,787	5,245	(458)
Investment income	83	0	83
Total Investment income	83	0	83
Total Revenues:	<u>4,870</u>	<u>5,245</u>	<u>(375)</u>
Expenditures:			
Physical Environment			
WATER QUALITY	392	1,568	1,176
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	6	44	38
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
LANDSCAPE MAINTENANCE	476	2,060	1,584
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	48	52	4
Total Physical Environment	<u>922</u>	<u>5,224</u>	<u>4,302</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>922</u>	<u>5,224</u>	<u>4,302</u>
Excess (deficiency) of revenues over expenditures	<u>3,948</u>	<u>21</u>	<u>3,927</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(274)	(1,021)	747
Total Other financing sources (uses):	<u>(274)</u>	<u>(1,021)</u>	<u>747</u>
Net change in fund balance	3,674	(1,000)	4,674
Fund balances, beginning of year	<u>36,172</u>	<u>0</u>	<u>36,172</u>
Total Fund balances, beginning of year	<u>36,172</u>	<u>0</u>	<u>36,172</u>
Fund balance, end of period	<u>39,846</u>	<u>(1,000)</u>	<u>40,846</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 33
From 10/1/2022 Through 1/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	14,347	16,335	(1,988)
Intergovernmental revenues	0	0	0
Investment income	146	0	146
Miscellaneous	(5)	0	(5)
Total Revenues:	14,488	16,335	(1,847)
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
WATER QUALITY	392	1,568	1,176
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	14	107	93
CHEMICAL WEED CONTROL	649	1,948	1,299
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	143	164	21
Total Physical Environment	1,199	15,192	13,994
Capital outlay	18	99	81
Total Expenditures:	1,216	15,291	14,075
Excess (deficiency) of revenues over expenditures	13,272	1,044	12,228
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(2,704)	(9,236)	6,532
Total Other financing sources (uses):	(2,704)	(9,236)	6,532
Net change in fund balance	10,568	(8,192)	18,760
Fund balances, beginning of year	59,903	0	59,903
Total Fund balances, beginning of year	59,903	0	59,903
Fund balance, end of period	70,471	(8,192)	78,663

