



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

PUBLIC HEARING AGENDA
ADMINISTRATIVE BUILDING AND EOC
359 HIATT DRIVE
PALM BEACH GARDENS, FLORIDA
August 25, 2021
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Unit No. 16 – Palm Beach Park of Commerce
Consider Adoption of the Ninth Amendment to Plan of Improvements
 - a) Receive Comments from the Public on the Ninth Amendment to Plan of Improvements
 - b) Receive Comments from the Board on the Ninth Amendment to Plan of Improvements
- 5) General
Proposed Fiscal Year 2021/2022 Annual Budget and Assessment Roll
 - a) Presentation of Assessment Rates
 - b) Receive Comments from the Public on Proposed 2021/2022 Annual Budget and Assessment Roll
 - c) Receive Comments from the Board on Proposed 2021/2022 Annual Budget and Assessment Roll
- 6) Receive and File
- 7) Adjourn



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

EXECUTIVE SUMMARY

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

DATE: August 25, 2021

FROM: O'Neal Bardin Jr., Executive Director

RE: Unit of Development No. 16 - Palm Beach Park of Commerce
Consider Adoption of the Ninth Amendment to the Plan of Improvements

Background

At the request of the Landowner (TPA Group), Northern's Board of Supervisors authorized Staff to proceed with the Ninth Amendment to the Plan of Improvements (POI) for Unit No. 16 on April 28, 2021. The plan includes roadway improvements, stormwater improvements and creation and maintenance of created and natural wetland systems. In addition, the POI authorizes Northern to implement the Control Program for the Regulation of Hazardous Substances (aka Hazardous Materials Management Plan) and carry out the responsibilities of the Environmental Liaison.

The Ninth Amendment to the POI includes (1) the removal of one segment of Distribution Way and a bridge previously included for construction on that section, (2) the addition of Venture Way, a previously planned private road and (3) clearly states that if excess funds remain in the Unit's construction project fund following design and construction of Venture Way, such excess funds may be used toward the design and construction of public ingress and egress roadway improvements to the intersection of Palm Beach Park of Commerce Boulevard and the Beeline Highway.

Fiscal Impact

The Ninth Amendment will adjust the projected capital costs to complete the construction of the POI's infrastructure. Northern currently has unencumbered \$810,830 in the Bond Construction Fund and holds a security instrument for an additional \$696,800. This approximate \$1.5 million will be sufficient to complete the POI as amended.

Recommendation

Northern Staff, General Counsel, and the District Engineer recommend the Board of Supervisors adopt the Ninth Amendment to the Plan of Improvements.



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

EXECUTIVE SUMMARY

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

DATE: August 25, 2021

FROM: Katie Roundtree, Finance Director

THROUGH: O'Neal Bardin Jr., Executive Director

RE: Proposed Fiscal Year 2021/2022 Annual Budget and Assessment Roll

Background

Pursuant to the provisions of Section 197.3632 and Chapter 189, Florida Statutes, a Notice of Public Hearing was advertised for this meeting for the purpose of receiving public comment on Northern's proposed 2021/2022 Budget, together with the adoption of Northern's 2021/2022 Budget and Non-Ad Valorem Assessment Roll.

The assessment rates for the Fiscal Year (FY) 2021/2022 Budget are attached. The single most important action the Board of Supervisors take each year is the timely approval of Northern's Budget and Non-Ad Valorem Assessment Roll. This concludes six months of preparation and will fund the FY 2021/2022 maintenance activities and provide for the payment of principal and interest to Northern's bondholders.

The final rates are unchanged from the assessment rates approved with the TRIM resolution.

The assessment rates will be incorporated into the final tax roll submitted to Palm Beach County no later than September 10, 2021. Due to increased maintenance contract costs, technology upgrades, personnel modifications and borrowing for larger capital projects, most assessment rates have increased from the prior year, but most of those increases are less than \$25 per parcel.

Resolution 2021-08 will be presented in the Regular Meeting that will officially adopt the 2021/2022 Budget and Non-Ad Valorem Assessment Roll as well as appoint representatives to certify the Roll to the Palm Beach County Tax Collector.

Fiscal Impact

The total recommended FY 2021/2022 Budget is \$36,235,946 and is a 4.8% increase from the FY 2020/2021 Budget.

Recommendation

This item is presented for public comment and the Resolution will be considered at the Regular Meeting scheduled directly following the Public Hearing.