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 1/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	157,080	181,537	(24,457)
Intergovernmental revenues	0	0	0
Investment income	727	0	727
Miscellaneous	500	0	500
Total Revenues:	<u>158,307</u>	<u>181,537</u>	<u>(23,230)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	7,000	7,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	4,704	19,383	14,679
AUDITORS SERVICES	137	1,080	943
LANDSCAPE MAINTENANCE	2,522	10,907	8,385
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	7,500	10,000	2,500
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	26,000	26,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	1,741	10,000	8,259
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	20,000	20,000
Other	3,343	4,724	1,381
Total Physical Environment	<u>19,947</u>	<u>109,594</u>	<u>89,647</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	21	117	96
Total Capital outlay	<u>21</u>	<u>117</u>	<u>96</u>
Principal	0	21,668	21,668
Interest	0	6,066	6,066
Total Expenditures:	<u>19,968</u>	<u>137,445</u>	<u>117,477</u>
Excess (deficiency) of revenues over expenditures	<u>138,339</u>	<u>44,092</u>	<u>94,247</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(21,514)	(62,705)	41,191
Total Other financing sources (uses):	<u>(21,514)</u>	<u>(62,705)</u>	<u>41,191</u>
Net change in fund balance	116,825	(18,613)	135,438
Fund balances, beginning of year	<u>243,376</u>	<u>0</u>	<u>243,376</u>
Total Fund balances, beginning of year	<u>243,376</u>	<u>0</u>	<u>243,376</u>
Fund balance, end of period	<u>360,201</u>	<u>(18,613)</u>	<u>378,814</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 1/31/2023
(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 38
From 10/1/2022 Through 1/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	62,073	73,029	(10,956)
Investment income	<u>722</u>	<u>0</u>	<u>722</u>
Total Investment income	<u>722</u>	<u>0</u>	<u>722</u>
Total Revenues:	<u>62,795</u>	<u>73,029</u>	<u>(10,234)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	30	237	207
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>621</u>	<u>724</u>	<u>103</u>
Total Physical Environment	651	50,461	49,810
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	<u>22</u>	<u>125</u>	<u>103</u>
Total Capital outlay	<u>22</u>	<u>125</u>	<u>103</u>
Total Expenditures:	<u>673</u>	<u>50,586</u>	<u>49,913</u>
Excess (deficiency) of revenues over expenditures	<u>62,122</u>	<u>22,443</u>	<u>39,679</u>
Other financing sources (uses):			
Transfers out	<u>(7,191)</u>	<u>(25,773)</u>	<u>18,582</u>
Total Other financing sources (uses):	<u>(7,191)</u>	<u>(25,773)</u>	<u>18,582</u>
Net change in fund balance	54,931	(3,330)	58,261
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>348,743</u>	<u>(3,330)</u>	<u>352,073</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 1/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	4,383	4,791	(408)
Investment income	86	0	86
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues:	<u>4,469</u>	<u>4,791</u>	<u>(322)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	392	1,568	1,176
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	4	35	31
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	2,000	2,000
Other	<u>44</u>	<u>48</u>	<u>4</u>
Total Physical Environment	440	3,651	3,211
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	<u>9</u>	<u>49</u>	<u>40</u>
Total Capital outlay	<u>9</u>	<u>49</u>	<u>40</u>
Total Expenditures:	<u>449</u>	<u>3,700</u>	<u>3,251</u>
Excess (deficiency) of revenues over expenditures	<u>4,020</u>	<u>1,091</u>	<u>2,929</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(1,373)</u>	<u>(5,779)</u>	<u>4,406</u>
Total Other financing sources (uses):	<u>(1,373)</u>	<u>(5,779)</u>	<u>4,406</u>
Net change in fund balance	2,647	(4,688)	7,335
Fund balances, beginning of year	<u>38,486</u>	<u>0</u>	<u>38,486</u>
Total Fund balances, beginning of year	<u>38,486</u>	<u>0</u>	<u>38,486</u>
Fund balance, end of period	<u>41,133</u>	<u>(4,688)</u>	<u>45,821</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 1/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	875,616	950,056	(74,440)
Intergovernmental revenues	0	0	0
Investment income	3,326	0	3,326
Miscellaneous	(556)	0	(556)
Total Revenues:	878,387	950,056	(71,669)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,120	2,000	880
LEGAL - SPECIAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	16	188	172
OTHER PROFESSIONAL SVCS	0	5,000	5,000
AUDITORS SERVICES	606	4,765	4,159
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	29,028	125,525	96,497
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	3,359	14,524	11,165
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	87,933	422,752	334,819
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-PUMP STATN	38,343	20,000	(18,343)
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	7,000	7,000
REPAIR & MAINT-TELEMTRY	24,139	10,000	(14,139)
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	1,000	1,000
REPAIR & MAINT - IRRIGATION	0	0	0
R&M- GENERATORS	817	4,000	3,183
R & M PRESERVE STRUCTURES	0	20,000	20,000
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	4,000	4,000
R&M- PRESERVE STRUCTURE/INLETS	0	2,000	2,000
Other	21,356	45,776	24,420
Total Physical Environment	206,716	719,530	512,814
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	13,085	13,085
Other	173	967	794
Total Capital outlay	173	14,052	13,879
Total Expenditures:	206,890	733,582	526,692