2021/2022 Assessment Rates

Unit(s)	Description	Code	21/22 Tax Per Assessable Unit PROPOSED			20/21 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
			Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
1	ALL NON EXEMPT PARCELS	JA	-	63.37	63.37	-	54.10	54.10	-	9.27	9.27	17%	929.0000	Nearest Whole Acre
2	ALL NON EXEMPT PARCELS	JB	-	37.04	37.04	-	30.99	30.99	-	6.05	6.05	20%	3,235.0000	Nearest Whole Acre
2 and 28	ALL NON EXEMPT PARCELS	KP	-	37.04	37.04	-	30.99	30.99	-	6.05	6.05	20%	252.0000	Nearest Whole Acre
2 and 2A	ALL NON EXEMPT PARCELS	IR	70.63	58.22	128.85	70.85	51.44	122.29	(0.22)	6.78	6.56	5%	3,020.0000	Nearest Whole Acre
2 and 2A	MFR	IH	70.63	58.22	128.85	70.85	51.44	122.29	(0.22)	6.78	6.56	5%	132.0000	Nearest Whole Acre
2 and 2A	SFE	II	70.63	58.22	128.85	70.85	51.44	122.29	(0.22)	6.78	6.56	5%	33.0000	Nearest Whole Acre
2 and 2A	SFC	IJ	70.63	58.22	128.85	70.85	51.44	122.29	(0.22)	6.78	6.56	5%	798.0000	Nearest Whole Acre
2, 2A and 2C	Undeveloped, undifferentiated	93A	70.63	58.22	128.85	70.85	51.44	122.29	(0.22)	6.78	6.56	5%	38.0000	Nearest Whole Acre
2, 2A and 2C	Undeveloped, undifferentiated	93B	16,020.35	646.92	16,667.27	15,376.31	558.99	15,935.30	644.04	87.93	731.97	5%	37.7227	Actual Acreage
2, 2A and 2C	Community Only - Biotech A	111A	70.63	58.22	128.85	70.85	51.44	122.29	(0.22)	6.78	6.56	5%	70.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech A	111B	10,808.38	436.45	11,244.83	10,815.54	393.13	11,208.67	(7.16)	43.32	36.16	0%	69.8669	Actual Acreage
2, 2A and 2C	Community Only - Biotech B	112A	70.63	58.22	128.85	70.85	51.44	122.29	(0.22)	6.78	6.56	5%	7.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech B	112B	13,751.32	555.29	14,306.61	13,760.44	500.17	14,260.61	(9.12)	55.12	46.00	0%	6.5695	Actual Acreage
2, 2A and 2C	Community Only - Office	113A	70.63	58.22	128.85	70.85	51.44	122.29	(0.22)	6.78	6.56	5%	26.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Office	113B	15,899.52	642.03	16,541.55	15,910.06	578.31	16,488.37	(10.54)	63.72	53.18	0%	26.4179	Actual Acreage
2, 2A and 2C	Community Only - Commercial/Retail	115A	70.63	58.22	128.85	70.85	51.44	122.29	(0.22)	6.78	6.56	5%	40.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Commercial/Retail	115B	11,421.26	461.20	11,882.46	11,428.82	415.42	11,844.24	(7.56)	45.78	38.22	0%	39.0523	Actual Acreage
2, 2A and 2C	Community Only - Apartment	116A	70.63	58.22	128.85	70.85	51.44	122.29	(0.22)	6.78	6.56	5%	13.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Apartment	116B	11,203.96	554.21	11,758.17	11,211.38	499.20	11,710.58	(7.42)	55.01	47.59	0%	12.7578	Actual Acreage
2, 2A and 2C	Community Only - Utility	119A	70.63	58.22	128.85	70.85	51.44	122.29	(0.22)	6.78	6.56	5%	5.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Utility	119B	3,683.41	148.74	3,832.15	3,685.85	133.98	3,819.83	(2.44)	14.76	12.32	0%	4.9994	Actual Acreage
2, 2A and 2C	Parcel C -Townhome – Residential	120A	444.34	73.31	517.65	444.80	65.03	509.83	(0.46)	8.28	7.82	2%	143.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C -Townhome – Residential	120B	18,920.51	764.02	19,684.53	18,933.05	688.19	19,621.24	(12.54)	75.83	63.29	0%	6.1103	Actual Acreage
2, 2A and 2C	Parcel C -Single Family – Residential	121A	1,260.87	106.28	1,367.15	1,261.88	94.73	1,356.61	(1.01)	11.55	10.54	1%	217.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C -Single Family – Residential	121B	9,467.58	382.31	9,849.89	9,473.85	344.36	9,818.21	(6.27)	37.95	31.68	0%	29.5319	Actual Acreage
2, 2A and 2C	Parcel D -Single Family – Residential	122A	1,153.30	101.94	1,255.24	1,154.24	90.82	1,245.06	(0.94)	11.12	10.18	1%	117.0000	Nearest Whole Acre
2, 2A and 2C	Parcel D -Single Family – Residential	122B	9,467.58	382.31	9,849.89	9,473.85	344.36	9,818.21	(6.27)	37.95	31.68	0%	16.1543	Actual Acreage
2, 2A and 2C	Parcel E -Single Family – Residential	123A	1,152.38	101.90	1,254.28	1,153.31	90.79	1,244.10	(0.93)	11.11	10.18	1%	199.0000	Nearest Whole Acre
2, 2A and 2C	Parcel E -Single Family – Residential	123B	9,467.58	382.31	9,849.89	9,473.85	344.36	9,818.21	(6.27)	37.95	31.68	0%	28.6451	Actual Acreage
2, 2A and 2C	Parcel F -Townhome – Residential	124A	752.63	88.44	841.07	753.30	78.66	831.96	(0.67)	9.78	9.11	1%	255.0000	Nearest Whole Acre
2, 2A and 2C	Parcel F -Townhome – Residential	124B	18,920.51	764.02	19,684.53	18,933.05	688.19	19,621.24	(12.54)	75.83	63.29	0%	10.3260	Actual Acreage
2, 2A and 2C	Parcel G -Single Family – Residential	125A	1,272.20	106.74	1,378.94	1,273.22	95.14	1,368.36	(1.02)	11.60	10.58	1%	469.0000	Nearest Whole Acre
2, 2A and 2C	Parcel G -Single Family – Residential	125B	9,467.58	382.31	9,849.89	9,473.85	344.36	9,818.21	(6.27)	37.95	31.68	0%	76.5881	Actual Acreage
3	ALL NON EXEMPT PARCELS	JC	-	136.86	136.86	-	110.51	110.51	-	26.35	26.35	24%	1,863.0000	Nearest Whole Acre
3 and 3A	PAR A	L7	509.83	340.15	849.98	506.59	272.63	779.22	3.24	67.52	70.76	9%	74.0000	Nearest Whole Acre
3 and 3A	PAR B	K2	482.52	329.26	811.78	479.45	263.95	743.40	3.07	65.31	68.38	9%	86.0000	Nearest Whole Acre
3 and 3A	PAR C	L2	458.74	319.78	778.52	455.82	256.39	712.21	2.92	63.39	66.31	9%	88.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 1	L3	513.22	341.50	854.72	509.96	273.71	783.67	3.26	67.79	71.05	9%	71.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 2	LY	459.64	320.14	779.78	456.72	256.68	713.40	2.92	63.46	66.38	9%	15.0000	Nearest Whole Acre
3 and 3A	PAR E	LZ	497.68	335.30	832.98	494.52	268.77	763.29	3.16	66.53	69.69	9%	114.0000	Nearest Whole Acre
3 and 3A	PAR F	O1	183.12	209.88	393.00	181.96	168.74	350.70	1.16	41.14	42.30	12%	136.0000	Nearest Whole Acre
3 and 3A	PAR G	L8	551.73	356.86	908.59	548.23	285.96	834.19	3.50	70.90	74.40	9%	40.0000	Nearest Whole Acre
3 and 3A	PAR H	K1	573.96	365.72	939.68	570.31	293.03	863.34	3.65	72.69	76.34	9%	54.0000	Nearest Whole Acre
3 and 3A	PAR J	LX	323.89	266.01	589.90	321.83	213.51	535.34	2.06	52.50	54.56	10%	132.0000	Nearest Whole Acre
3 and 3A	APTS & COMMERCIAL	L1	3,601.71	1,572.99	5,174.70	3,578.81	1,255.85	4,834.66	22.90	317.14	340.04	7%	24.0000	Nearest Whole Acre
4	ALL NON EXEMPT PARCELS	JD	-	64.83	64.83	-	46.37	46.37	-	18.46	18.46	40%	8,563.0000	Nearest Whole Acre
5	ALL NON EXEMPT PARCELS	JE	-	35.96	35.96	-	36.23	36.23	-	(0.27)	(0.27)	-1%	1,642.0000	Nearest Whole Acre
5 and 5E	ALL NON EXEMPT PARCELS	LM	-	35.96	35.96	-	36.23	36.23	-	(0.27)	(0.27)	-1%	1,349.0000	Nearest Whole Acre
5 and 5A	GOLF COURSE	J1	-	185.91	185.91	-	218.27	218.27	-	(32.36)	(32.36)	-15%	128.0000	Nearest Whole Acre
5 and 5A	INDUSTRIAL	JF	-	1,003.64	1,003.64	-	1,211.05	1,211.05	-	(207.41)	(207.41)	-17%	195.0000	Nearest Whole Acre
5 and 5A	Emerald Dunes Condos	48	-	93.64	93.64	-	106.25	106.25	-	(12.61)	(12.61)	-12%	302.0000	Nearest Whole Acre
5 and 5A	Business Park Vista Center	49	-	171.15	171.15	-	200.36	200.36	-	(29.21)	(29.21)	-15%	136.0000	Nearest Whole Acre
5 and 5A	Ventura Greens at Emerald Dunes	64	-	174.20	174.20	-	204.06	204.06	-	(29.86)	(29.86)	-15%	70.0000	Nearest Whole Acre
5 and 5A	Links at Emerald Dunes	65	-	114.42	114.42	-	131.49	131.49	-	(17.07)	(17.07)	-13%	185.0000	Nearest Whole Acre
5 and 5A	Villas at Emerald Dunes	66	-	104.33	104.33	-	119.23	119.23	-	(14.90)	(14.90)	-12%	184.0000	Nearest Whole Acre

1.14

2021/2022 Assessment Rates

Unit(s)	Description	Code	21/22 Tax Per Assessable Unit PROPOSED			20/21 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
			Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
5 and 5A	Vista Center Condos	76	-	358.52	358.52	-	427.84	427.84	-	(69.32)	(69.32)	-16%	12.0000	Per Parcel
5 and 5B	RESIDENTIAL	KV	337.26	118.65	455.91	335.40	99.67	435.07	1.86	18.98	20.84	5%	1,082.0000	Nearest Whole Acre
5 and 5B	COMMERCIAL	O2	2,452.36	637.20	3,089.56	2,438.84	497.54	2,936.38	13.52	139.66	153.18	5%	7.0000	Nearest Whole Acre
5 and 5B	Mezzano Condo	06	95.37	59.34	154.71	94.84	54.17	149.01	0.53	5.17	5.70	4%	240.0000	Nearest Whole Acre
5 and 5C	RESIDENTIAL	L5	-	69.14	69.14	-	65.30	65.30	-	3.84	3.84	6%	1,367.0000	Nearest Whole Acre
5 and 5D	COMMERCIAL/AC	IZ	-	109.43	109.43	-	107.21	107.21	-	2.22	2.22	2%	32.0000	Nearest Whole Acre
5 and 5D	San Michele condo	67	-	41.10	41.10	-	41.20	41.20	-	(0.10)	(0.10)	0%	300.0000	Nearest Whole Acre
5 and 5D	RESIDENTIAL	LJ	-	146.24	146.24	-	142.78	142.78	-	3.46	3.46	2%	881.0000	Nearest Whole Acre
7	ALL NON EXEMPT PARCELS	JH	-	40.34	40.34	-	37.19	37.19	-	3.15	3.15	8%	2,798.0000	Nearest Whole Acre
9	ALL NON EXEMPT PARCELS	JI	-	66.99	66.99	-	56.19	56.19	-	10.80	10.80	19%	333.0000	Nearest Whole Acre
9 and 28	ALL NON EXEMPT PARCELS	KO	-	66.99	66.99	-	56.19	56.19	-	10.80	10.80	19%	90.0000	Nearest Whole Acre
9, 9A and 9B	RESIDENTIAL/AC	LC	2,533.68	894.70	3,428.38	2,509.76	759.55	3,269.31	23.92	135.15	159.07	5%	943.4400	NAV Factor
9, 9A and 9B	GOLF COURSE/AC	LD	766.77	302.86	1,069.63	759.84	252.89	1,012.73	6.93	49.97	56.90	6%	169.3400	NAV Factor
9, 9A and 9B	COMMERCIAL/AC	LF	8,053.72	2,793.13	10,846.85	7,975.67	2,397.12	10,372.79	78.05	396.01	474.06	5%	217.9400	NAV Factor
11	ALL NON EXEMPT PARCELS	JK	-	463.58	463.58	-	404.27	404.27	-	59.31	59.31	15%	3,972.0000	Nearest Whole Acre
11 and 11A	ALL NON EXEMPT PARCELS	JL	-	463.58	463.58	-	404.27	404.27	-	59.31	59.31	15%	1,747.0000	Nearest Whole Acre
12	ALL NON EXEMPT PARCELS	JM	-	32.01	32.01	-	25.92	25.92	-	6.09	6.09	23%	737.0000	Nearest Whole Acre
12 and 31	GOLF COURSE - 12/28/31	J7	-	334.50	334.50	-	355.31	355.31	-	(20.81)	(20.81)	-6%	78.0000	Nearest Whole Acre
12 and 31	RESIDENTIAL - 12/28/31	KH	-	494.14	494.14	-	529.14	529.14	-	(35.00)	(35.00)	-7%	1,057.0000	Nearest Whole Acre
12 and 12A	ALL NON EXEMPT PARCELS	JZ	-	237.91	237.91	-	245.30	245.30	-	(7.39)	(7.39)	-3%	127.0000	Nearest Whole Acre
14	A	JN	-	714.33	714.33	-	645.16	645.16	-	69.17	69.17	11%	416.0000	Nearest Whole Acre
14	C (MARSH POINTE)	JO	-	394.77	394.77	-	356.54	356.54	-	38.23	38.23	11%	28.0000	Nearest Whole Acre
14	B	KS	-	714.33	714.33	-	645.16	645.16	-	69.17	69.17	11%	698.0000	Nearest Whole Acre
15	ALL NON EXEMPT PARCELS	JP	-	181.15	181.15	-	160.15	160.15	-	21.00	21.00	13%	4,606.0000	Nearest Whole Acre
16	ALL NON EXEMPT PARCELS	JY	864.23	1,071.94	1,936.17	787.48	785.14	1,572.62	76.75	286.80	363.55	23%	892.0000	Nearest Whole Acre
18	APARTMENTS	IX	-	2,459.53	2,459.53	-	2,399.58	2,399.58	-	59.95	59.95	2%	15.0000	Nearest Whole Acre
18	COMMERCIAL	IY	-	5,510.20	5,510.20	-	5,375.88	5,375.88	-	134.32	134.32	2%	15.0000	Nearest Whole Acre
18	GOLF COURSE	J3	-	592.41	592.41	-	577.97	577.97	-	14.44	14.44	2%	437.0000	Nearest Whole Acre
18	PSO	J5	-	1,622.98	1,622.98	-	1,583.42	1,583.42	-	39.56	39.56	2%	4.0000	Nearest Whole Acre
18	ERU	JQ	-	643.65	643.65	-	627.96	627.96	-	15.69	15.69	2%	1,862.0000	Nearest Whole Acre
19	Non-condo Parcels	10	-	1,660.48	1,660.48	936.33	901.64	1,837.97	(936.33)	758.84	(177.49)	-10%	103.0000	Nearest Whole Acre
19 and 19A	52434205250010000	11	-	10,954.46	10,954.46	5,753.16	6,349.56	12,102.72	(5,753.16)	4,604.90	(1,148.26)	-9%	1.0000	Per Parcel
19 and 19A	52434205260270051	12	-	3,662.28	3,662.28	1,917.72	2,126.75	4,044.47	(1,917.72)	1,535.53	(382.19)	-9%	1.0000	Per Parcel
19 and 19A	52434205260270052	13	-	1,845.87	1,845.87	958.86	1,077.34	2,036.20	(958.86)	768.53	(190.33)	-9%	1.0000	Per Parcel
19 and 19A	52434205260270062	15	-	1,921.26	1,921.26	958.86	1,148.78	2,107.64	(958.86)	772.48	(186.38)	-9%	1.0000	Per Parcel
19 and 19A	52434205260270063	16	-	5,491.76	5,491.76	2,876.58	3,188.55	6,065.13	(2,876.58)	2,303.21	(573.37)	-9%	1.0000	Per Parcel
19 and 19A	52434205260270064	17	-	5,521.02	5,521.02	2,876.58	3,216.28	6,092.86	(2,876.58)	2,304.74	(571.84)	-9%	1.0000	Per Parcel
19 and 19A	52434205260270065	18	-	1,868.84	1,868.84	958.86	1,099.10	2,057.96	(958.86)	769.74	(189.12)	-9%	1.0000	Per Parcel
19 and 19A	52434205260270067	19	-	1,847.17	1,847.17	958.86	1,078.57	2,037.43	(958.86)	768.60	(190.26)	-9%	1.0000	Per Parcel
19 and 19A	52434205260270068	20	-	1,846.15	1,846.15	958.86	1,077.60	2,036.46	(958.86)	768.55	(190.31)	-9%	1.0000	Per Parcel
19 and 19A	52434205260270069	21	-	1,859.90	1,859.90	958.86	1,090.63	2,049.49	(958.86)	769.27	(189.59)	-9%	1.0000	Per Parcel
19 and 19A	2979 PGA CONDO	94	-	1,264.19	1,264.19	639.24	750.08	1,389.32	(639.24)	514.11	(125.13)	-9%	3.0000	Per Parcel
19 and 19A	52434205270270042	23	-	3,720.46	3,720.46	1,917.72	2,181.89	4,099.61	(1,917.72)	1,538.57	(379.15)	-9%	1.0000	Per Parcel
19 and 19A	5243420600001100	27	-	9,354.58	9,354.58	4,794.30	5,505.36	10,299.66	(4,794.30)	3,849.22	(945.08)	-9%	1.0000	Per Parcel
19 and 19A	5243420600003040	28	-	9,190.15	9,190.15	4,794.30	5,349.52	10,143.82	(4,794.30)	3,840.63	(953.67)	-9%	1.0000	Per Parcel
19 and 19A	52434206280010000	136	-	11,349.61	11,349.61	5,753.16	6,724.06	12,477.22	(5,753.16)	4,625.55	(1,127.61)	-9%	1.0000	Per Parcel
19 and 19A	52434206030010000	31	-	5,576.57	5,576.57	2,876.58	3,268.93	6,145.51	(2,876.58)	2,307.64	(568.94)	-9%	1.0000	Per Parcel
19 and 19A	52434206030030000	32	-	5,582.85	5,582.85	2,876.58	3,274.88	6,151.46	(2,876.58)	2,307.97	(568.61)	-9%	1.0000	Per Parcel
19 and 19A	52434206050000000	33	-	43,775.75	43,775.75	22,053.78	26,030.36	48,084.14	(22,053.78)	17,745.39	(4,308.39)	-9%	1.0000	Per Parcel
19 and 19A	52434206060000000	34	-	11,451.73	11,451.73	5,753.16	6,820.82	12,573.98	(5,753.16)	4,630.91	(1,122.25)	-9%	1.0000	Per Parcel
19 and 19A	52434206070010010	35	-	3,645.43	3,645.43	1,917.72	2,110.79	4,028.51	(1,917.72)	1,534.64	(383.08)	-10%	1.0000	Per Parcel
19 and 19A	52434206070010020	36	-	1,869.79	1,869.79	958.86	1,100.01	2,058.87	(958.86)	769.78	(189.08)	-9%	1.0000	Per Parcel
19 and 19A	52434206070020000	37	-	5,542.67	5,542.67	2,876.58	3,236.80	6,113.38	(2,876.58)	2,305.87	(570.71)	-9%	1.0000	Per Parcel
19 and 19A	52434206080010000	38	-	3,641.56	3,641.56	1,917.72	2,107.11	4,024.83	(1,917.72)	1,534.45	(383.27)	-10%	1.0000	Per Parcel
19 and 19A	52434206120010020	41	-	17,440.89	17,440.89	8,629.74	10,480.77	19,110.51	(8,629.74)	6,960.12	(1,669.62)	-9%	1.0000	Per Parcel
19 and 19A	52434206120010040	135	-	3,772.38	3,772.38	1,917.72	2,231.09	4,148.81	(1,917.72)	1,541.29	(376.43)	-9%	1.0000	Per Parcel
19 and 19A	52434206120020000	42	-	15,525.82	15,525.82	7,670.88	9,337.85	17,008.73	(7,670.88)	6,187.97	(1,482.91)	-9%	1.0000	Per Parcel