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 1/31/2023
(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>671,498</u>	<u>216,474</u>	<u>455,024</u>
Other financing sources (uses):			
Transfers out	<u>(103,446)</u>	<u>(285,592)</u>	<u>182,146</u>
Total Other financing sources (uses):	<u>(103,446)</u>	<u>(285,592)</u>	<u>182,146</u>
Net change in fund balance	568,051	(69,118)	637,169
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><u>1,646,411</u></u>	<u><u>(69,118)</u></u>	<u><u>1,715,529</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 44
From 10/1/2022 Through 1/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	63,838	72,366	(8,528)
Intergovernmental revenues	0	0	0
Investment income	1,223	0	1,223
Miscellaneous	1,250	0	1,250
Total Revenues:	<u>66,311</u>	<u>72,366</u>	<u>(6,055)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	31	375	344
AUDITORS SERVICES	261	2,052	1,791
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	50,000	50,000
Repairs & Maint - Catch Basins	0	50,000	50,000
REPAIR & MAINT- STREET SWEEP	1,110	7,200	6,090
Other	2,638	2,766	128
Total Physical Environment	<u>4,041</u>	<u>113,893</u>	<u>109,852</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	45	249	204
Total Capital outlay	<u>45</u>	<u>249</u>	<u>204</u>
Total Expenditures:	<u>4,085</u>	<u>114,142</u>	<u>110,057</u>
Excess (deficiency) of revenues over expenditures	<u>62,226</u>	<u>(41,776)</u>	<u>104,002</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(11,798)	(53,188)	41,390
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(11,798)</u>	<u>(53,188)</u>	<u>41,390</u>
Net change in fund balance	50,428	(94,964)	145,392
Fund balances, beginning of year	536,496	0	536,496
Total Fund balances, beginning of year	<u>536,496</u>	<u>0</u>	<u>536,496</u>
Fund balance, end of period	<u>586,924</u>	<u>(94,964)</u>	<u>681,888</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 45
From 10/1/2022 Through 1/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	373,666	414,891	(41,225)
Intergovernmental revenues	0	50,000	(50,000)
Investment income	1,277	0	1,277
Total Investment income	1,277	0	1,277
Total Revenues:	374,944	464,891	(89,947)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	25,000	25,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
WATER QUALITY	392	1,568	1,176
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	171	1,342	1,171
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	198	6,082	5,884
CHEMICAL WEED CONTROL	1,956	7,823	5,867
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	14,906	81,962	67,056
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	93	3,000	2,907
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	140,000	140,000
REPAIR & MAINT-CULVERTS	0	10,000	10,000
Repairs & Maint - Catch Basins	0	3,000	3,000
R & M PRESERVE STRUCTURES	0	50,000	50,000
REPAIR & MAINT- STREET SWEEP	3,846	17,535	13,689
Other	3,737	4,108	371
Total Physical Environment	25,298	354,420	329,122
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	73	409	336
Total Capital outlay	73	409	336
Debt issuance costs	0	0	0
Total Expenditures:	25,372	354,829	329,457
Excess (deficiency) of revenues over expenditures	349,572	110,062	239,510
Other financing sources (uses):			
Transfers out	(27,003)	(90,961)	63,958
Total Other financing sources (uses):	(27,003)	(90,961)	63,958
Net change in fund balance	322,569	19,101	303,468
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 45
From 10/1/2022 Through 1/31/2023
(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	650,708	19,101	631,607

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 1/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	34,621	39,036	(4,415)
Investment income	618	0	618
Miscellaneous	(50)	0	(50)
Total Revenues:	<u>35,189</u>	<u>39,036</u>	<u>(3,847)</u>
Expenditures:			
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	150	1,177	1,027
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	10,000	10,000
Other	346	1,413	1,067
Total Physical Environment	<u>512</u>	<u>16,278</u>	<u>15,766</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	187	1,044	857
Total Capital outlay	<u>187</u>	<u>1,044</u>	<u>857</u>
Total Expenditures:	<u>699</u>	<u>17,322</u>	<u>16,623</u>
Excess (deficiency) of revenues over expenditures	<u>34,490</u>	<u>21,714</u>	<u>12,776</u>
Other financing sources (uses):			
Transfers out	(7,221)	(22,907)	15,686
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(7,221)</u>	<u>(22,907)</u>	<u>15,686</u>
Net change in fund balance	27,269	(1,193)	28,462
Fund balances, beginning of year	<u>269,030</u>	<u>0</u>	<u>269,030</u>
Total Fund balances, beginning of year	<u>269,030</u>	<u>0</u>	<u>269,030</u>
Fund balance, end of period	<u>296,299</u>	<u>(1,193)</u>	<u>297,492</u>