1.15

2021/2022 Assessment Rates

Unit(s)	Description	Code	21/22 Tax Per Assessable Unit PROPOSED			20/21 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
			Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
19 and 19A	52434206120030000	43	-	1,939.50	1,939.50	958.86	1,166.06	2,124.92	(958.86)	773.44	(185.42)	-9%	1.0000	Per Parcel
19 and 19A	52434206140010000	44	-	87,572.73	87,572.73	46,984.14	50,064.84	97,048.98	(46,984.14)	37,507.89	(9,476.25)	-10%	1.0000	Per Parcel
19 and 19A	2701 PGA Blvd Condominium	68	-	458.12	458.12	234.08	266.16	500.24	(234.08)	191.96	(42.12)	-8%	4.0000	Nearest Whole Acre
19 and 19A	Harbour Oaks (317 Units)	46	-	216.83	216.83	114.82	123.09	237.91	(114.82)	93.74	(21.08)	-9%	317.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 710 sq ft	51	-	105.55	105.55	55.40	60.27	115.67	(55.40)	45.28	(10.12)	-9%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 783-816 sq ft	52	-	106.57	106.57	55.40	61.24	116.64	(55.40)	45.33	(10.07)	-9%	166.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 896 sq ft	53	-	107.46	107.46	55.40	62.08	117.48	(55.40)	45.38	(10.02)	-9%	36.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 999-1016 sq ft	54	-	108.63	108.63	55.40	63.19	118.59	(55.40)	45.44	(9.96)	-8%	194.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1081 sq ft	55	-	109.37	109.37	55.40	63.88	119.28	(55.40)	45.49	(9.91)	-8%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1203 sq ft	56	-	110.62	110.62	55.40	65.07	120.47	(55.40)	45.55	(9.85)	-8%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1288-1331 sq ft	57	-	111.78	111.78	55.40	66.17	121.57	(55.40)	45.61	(9.79)	-8%	128.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1370 sq ft	58	-	112.34	112.34	55.40	66.70	122.10	(55.40)	45.64	(9.76)	-8%	44.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1718-1730 sq ft	59	-	115.94	115.94	55.40	70.12	125.52	(55.40)	45.82	(9.58)	-8%	20.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1818-1832 sq ft	60	-	117.02	117.02	55.40	71.13	126.53	(55.40)	45.89	(9.51)	-8%	16.0000	Nearest Whole Acre
19 and 19A	52434206230010000	80	-	1,216.91	1,216.91	631.89	710.41	1,342.30	(631.89)	506.50	(125.39)	-9%	1.0000	Per Parcel
19 and 19A	52434206230020000	81	-	547.47	547.47	284.28	319.60	603.88	(284.28)	227.87	(56.41)	-9%	1.0000	Per Parcel
19 and 19A	52434206230020010	82	-	1,474.71	1,474.71	765.76	860.91	1,626.67	(765.76)	613.80	(151.96)	-9%	1.0000	Per Parcel
19 and 19A	52434206230020020	83	-	1,102.61	1,102.61	572.54	643.69	1,216.23	(572.54)	458.92	(113.62)	-9%	1.0000	Per Parcel
19 and 19A	52434206230030000	84	-	1,500.40	1,500.40	779.10	875.91	1,655.01	(779.10)	624.49	(154.61)	-9%	1.0000	Per Parcel
19 and 19A	52434206230030010	85	-	2,141.64	2,141.64	1,112.08	1,250.26	2,362.34	(1,112.08)	891.38	(220.70)	-9%	1.0000	Per Parcel
19 and 19A	52434206230030020	86	-	1,433.99	1,433.99	744.62	837.14	1,581.76	(744.62)	596.85	(147.77)	-9%	1.0000	Per Parcel
19 and 19A	52434206230040000	87	-	824.79	824.79	428.28	481.50	909.78	(428.28)	343.29	(84.99)	-9%	1.0000	Per Parcel
19 and 19A	52434206230050000	88	-	122.47	122.47	63.60	71.50	135.10	(63.60)	50.97	(12.63)	-9%	1.0000	Per Parcel
19 and 19A	52434206230060000	89	-	714.49	714.49	371.01	417.13	788.14	(371.01)	297.36	(73.65)	-9%	1.0000	Per Parcel
19 and 19A	Landmark at the Gardens Condos	75	-	54.82	54.82	28.20	31.72	59.92	(28.20)	23.10	(5.10)	-9%	166.0000	Per Parcel
20	A	JS	-	1,088.54	1,088.54	-	307.04	307.04	-	781.50	781.50	255%	96.0000	Nearest Whole Acre
20	B	JT	-	816.40	816.40	-	230.28	230.28	-	586.12	586.12	255%	23.0000	Nearest Whole Acre
20	C	JU	-	544.27	544.27	-	153.52	153.52	-	390.75	390.75	255%	154.0000	Nearest Whole Acre
20	D	JV	-	272.13	272.13	-	76.76	76.76	-	195.37	195.37	255%	83.0000	Nearest Whole Acre
21	ALL NON EXEMPT PARCELS	JW	-	1,247.21	1,247.21	-	1,273.28	1,273.28	-	(26.07)	(26.07)	-2%	303.0000	Nearest Whole Acre
23	ALL NON EXEMPT PARCELS	JX	-	287.44	287.44	-	262.19	262.19	-	25.25	25.25	10%	691.0000	Nearest Whole Acre
24 and 24A	ALL NON EXEMPT PARCELS	KJ	-	512.73	512.73	-	475.01	475.01	-	37.72	37.72	8%	438.0000	Nearest Whole Acre
27B	Condo units - tax per unit	ID	416.26	204.50	620.76	398.92	202.39	601.31	17.34	2.11	19.45	3%	265.0000	Nearest Whole Acre
27B	Townhomes	IE	450.63	165.63	616.26	431.87	163.92	595.79	18.76	1.71	20.47	3%	134.0000	Nearest Whole Acre
27B	Single Family - 40 ft lots	03	705.03	259.14	964.17	675.68	256.47	932.15	29.35	2.67	32.02	3%	60.0000	Nearest Whole Acre
27B	Single Family - 50 ft lots	04	881.29	323.93	1,205.22	844.60	320.59	1,165.19	36.69	3.34	40.03	3%	63.0000	Nearest Whole Acre
27B	Single Family - Preserve lots	05	1,057.59	388.73	1,446.32	1,013.55	384.72	1,398.27	44.04	4.01	48.05	3%	15.0000	Nearest Whole Acre
27B	Commercial	IG	1,609.57	916.27	2,525.84	1,542.55	906.81	2,449.36	67.02	9.46	76.48	3%	5.8784	Actual Acreage
29	ALL NON EXEMPT PARCELS	KC	-	319.94	319.94	-	292.85	292.85	-	27.09	27.09	9%	132.0000	Nearest Whole Acre
31	Commercial	I1	-	3,166.51	3,166.51	-	3,448.08	3,448.08	-	(281.57)	(281.57)	-8%	2.0000	Nearest Whole Acre
31	GOLF COURSE 28/31	J9	-	302.49	302.49	-	329.39	329.39	-	(26.90)	(26.90)	-8%	355.0000	Nearest Whole Acre
31	RESIDENTIAL 28/31	KG	-	462.13	462.13	-	503.22	503.22	-	(41.09)	(41.09)	-8%	518.0000	Nearest Whole Acre
32	ALL NON EXEMPT PARCELS	KL	-	366.07	366.07	-	318.90	318.90	-	47.17	47.17	15%	27.0000	Nearest Whole Acre
32 and 32A	ALL NON EXEMPT PARCELS	KM	-	559.89	559.89	-	497.67	497.67	-	62.22	62.22	13%	29.0000	Nearest Whole Acre
33	ALL NON EXEMPT PARCELS	KN	-	185.38	185.38	-	177.88	177.88	-	7.50	7.50	4%	79.0000	Nearest Whole Acre
34	PER CONDO	K7	-	972.54	972.54	-	842.72	842.72	-	129.82	129.82	15%	20.0000	Nearest Whole Acre
34	SINGLE FAM	KU	-	2,155.82	2,155.82	-	1,868.04	1,868.04	-	287.78	287.78	15%	73.0000	Nearest Whole Acre
38	ALL NON EXEMPT PARCELS	LL	-	778.24	778.24	-	773.22	773.22	-	5.02	5.02	1%	99.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS - No Debt	IW	-	108.76	108.76	-	110.11	110.11	-	(1.35)	(1.35)	-1%	10.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS	LO	-	108.76	108.76	-	110.11	110.11	-	(1.35)	(1.35)	-1%	29.0000	Nearest Whole Acre
43	SINGLE FAM	LQ	2,714.44	1,706.16	4,420.60	2,714.09	1,600.33	4,314.42	0.35	105.83	106.18	2%	83.4207	Actual Acreage
43	MULTI FAM	LR	1,639.66	2,645.09	4,284.75	1,639.45	2,481.01	4,120.46	0.21	164.08	164.29	4%	30.9283	Actual Acreage
43	SINGLE FAM OTHER	LS	2,037.42	1,313.38	3,350.80	2,037.16	1,231.91	3,269.07	0.26	81.47	81.73	3%	279.5652	Actual Acreage
43	GOLF/PRIVATE	LT	1,028.81	663.18	1,691.99	1,028.67	622.04	1,650.71	0.14	41.14	41.28	3%	327.6779	Actual Acreage
43	COMMERCIAL	LW	4,793.98	4,125.91	8,919.89	4,793.36	3,869.97	8,663.33	0.62	255.94	256.56	3%	14.8688	Actual Acreage
43	CONDO	47	348.91	224.92	573.83	348.86	210.96	559.82	0.05	13.96	14.01	3%	32.0000	Nearest Whole Acre
44	GOLF COURSE	I6	1,492.14	128.94	1,621.08	1,454.20	124.01	1,578.21	37.94	4.93	42.87	3%	122.0000	Nearest Whole Acre

1.16

2021/2022 Assessment Rates

Unit(s)	Description	Code	21/22 Tax Per Assessable Unit PROPOSED			20/21 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
			Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
44	RES COTTAGES	I7	1,970.53	170.28	2,140.81	1,920.42	163.77	2,084.19	50.11	6.51	56.62	3%	24.0000	Nearest Whole Acre
44	SINGLE FAM RES	LV	6,465.56	558.73	7,024.29	6,301.15	537.34	6,838.49	164.41	21.39	185.80	3%	44.0000	Per Parcel
44	SINGLE FAM RES - DBL LOT	M4	12,931.12	1,117.46	14,048.58	12,602.30	1,074.68	13,676.98	328.82	42.78	371.60	3%	8.0000	Per Parcel
45	ALL NON EXEMPT PARCELS	IQ	865.20	1,333.54	2,198.74	855.52	796.40	1,651.92	9.68	537.14	546.82	33%	325.0000	Nearest Whole Acre
46	Sonoma Isles (fka Lakewood)	97	657.78	20.90	678.68	657.60	17.53	675.13	0.18	3.37	3.55	1%	274.0000	Nearest Whole Acre
46	Jupiter CC- Single Family Lots	61	1,101.72	71.53	1,173.25	1,101.44	60.00	1,161.44	0.28	11.53	11.81	1%	407.0000	Nearest Whole Acre
46	Jupiter CC-Multi Family Pod F Condos	74	1,081.61	70.22	1,151.83	1,081.33	58.90	1,140.23	0.28	11.32	11.60	1%	149.0000	Per Parcel
47	ALL NON EXEMPT PARCELS	M1	-	91.21	91.21	-	85.45	85.45	-	5.76	5.76	7%	484.0000	Nearest Whole Acre
49	Parcels East of Congress	M2	-	1,466.98	1,466.98	-	1,426.15	1,426.15	-	40.83	40.83	3%	40.3169	Actual Acreage
49	Parcels West of Congress	78	-	355.39	355.39	-	345.50	345.50	-	9.89	9.89	3%	36.8288	Actual Acreage
51	SINGLE FAM	90	-	516.61	516.61	-	508.32	508.32	-	8.29	8.29	2%	48.0000	Nearest Whole Acre
51	MULTI FAM	91	-	308.83	308.83	-	303.87	303.87	-	4.96	4.96	2%	30.0000	Nearest Whole Acre
53	Lots - Townhome residential	134	1,065.10	24.63	1,089.73	973.81	22.30	996.11	91.29	2.33	93.62	9%	120.0000	Nearest Whole Acre
53	Lots -SF residential - ZLL	128	1,421.48	32.87	1,454.35	1,235.03	28.29	1,263.32	186.45	4.58	191.03	15%	516.0000	Nearest Whole Acre
53	Lots -SF residential - traditional	130	1,513.71	35.01	1,548.72	1,343.39	30.77	1,374.16	170.32	4.24	174.56	13%	539.0000	Nearest Whole Acre
53	Commercial	132	4,588.73	106.12	4,694.85	3,811.41	87.30	3,898.71	777.32	18.82	796.14	20%	5.9014	Actual Acreage
53	Undeveloped undifferentiated	133	4,056.74	93.82	4,150.56	2,828.37	64.78	2,893.15	1,228.37	29.04	1,257.41	43%	368.3954	Actual Acreage

PROOF OF PUBLICATION STATE OF FLORIDA


PUBLIC NOTICE

Before the undersigned authority, personally appeared Teal Pontarelli, who on oath, says that he/she is a Legal Advertising Representative of The Palm Beach Post, a daily and Sunday newspaper, published in West Palm Beach and distributed in Palm Beach County, Martin County, and St. Lucie County, Florida; that the attached copy of advertising for a Legal - Public Hearing was published in said newspaper on: first date of Publication 08/08/2021 and last date of Publication 08/08/2021. Affiant further says that the said The Palm Beach Post is a newspaper published in West Palm Beach, in said Palm Beach County, Florida and that the said newspaper has heretofore been continuously published in said Palm Beach County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in West Palm Beach, in said Palm Beach County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

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

Invoice/Order Number:	0000653489
Ad Cost:	\$233.92
Paid:	\$0.00
Balance Due:	\$233.92

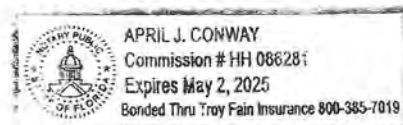
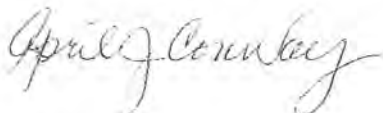
Signed



(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 10th day of August, 2021 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

Signed



Please see Ad on following page(s).

Invoice/Order Number: 0000653489
Ad Cost: \$233.92
Paid: \$0.00
Balance Due: \$233.92

**NOTICE OF PUBLIC HEARING
ON THE NORTHERN PALM
BEACH COUNTY IMPROVEMENT
DISTRICT 2021/2022 BUDGET AND
NON-AD VALOREM ASSESSMENT ROLL**

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT will hold a Public Hearing on August 25, 2021 at 8:00 A.M. at its Administrative Offices located at 359 Hiatt Drive, Palm Beach Gardens, Florida 33418-7106, for the purpose of receiving public comment on its 2021/2022 budget and the 2021/2022 non-ad valorem assessment roll for its Units of Development, to be followed by adoption of its 2021/2022 budget and 2021/2022 non-ad valorem assessment roll, plus consideration of such other lawful matters as may come before its Board of Supervisors.

The owners of real property that will be assessed non-ad valorem assessments by Northern have the right to appear and be heard at the Public Hearing. Please be advised that if an affected property owner decides to appeal any decision made with respect to any matter considered at the Public Hearing, the property owner will need to ensure, at the property owner's own expense, that a verbatim record of the proceedings is made and that the record includes the testimony and evidence upon which the property owner's appeal is based.

Following adoption, Northern will certify its 2021/2022 non-ad valorem assessment roll to the Palm Beach County Tax Collector which will thereafter collect the assessments pursuant to the laws of the State of Florida.

In order to assist you in answering any questions you may have regarding the information contained in this notice, please contact Northern by either writing to the address shown above or by calling (561) 624-7830.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in the Public Hearing because of a disability or physical impairment, should contact Northern's Executive Director at the above number at least two (2) days prior to the Public Hearing.