Northern Palm Beach County Improvement District

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

Unit 47

From 10/1/2022 Through 1/31/2023

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	44,166	48,693	(4,527)
Intergovernmental revenues	0	0	0
Investment income	937	0	937
Miscellaneous	70	0	70
Total Revenues:	<u>45,173</u>	<u>48,693</u>	<u>(3,520)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	392	1,568	1,176
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	33	263	230
MARSH MAINT-LITTORAL ZONE	0	0	0
LANDSCAPE MAINTENANCE	361	1,560	1,199
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	916	5,000	4,084
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	25,000	25,000
REPAIR & MAINT- STREET SWEEP	0	3,000	3,000
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	740	2,103	1,363
Total Physical Environment	<u>2,443</u>	<u>47,994</u>	<u>45,551</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	1,085	1,085
Other	109	609	500
Total Capital outlay	<u>109</u>	<u>1,694</u>	<u>1,585</u>
Total Expenditures:	<u>2,552</u>	<u>49,688</u>	<u>47,136</u>
Excess (deficiency) of revenues over expenditures	<u>42,621</u>	<u>(995)</u>	<u>43,616</u>
Other financing sources (uses):			
Transfers out	(12,098)	(25,179)	13,081
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(12,098)</u>	<u>(25,179)</u>	<u>13,081</u>
Net change in fund balance	30,523	(26,174)	56,697

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 1/31/2023
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	417,571	0	417,571
Total Fund balances, beginning of year	417,571	0	417,571
Fund balance, end of period	448,094	(26,174)	474,268

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 1/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	65,644	81,371	(15,727)
Investment income	522	0	522
Miscellaneous	4,475	0	4,475
Total Revenues:	<u>70,641</u>	<u>81,371</u>	<u>(10,730)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	4,295	0	(4,295)
LEGAL SERVICES	406	500	94
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	48	381	333
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	2,241	6,724	4,483
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	985	4,260	3,275
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	8,271	43,138	34,867
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	656	806	150
Total Physical Environment	<u>16,903</u>	<u>65,309</u>	<u>48,406</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	17	97	80
Total Capital outlay	<u>17</u>	<u>97</u>	<u>80</u>
Total Expenditures:	<u>16,920</u>	<u>65,406</u>	<u>48,486</u>
Excess (deficiency) of revenues over expenditures	<u>53,721</u>	<u>15,965</u>	<u>37,756</u>
Other financing sources (uses):			
Transfers out	(7,596)	(34,782)	27,186
Total Other financing sources (uses):	<u>(7,596)</u>	<u>(34,782)</u>	<u>27,186</u>
Net change in fund balance	46,124	(18,817)	64,941
Fund balances, beginning of year	207,556	0	207,556
Total Fund balances, beginning of year	<u>207,556</u>	<u>0</u>	<u>207,556</u>
Fund balance, end of period	<u>253,681</u>	<u>(18,817)</u>	<u>272,498</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 1/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	31,798	41,193	(9,395)
Investment income	225	0	225
Miscellaneous	0	0	0
Total Revenues:	<u>32,023</u>	<u>41,193</u>	<u>(9,170)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	8,000	8,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
AUDITORS SERVICES	17	132	115
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	318	408	90
Total Physical Environment	<u>335</u>	<u>24,040</u>	<u>23,705</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	18	98	80
Total Capital outlay	<u>18</u>	<u>98</u>	<u>80</u>
Total Expenditures:	<u>352</u>	<u>24,138</u>	<u>23,786</u>
Excess (deficiency) of revenues over expenditures	<u>31,671</u>	<u>17,055</u>	<u>14,616</u>
Other financing sources (uses):			
Transfers out	(3,034)	(12,476)	9,442
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(3,034)</u>	<u>(12,476)</u>	<u>9,442</u>
Net change in fund balance	28,637	4,579	24,058
Fund balances, beginning of year	<u>81,182</u>	<u>0</u>	<u>81,182</u>
Total Fund balances, beginning of year	<u>81,182</u>	<u>0</u>	<u>81,182</u>
Fund balance, end of period	<u>109,818</u>	<u>4,579</u>	<u>105,239</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 53
From 10/1/2022 Through 1/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	89,200	97,975	(8,775)
Investment income	590	0	590
Miscellaneous	67,171	0	67,171
Total Revenues:	<u>156,961</u>	<u>97,975</u>	<u>58,986</u>
Expenditures:			
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	220	1,727	1,507
TRASH DISPOSAL	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	156	1,000	844
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	30,000	30,000
Other	2,496	3,802	1,306
Total Physical Environment	<u>2,918</u>	<u>63,591</u>	<u>60,673</u>
Capital outlay	349	1,949	1,600
Total Expenditures:	<u>3,268</u>	<u>65,540</u>	<u>62,272</u>
Excess (deficiency) of revenues over expenditures	<u>153,693</u>	<u>32,435</u>	<u>121,258</u>
Other financing sources (uses):			
Transfers out	(10,182)	(34,588)	24,406
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(10,182)</u>	<u>(34,588)</u>	<u>24,406</u>
Net change in fund balance	143,511	(2,153)	145,664
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>327,142</u>	<u>(2,153)</u>	<u>329,295</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 1/31/2023