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT
359 Hiatt Drive
Palm Beach Gardens,
Florida 33418-7106
8-8/2021

0000653489-01



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
August 25, 2021
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes – July 28, 2021 Regular Meeting
- 5) Comments from the Public for Items not on the Agenda
- 6) **Consent Agenda (Ask for Public Comment before approving Consent Agenda)**
 - a) Unit No. 53 – Arden
Consider Bill of Sale and No Lien Affidavit for Pod G-South Phase 1
 - b) Multi-Unit
Consider Change Order to Aquatic Vegetation Control, Inc. (CO No. 10)
 - c) General
 - i) Consider Board Meeting Schedule – Fiscal Year 2021/2022
 - ii) Consider Award of General Services Contract to Industrial Divers Corp. Inc.
 - d) Payment Requests
- 7) **Regular Agenda**
 - a) Unit No. 2C – Alton
Status Report
 - b) Unit No. 5A – Vista Center of Palm Beach
Consider Acknowledgment and Release to Assignment and Assumption of Exchange Agreement
Ask for Public Comment
 - c) Unit No. 16 – Palm Beach Park of Commerce
Consider Resolution Adopting Ninth Amendment to the Plan of Improvements (2021-07)
Ask for Public Comment

- d) Unit No. 53 – Arden
Status Report
- e) General
 - i) Consider Rate Adjustment Request from Keshavarz & Associates, Inc.
Ask for Public Comment
 - ii) Consider Resolution Approving & Adopting the 2021/2022 Annual Budget and Assessment Roll
(2021-08)
Ask for Public Comment

8) Miscellaneous Reports:

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

9) Committee Reports:

- a) Engineering Review Committee
Consider Committee Recommendation
Ask for Public Comment

10) Receive and File

11) Comments from the Board

12) Adjourn

Please note the following upcoming meetings:

September 22, 2021 – 8:00 a.m.- Regular Meeting

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 07/28/21**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:00 a.m. on July 28, 2021, in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida.

1) ROLL CALL

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

Also present were Deputy Director Dan Beatty; Finance Director Katie Roundtree; District Clerk Susan Scheff; Director of Operations Ken Roundtree; Capital Construction/Permits Administrator Tim Helms; Staff Engineer Kim Leser; Sam Graybill of Kimley Horn and Associates, Inc.

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

There were no additions or deletions to the agenda.

4) APPROVAL OF MINUTES

A **motion** was made by Mr. Salee, seconded by Mr. Block and unanimously passed approving the Minutes of the June 23, 2021 Regular Meeting.

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

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

6) CONSENT AGENDA

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

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

- a) Unit No. 16 - Palm Beach Park of Commerce
Consider Seventeenth Addendum to Law Enforcement Service Agreement – Sheriff of Palm Beach County
- b) Unit No. 18 – Ibis Golf & Country Club
Consider Encumbrance Modification to Data Flow Systems, Inc.
- c) Unit No. 45 – Paseos
Consider Purchase Order to Flying Scot, Inc.
- d) Unit No. 53 – Arden
Consider Authorization to Close Cost of Issuance Trust Account
- e) Payment Requests

copies of which are contained in applicable Northern files.

7) REGULAR AGENDA

a) UNIT OF DEVELOPMENT NO. 2C – ALTON

i) Status Report

Mr. Beatty began his report by showing the Board the Unit map and then displayed a site plan and aerial photo which delineated Parcel D. He showed photos of the site from multiple directions, explaining that base material for the roadways is now onsite and all of the underground facilities have been installed. Mr. Beatty stated that construction is on schedule and going smoothly, noting that J.W. Cheatham is the contractor and Staff is very pleased with the progress thus far.

There was a brief discussion with regard to the buffer area to the east side of the project.

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

ii) Consider Change Order to J.W. Cheatham, LLC (CO No. 1)

Mr. Beatty stated that this is Change Order No. 1 to J.W. Cheatham, LLC, which reduces the contract value in the amount of (\$42,125.00). He explained that the need for this change order is due to a change in paver brick material as well as a negative quantity adjustment, and Staff recommends approval.

Mr. Boykin asked what is done with the excess material, and Mr. Beatty advised that the actual field quantity was determined to be lower than what was projected in the bid documents, and the material had not yet been purchased.

Mr. Salee asked about the change in material, and Mr. Lawson advised that the thickness of the material changed, but noted that it is similar in quality.

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

A **motion** was made by Mr. Salee, seconded by Mr. Block and unanimously passed approving Change Order No. 1 to J.W. Cheatham, LLC in the amount of (\$42,125.00).

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

Mr. Beatty gave a status report of this project, initially displaying the Unit map and site plan, followed by aerial photos. The photos included views of Pods J, I South, H and G which have been cleared and prepared for construction. He reported that he believes Pod G is the first one that will be worked on, pointing out the materials that are currently being stored on that site. He stated that the project is currently ramping up and there will be more to report at future meetings.

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

d) GENERAL

i) Consider Extension of Grant Application and Management Services Agreements (2)

Ms. Roundtree stated that in April and May 2021, the Board approved Grant Application and Management Agreements with two firms, RMPK Funding, Inc. and In Rem Solutions, Inc. She explained

that the agreements were issued for an initial partial year term, ending on September 30, 2021, and Staff requests that the agreements be extended for an additional one-year term beginning October 1, 2021.

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

A **motion** was made by Mr. Salee, seconded by Mr. Block and unanimously passed approving extensions of the Grant Application and Management Agreements, as presented.

ii) Consider Reimbursement for Florida Association of Special Districts Certified District Officials Program

Mr. Bardin stated that the Florida Association of Special Districts (FASD) provides certification programs for District Managers and District Elected Officials. He explained that Ms. Baker has applied for and been accepted to the Certified District Official program. He further explained that over a two fiscal year period the maximum expense should be less than \$2,000, and Staff is requesting Board approval.

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

A **motion** was made by Mr. Salee, seconded by Mr. Block and unanimously passed approving Ms. Baker's request for reimbursement, as presented.

8) MISCELLANEOUS REPORTS

a) ENGINEER

Mr. Lawson had nothing to report.

b) ATTORNEY

Mr. Edwards reported that Northern has received two notices from a personal injury attorney regarding a slip and fall that occurred in Unit No. 2C, Alton. He explained that they are giving Northern the mandatory six months advance notice, noting that if the matter does not get resolved in that timeframe, they will commence with a lawsuit.

Mr. Edwards stated that with regard to the Legislative Session, the Governor has begun signing some of the legislation that applies to special districts and other local governments. He reported that the bill requiring four hours of ethics training for Board Members died in Committee. However, there is a new requirement to provide a needs analysis of Northern's the surface water management system for the next 20 years. This report needs to be updated every five years and submitted to the County, which then assembles the reports for transmittal to Tallahassee. He noted, that since the bill passed after Northern already adopted the TRIM roll for the budget, funding the report's preparation could potentially cause some budget issues. Mr. Edwards stated that there were also legislative changes with regard to the annual financial report requirements for special districts.

At Mr. Boykin's suggestion, Mr. Edwards informed the Board that their 2020 Form 1 Statements should have been filed by July 1, 2021, but stated that fines are not incurred until September 1, 2021.

Ms. Baker asked if Staff will be preparing the needs analysis report, and Mr. Beatty advised that based upon the information required in the report, he believes the preparation can be handled internally.

Mr. Salee asked how long it will take to perform the analysis, and Mr. Beatty advised that this will be the first time Staff prepares this report, so he does not yet have that information. Mr. Edwards explained that the report is not due until June 2022.

c) EXECUTIVE DIRECTOR

Mr. Bardin 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:

- U53 - Partial Release of Easement - Pod G North;
- U53 - Partial Release of Easement - Pod H South;

- Assessment Collection Status as of July 8, 2021;
- 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 comments from the Board.

11) ADJOURN

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

President

Assistant Secretary



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

EXECUTIVE SUMMARY

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

DATE: August 25, 2021

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

THROUGH: O'Neal Bardin Jr., Executive Director

RE: Unit of Development No. 53 – Arden
Consider Bill of Sale and No Lien Affidavit to Palm Beach County Water Utilities
Pod G-South, Phase I Water & Sewer Improvements

Background

Northern executed a contract with Centerline Utilities on April 28, 2021 to construct the water and sewer improvements within Pod G-South, Phase I of the Arden project. The work has been completed, certified, released by the Palm Beach County Health Department for service and accepted by Palm Beach County Water Utilities.

The attached Bill of Sale and No Lien Affidavit will convey these water and sewer improvements to Palm Beach County Water Utilities for ownership, operation and maintenance. Attached is a letter from Northern's District Engineer supporting this conveyance.

Fiscal Impact

The total cost of construction for these improvements is identified in the Bill of Sale as \$24,096.46.

Recommendation

Northern Staff, District Engineer and General Counsel recommend approval of the attached Bill of Sale and No Lien Affidavit to Palm Beach County Water Utilities.