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	<u>199</u>	<u>0</u>	<u>199</u>
Total Investment income	<u>199</u>	<u>0</u>	<u>199</u>
Total Revenues:	<u>199</u>	<u>0</u>	<u>199</u>
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	47	371	324
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	7,602	15,000	7,398
LANDSCAPE MAINTENANCE	6,793	29,374	22,581
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	5,651	15,000	9,349
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	1,000	1,000
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	4,000	4,000
REPAIR & MAINT- STREET SWEEP	0	5,000	5,000
Other	<u>11,746</u>	<u>20,678</u>	<u>8,932</u>
Total Physical Environment	<u>31,840</u>	<u>90,423</u>	<u>58,583</u>
Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>31,840</u>	<u>90,423</u>	<u>58,583</u>
Excess (deficiency) of revenues over expenditures	<u>(31,641)</u>	<u>(90,423)</u>	<u>58,782</u>
Other financing sources (uses):			
Transfers out	(1,093)	(3,248)	2,155
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	9,841	42,534	(32,693)
Other	<u>11,801</u>	<u>51,137</u>	<u>(39,336)</u>
Total Capital contributions from landowners	<u>21,642</u>	<u>93,671</u>	<u>(72,029)</u>
Total Other financing sources (uses):	<u>20,549</u>	<u>90,423</u>	<u>(69,874)</u>
Net change in fund balance	(11,092)	0	(11,092)
Fund balances, beginning of year	<u>106,482</u>	<u>0</u>	<u>106,482</u>
Total Fund balances, beginning of year	<u>106,482</u>	<u>0</u>	<u>106,482</u>
Fund balance, end of period	<u>95,391</u>	<u>0</u>	<u>95,391</u>

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 1/31/2023
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Investment income	1,438	0	1,438
Miscellaneous	449,213	0	449,213
Total Revenues:	<u>450,651</u>	<u>0</u>	<u>450,651</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	76,929	0	(76,929)
LEGAL SERVICES	1,555	0	(1,555)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	17,996	0	(17,996)
Other	44,563	0	(44,563)
Total Physical Environment	<u>141,043</u>	<u>0</u>	<u>(141,043)</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>141,043</u>	<u>0</u>	<u>(141,043)</u>
Excess (deficiency) of revenues over expenditures	<u>309,608</u>	<u>0</u>	<u>309,608</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(541)	0	(541)
Total Other financing sources (uses):	<u>(541)</u>	<u>0</u>	<u>(541)</u>
Net change in fund balance	<u>309,068</u>	<u>0</u>	<u>309,068</u>
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>663,656</u>	<u>0</u>	<u>663,656</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2022 Through 1/31/2023

(In Whole Numbers)

	Unit 2C	Unit 5	Unit 16	Unit 25
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	5,497	5,024	4,844	43
Miscellaneous	-	-	-	-
Total Revenues:	5,497	5,024	4,844	43
Expenditures:				
Capital outlay	(109,214)	2,059	3,403	-
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Total Expenditures:	(109,214)	2,059	3,403	-
Excess (deficiency) of revenues over expenditures	114,711	2,965	1,442	43
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(6,181)	-	(5,706)	-
Capital contributions from landowners	-	-	590,006	-
Repayment to landowners	-	-	-	-
Promissory notes issued	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Discount on special assessment bonds issued	-	-	-	-
Premium on special assessment bonds issued	-	-	-	-
Total Other financing sources (uses):	(6,181)	-	584,301	-
Net change in fund balance	108,530	2,965	585,742	43
Fund balances, beginning of year	2,479,101	2,380,341	762,699	20,209
Fund balance, end of period	2,587,631	2,383,306	1,348,441	20,252

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2022 Through 1/31/2023

(In Whole Numbers)

	Unit 53
Revenues:	
Intergovernmental revenues	-
Investment income	48,574
Miscellaneous	-
Total Revenues:	48,574
Expenditures:	
Capital outlay	1,390,249
Principal	-
Interest	-
Debt issuance costs	-
Total Expenditures:	1,390,249
Excess (deficiency) of revenues over expenditures	(1,341,675)
Other financing sources (uses):	
Transfers in	-
Transfers out	(6,395)
Capital contributions from landowners	-
Repayment to landowners	-
Promissory notes issued	-
Special assessment bond proceeds	-
Discount on special assessment bonds issued	-
Premium on special assessment bonds issued	-
Total Other financing sources (uses):	(6,395)
Net change in fund balance	(1,348,070)
Fund balances, beginning of year	5,507,925
Fund balance, end of period	4,194,369

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2022 Through 1/31/2023

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A	Unit 5B
Revenues:				
Non-ad valorem assessments	296,159	5,247,426	371,974	349,083
Intergovernmental revenues	-	-	-	-
Investment income	761	102,419	811	691
Miscellaneous	-	-	-	-
Total Revenues:	296,920	5,349,845	372,785	349,774
Expenditures:				
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	2,961	52,474	3,720	3,491
Total Expenditures:	2,961	52,474	3,720	3,491
Excess (deficiency) of revenues over expenditures	293,959	5,297,371	369,065	346,283
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	-	-	-	-
(Discount)/Premuim on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	-	-
Total Payment to refunded bonds escrow agent	-	-	-	-
Total Other financing sources (uses):	-	-	-	-
Net change in fund balance	293,959	5,297,371	369,065	346,283
Fund balances, beginning of year	63,940	7,898,476	54,914	18,592
Fund balance, end of period	357,899	13,195,847	423,979	364,875

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2022 Through 1/31/2023

(In Whole Numbers)

	Unit 9A	Unit 9B	Unit 16	Unit 27B
Revenues:				
Non-ad valorem assessments	2,511,565	1,183,539	510,470	205,401
Intergovernmental revenues	-	-	-	-
Investment income	4,985	8,459	1,206	634
Miscellaneous	-	-	-	-
Total Revenues:	2,516,550	1,191,997	511,676	206,035
Expenditures:				
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	25,116	11,835	4,954	2,054
Total Expenditures:	25,116	11,835	4,954	2,054
Excess (deficiency) of revenues over expenditures	2,491,435	1,180,162	506,722	203,981
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	-	-	-	-
(Discount)/Premuim on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	-	-
Total Payment to refunded bonds escrow agent	-	-	-	-
Total Other financing sources (uses):	-	-	-	-
Net change in fund balance	2,491,435	1,180,162	506,722	203,981
Fund balances, beginning of year	801,756	843,004	113,788	38,497
Fund balance, end of period	3,293,190	2,023,166	620,510	242,478

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2022 Through 1/31/2023

(In Whole Numbers)

	Unit 43	Unit 44	Unit 45	Unit 46
Revenues:				
Non-ad valorem assessments	1,121,515	503,336	244,172	673,088
Intergovernmental revenues	-	-	-	-
Investment income	2,602	1,181	534	5,691
Miscellaneous	-	-	-	-
Total Revenues:	1,124,116	504,517	244,707	678,778
Expenditures:				
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	11,215	5,033	2,442	6,731
Total Expenditures:	11,215	5,033	2,442	6,731
Excess (deficiency) of revenues over expenditures	1,112,901	499,484	242,265	672,047
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	-	-	-	-
(Discount)/Premuim on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	-	-
Total Payment to refunded bonds escrow agent	-	-	-	-
Total Other financing sources (uses):	-	-	-	-
Net change in fund balance	1,112,901	499,484	242,265	672,047
Fund balances, beginning of year	494,403	112,159	86,228	758,600
Fund balance, end of period	1,607,305	611,643	328,493	1,430,647