ARCADIS U.S., Inc.
1500 Gateway Boulevard,
Suite 200
Boynton Beach
Florida 33426
Tel 561.697.7000
Fax 561.369.4731
www.arcadis-us.com

Mr. C. Danvers Beatty, P.E.
Deputy Director
Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, Florida 33418

INFRASTRUCTURE

Subject:
Unit of Development No. 53
PRJ 625 – Arden PUD Pod G-South
Bill of Sale

Date:
August 17, 2021

Dear Mr. Beatty:

Contact:
Robert W. Lawson, P.E.

Please be advised that our office has completed its review of a proposed Bill of Sale for Water and Sewer Improvements that have been constructed as a part of the Pod G-South Public Improvement Project. The improvements have been completed by the contractor and were inspected and certified by Michael B. Schorah's office acting as the project engineer.

Phone:
561-697-7002

Email:
rlawson@arcadis-us.com

We therefore recommend that the Bill of Sale transferring the Water and Sewer improvements identified in the attachment to the Bill of Sale from Northern Palm Beach County Improvement District to Palm Beach County Water Utilities Department be placed on the next Board agenda for consideration.

Our ref:
WF590PO2.0321

Florida License Numbers

Engineering
EB00007917

Geology
GB564

Landscape Architecture
LC26000269

Surveying
LB7062

Please contact this office should you have any questions with respect to this recommendation.

Sincerely,

Robert W. Lawson

Robert W. Lawson, P.E.
Vice President

BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS, that Northern Palm Beach County Improvement District, an independent special district of the State of Florida, 359 Hiatt Drive, Palm Beach Gardens, FL 33418, (hereinafter referred to as the "Grantor"), for and in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable considerations to it paid by the Palm Beach County Water Utilities Department, P.O. Box 16097, West Palm Beach, Florida 33416-6097, hereinafter referred to as "County", the receipt whereof is hereby acknowledged, has granted, bargained, sold, transferred and delivered, and by these presents does grant, bargain, sell, transfer and deliver to the County its administrators and assigns, the following goods and chattels:

Potable Water and or Wastewater Facilities consisting of the components set forth on "Attachment to Bill of Sale" attached hereto and made part hereof, all as is, where is, and located with the Project herein described as:

Potable Water and Wastewater Facilities for Arden PUD Pod G-South Phase I

To Have and to Hold the same unto the County, its administrators and assigns forever.

And the Grantor hereby covenants to and with the County, its administrators and assigns, the Grantor is the lawful owner of the said goods and chattels; that said goods and chattels are free from all encumbrances; that Grantor has good right to sell the same aforesaid, and that Grantor will warrant and defend the sale of the said property, goods and chattels hereby made, to the County, its administrators and assigns against the lawful claims and demands of all persons whatsoever.

IN WITNESS WHEREOF, the Grantor has caused its name to be hereunto subscribed this _____ day of _____ 2021.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

Susan P. Scheff
Assistant Secretary

By: _____
Print: Matthew Boykin
Title: President

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 20__, by Matthew J. Boykin, as President, for Northern Palm Beach County Improvement District.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

**ATTACHMENT TO BILL OF SALE
COST DOCUMENTATION FOR FACILITIES DEDICATED TO
PALM BEACH COUNTY**

ARDEN PUD POD G-SOUTH
PROJECT NAME

_____ S.D.A. NUMBER

ARDEN PUD POD G-SOUTH
Parcel/Plat

_____ Bill of Sale Date

PHASE I - LOTS 18-24
Phase

21-505
WUD # (by PBC Water Utilities Dept.)

Potable Water Distribution System

Including Utility Owned Mains, Valves, Fittings, Air Release Valves & Hydrants, and All Appurtenances, Water Services up to Meter, Fire lines up to Double Detector Check Valve Assembly

\$ 6,910.88

Wastewater Collection System

Including Utility Owned Force and/or Gravity Mains, Valves, Fittings, Air Release Valves, Manholes, and All Appurtenances, Sewer Services including Clean Outs up to Limit of Palm Beach County Water Utilities Department Maintenance Responsibility.

\$ 17,185.58

Wastewater Pumping Station

~~Complete, including All Appurtenances: Installed per Palm Beach County Water Utilities Department Standards (If to be Owned and Operated by Palm Beach County Water Utilities Department i.e., not private).~~

~~Lift Station Number(s) N/A~~ _____

~~\$ 0.00~~ _____

~~Emergency Generator Serial Number(s) N/A~~ _____

~~\$ 0.00~~ _____

Reclaimed Water Distribution System N/A

~~Including Mains, Valves, Fittings and All Appurtenances, Reclaimed Water Services up to the meter.~~

~~\$ 0.00~~ _____

TOTAL VALUE OF CONTRIBUTED ASSETS

\$ 24,096.46

Note: Prices must include all material and labor of facilities as installed, and shown on Accepted "Record Drawings."

Certified By:



Contractor
Centerline, Inc. _____

Grantor
Northern Palm Beach County Improvement District

Brian Shaw
Print Name

Matthew Boykin, President
Print Name

Date: 8/3/2021

Date: _____

NO LIEN AFFIDAVIT

STATE OF FLORIDA)
) **SS.**
COUNTY OF PALM BEACH)

PERSONALLY APPEARED BEFORE ME, the undersigned authority, Matthew Boykin, as President of the Northern Palm Beach County Improvement District an Independent Special District of the State of Florida, who, being by me first duly sworn, on oath deposes and says:

1. That Affiant is the President of the Northern Palm Beach County Improvement District
2. That to the best of Affiant's knowledge and belief all labor and materials furnished and used in connection with the construction of the Project known as the Potable Water and Wastewater Facilities for Arden PUD Pod G-South, which were installed within the "dedicated roadways" and "utility easements" identified in the plat of Arden P.U.D. Pod F-West and, as recorded in Plat Book 129, Pages 28 through 34 and in the plat of Arden P.U.D. Pod G-South, as recorded in Plat Book 132, Pages 11 through 17 of the Public Records of Palm Beach County, Florida have been paid in full.
3. That Affiant, to the best of his knowledge and belief, does not know of any person or corporation who has or claims to have any lien for said labor performed or materials furnished.
4. Affiant makes this Affidavit to induce Palm Beach County to accept a Bill of Sale for said potable water and wastewater facilities.
5. Affiant has the lawful authority to execute this No Lien Affidavit.

FURTHER AFFIANT SAITH NAUGHT.

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

[DISTRICT SEAL]

ATTEST:

Assistant Secretary

Signature

Susan P. Scheff

Print Name

Matthew Boykin, President

Print Name (and Title if applicable)

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 20__, by Matthew J. Boykin, as President, for Northern Palm Beach County Improvement District.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.



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

EXECUTIVE SUMMARY

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

DATE: August 25, 2021

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

THROUGH: O'Neal Bardin Jr., Executive Director

RE: Unit Nos. 2C, 3, 11, 16, 19, 21, 23, 24, 27B, 29, 33, 43, 45 & 49
Consider Change Order No. 10
Aquatic Vegetation Control, Inc.
Preserve Maintenance Contract

Background

In June 2021, the Board approved renewal of the Annual Preserve Maintenance contract for Unit Nos. 2C, 3, 11, 16, 19, 21, 23, 24, 27B, 29, 33, 43, 45 & 49 with Aquatic Vegetation Control, Inc. (AVC) for the period October 1, 2021 through September 30, 2022. The amount budgeted for this contract and the contract amount have historically been different amounts for various reasons. Specifically, during this fiscal year, AVC was directed to provide additional clearing in several areas due to drier than normal conditions in the preserve areas. Northern Staff is recommending the approval of Change Order No. 10 for an increase totaling \$51,565 to adjust the contract to equal the total amount budgeted for preserve maintenance in fiscal years ending 9/30/2021 and 9/30/2022. The \$51,565 increase is comprised of a \$48,800 which is split between the current contract year and the renewal year, plus a \$2,765 increase applicable to the just the renewal year.

Fiscal Impact

This contract amount is prorated among these Units and included in the Preserve Maintenance budget for each of these Units for fiscal years 2020/2021 and 2021/2022.

Recommendation

Northern Staff recommends approval of Change Order No. 10 to AVC. Change Order No. 10 increases the contract by \$51,565, bringing the total contract from \$667,000 to \$715,800 for Fiscal Year 2020/2021, and bringing the total contract from \$706,850 to \$758,415 for Fiscal Year 2021/2022.