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2022 Through 1/31/2023

(In Whole Numbers)

	Unit 53
Revenues:	
Non-ad valorem assessments	2,805,241
Intergovernmental revenues	-
Investment income	35,846
Miscellaneous	-
Total Revenues:	2,841,087
Expenditures:	
Principal	-
Interest	-
Debt issuance costs	-
Advance Refunding escrow agent	-
Other	28,052
Total Expenditures:	28,052
Excess (deficiency) of revenues over expenditures	2,813,035
Other financing sources (uses):	
Transfers in	-
Transfers out	-
Refunding debt Issued	-
(Discount)/Premuim on refunded debt	-
Special assessment bond proceeds	-
Payment to refunded bonds escrow agent	-
Payment to Refunded Debt	-
Total Payment to refunded bonds escrow agent	-
Total Other financing sources (uses):	-
Net change in fund balance	2,813,035
Fund balances, beginning of year	4,601,548
Fund balance, end of period	7,414,582

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 1/31/2023

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00
Investment income	1,794.16	0.00	1,794.16
Miscellaneous	15,113.56	0.00	15,113.56
Total Revenues:	<u>16,907.72</u>	<u>0.00</u>	<u>16,907.72</u>
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	724,171.93	2,415,946.00	1,691,774.07
ENGINEERING FEES	0.00	55,000.00	55,000.00
LEGAL SERVICES	23,612.61	120,000.00	96,387.39
IT Services	56,777.89	92,185.00	35,407.11
LANDSCAPE MAINTENANCE	9,841.00	51,086.00	41,245.00
ELECTRICITY	4,256.12	25,655.00	21,398.88
INSURANCE-GENERAL	294,064.00	293,857.00	(207.00)
REPAIR & MAINT-BLDG	25,810.57	45,000.00	19,189.43
R & M - HVAC REPAIRS	1,885.00	50,000.00	48,115.00
PUBLIC INFORMATION	8,770.70	35,000.00	26,229.30
FUEL-VEHICLES	12,274.68	35,000.00	22,725.32
Other	457,564.33	1,472,362.00	1,014,797.67
Total Physical Environment	<u>1,619,028.83</u>	<u>4,691,091.00</u>	<u>3,072,062.17</u>
Capital outlay			
FURNITURE	0.00	18,000.00	18,000.00
Other	103,092.28	203,000.00	99,907.72
Total Capital outlay	<u>103,092.28</u>	<u>221,000.00</u>	<u>117,907.72</u>
Principal	0.00	18,199.00	18,199.00
Interest	0.00	2,325.00	2,325.00
Total Expenditures:	<u>1,722,121.11</u>	<u>4,932,615.00</u>	<u>3,210,493.89</u>
Excess (deficiency) of revenues over expenditures	<u>(1,705,213.39)</u>	<u>(4,932,615.00)</u>	<u>3,227,401.61</u>
Other financing sources (uses):			
Transfers in	1,649,311.72	5,037,615.00	(3,388,303.28)
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):	<u>1,658,811.72</u>	<u>5,037,615.00</u>	<u>(3,378,803.28)</u>
Net change in fund balance	<u>(46,401.67)</u>	<u>105,000.00</u>	<u>(151,401.67)</u>
Fund balances, beginning of year	<u>1,042,193.56</u>	<u>0.00</u>	<u>1,042,193.56</u>
Total Fund balances, beginning of year	<u>1,042,193.56</u>	<u>0.00</u>	<u>1,042,193.56</u>
Fund balance, end of year	<u>995,791.89</u>	<u>105,000.00</u>	<u>890,791.89</u>

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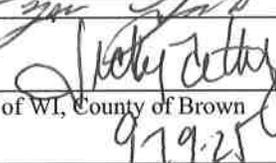
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State of Wisconsin

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