CHANGE ORDER

No. 10

PROJECT: Unit Nos. 2C, 3, 11, 16, 19, 21, 23, 24, 27B, 29, 33, 43, 45 & 49

DATE: 8/25/2021

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

CONTRACT FOR: Unit Nos. 2C, 3, 11, 16, 19, 21, 23, 24, 27B, 29, 33, 43, 45 & 49 Preserve Maintenance

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

Description: An increase in the contract amount to adjust the contract to equal the total amount budgeted for preserve maintenance in fiscal years ending 9/30/2021 and 9/30/2022. A spreadsheet showing the contract price and change order detail is also attached.

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

Purpose: See description above

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ <u>402,000.00</u>	Original Contract Time <u>365 days</u> days or date
Previous Change Order No. <u>1</u> to No. <u>9</u> \$ <u>304,850.00</u>	Net change from previous Change Order <u>0 days</u>
Contract Price prior to this Change Order \$ <u>706,850.00</u>	Contract Time prior to this Change Order <u>365 days</u> days or date
Net Increase of this Change Order \$ <u>51,565.00</u>	Net Increase (decrease) of this Change Order <u>0 days</u>
Contract Price with all approved Change Orders \$ <u>758,415.00</u>	Contract Time with all approved Change Orders <u>365 days</u>

APPROVED:

APPROVED:

NPBCID
Matthew J. Boykin
President, Board of Supervisors

Contractor

Units 2C, 3, 11, 16, 19, 21, 23, 24, 27B, 29, 33, 43, 45, 49 - Preserve Maintenance
Vendor #328, Aquatic Vegetation Control (AVC)

	Contract period 10/1/2013 - 9/30/2014	Contract period 10/1/2014 - 9/30/2015	Contract period 10/1/2015 - 9/30/2016	Contract period 10/1/2016 - 9/30/2017	Contract period 10/1/2017 - 9/30/2018	Contract period 10/1/2018 - 9/30/2019	Contract period 10/1/2019 - 9/30/2020	Contract period 10/1/2020 - 9/30/2021	Contract period 10/1/2021 - 9/30/2022
Orig contract	\$ 402,000	\$ 402,000	\$ 402,000	\$ 402,000	\$ 402,000	\$ 402,000	\$ 402,000	\$ 402,000	\$ 402,000
CO #1, bos 5/28/2014		\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
CO #2, bos 6/24/15			\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
CO #3, bos 6/22/16				\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
CO #4, bos 7/26/2017					\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
CO #5, bos 4/25/2018 (relates to remainder of contract period ending 9/30/18)					\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
CO #6, bos 4/25/2018 (relates to contract period 10/1/2018-9/30/2019)						\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
CO #7, bos 6/26/19 (relates to contract period 10/1/2019-9/30/2020)							\$ 55,000	\$ 55,000	\$ 55,000
CO #8, bos 6/24/2020 (relates to contract period 10/1/2020-9/30/2021)								\$ 35,000	\$ 35,000
CO #9, bos 6/23/2021 (relates to contract period beginning 10/1/21):									
Request for 5% price increase by contractor									\$ 33,350
Level of service increase related to U29									\$ 4,000
Level of service increase related to U45									\$ 2,500
Total before CO #10	\$ 402,000	\$ 482,000	\$ 502,000	\$ 517,000	\$ 557,000	\$ 577,000	\$ 632,000	\$ 667,000	\$ 706,850
CO #10, bos 8/25/2021:									
Adjust contract ceiling to sum of preserve budget for FY 21 (\$715,800)								\$ 48,800	\$ 48,800
Adjust contract ceiling to sum of preserve budget for FY 22 (\$758,415)									\$ 2,765
Adjusted contract amount	\$ 402,000	\$ 482,000	\$ 502,000	\$ 517,000	\$ 557,000	\$ 577,000	\$ 632,000	\$ 715,800	\$ 758,415
Percent change from prior year		20%	4%	3%	8%	4%	10%	13%	6%

Unit budget line item for a/c #53413 - PRESERVE/EXOTIC MAINT

UNIT	FYE 9/30/2014	FYE 9/30/2015	FYE 9/30/2016	FYE 9/30/2017	FYE 9/30/2018	FYE 9/30/2019	FYE 9/30/2020	FYE 9/30/2021	FYE 9/30/2022
02C1					\$ 20,000	\$ 40,000	\$ 50,000	\$ 85,000	\$ 89,250
0301	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 5,040
1101	\$ 50,000	\$ 50,000	\$ 48,000	\$ 48,000	\$ 53,000	\$ 53,000	\$ 63,000	\$ 63,000	\$ 66,150
1601	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,750
1901	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,600
2101	\$ 55,000	\$ 55,000	\$ 65,000	\$ 70,000	\$ 75,000	\$ 80,000	\$ 92,000	\$ 92,000	\$ 96,600
2301	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 63,000
2401	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,700
27B1	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 42,000
2901	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 15,750
3301	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,200
4301	\$ 175,000	\$ 190,000	\$ 200,000	\$ 210,000	\$ 215,000	\$ 220,000	\$ 245,000	\$ 245,000	\$ 257,250
4501	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 49,875
4901	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 26,250
Grand Total	\$ 504,800	\$ 519,800	\$ 542,800	\$ 557,800	\$ 592,800	\$ 623,800	\$ 680,800	\$ 715,800	\$ 758,415
Percent change from prior year		3%	4%	3%	6%	5%	9%	5%	6%
Variance between contract ceiling and grand total budget	\$ 102,800	\$ 37,800	\$ 40,800	\$ 40,800	\$ 35,800	\$ 46,800	\$ 48,800	\$ -	\$ -

August 25, 2021

Joseph Abruzzo, Clerk Comptroller
Palm Beach County
301 North Olive Avenue, Suite 206
West Palm Beach, FL 33401

Re: Northern Palm Beach County Improvement District
Board of Supervisors Meeting Schedule
October 2021 through September 2022

Dear Mr. Abruzzo:

Pursuant to the requirements of Chapter 189.015 (1), Florida Statutes, listed below is the schedule of regular meetings of the Board of Supervisors of Northern Palm Beach County Improvement District from October 2021 through September 2022.

<u>DATE:</u>	<u>TIME:</u>	<u>LOCATION:</u>	
October 13, 2021	8:00 a.m.*	Administrative Building & EOC	
October 27, 2021	8:00 a.m.	Administrative Building & EOC	
November 17, 2021	8:00 a.m.	Administrative Building & EOC	Annual Meeting
November 17, 2021	8:00 a.m.	Administrative Building & EOC	Regular Meeting
December 15, 2021	8:00 a.m.	Administrative Building & EOC	
January 12, 2022	8:00 a.m.*	Administrative Building & EOC	
January 26, 2022	8:00 a.m.	Administrative Building & EOC	
February 9, 2022	8:00 a.m.*	Administrative Building & EOC	
February 23, 2022	8:00 a.m.	Administrative Building & EOC	
March 9, 2022	8:00 a.m.*	Administrative Building & EOC	
March 23, 2022	8:00 a.m.	Administrative Building & EOC	
April 13, 2022	8:00 a.m.*	Administrative Building & EOC	
April 27, 2022	8:00 a.m.	Administrative Building & EOC	
May 11, 2022	8:00 a.m.*	Administrative Building & EOC	
May 25, 2022	8:00 a.m.	Administrative Building & EOC	

June 8, 2022	8:00 a.m.*	Administrative Building & EOC
June 22, 2022	8:00 a.m.	Administrative Building & EOC
July 13, 2022	8:00 a.m.*	Administrative Building & EOC
July 27, 2022	8:00 a.m.	Administrative Building & EOC
August 10, 2022	8:00 a.m.*	Administrative Building & EOC
August 24, 2022	8:00 a.m.	Administrative Building & EOC
September 14, 2022	8:00 a.m.*	Administrative Building & EOC
September 28, 2022	8:00 a.m.	Administrative Building & EOC

The dates marked with an asterisk denote possible Board of Supervisors or Committee meetings which may be held, on an as-needed basis.

Please contact this office with any questions you may have regarding this matter.

Sincerely,

O'Neal Bardin, Jr.
Executive Director

ONB/sps

c: South Florida Water Management District
Town of Jupiter
Village of Tequesta
City of Palm Beach Gardens
Village of North Palm Beach
City of Riviera Beach
City of West Palm Beach
Town of Lake Park
Northern Board of Supervisors
Caldwell, Pacetti, et al.
Mark E. Raymond, Esquire
Marcum, LLP
ARCADIS-US, Inc.
NPBCID Project/Consulting Engineers



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

EXECUTIVE SUMMARY

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

DATE: August 25, 2021

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

THROUGH: O'Neal Bardin Jr., Executive Director

RE: Award of General Services Contract
Industrial Divers Corp. Inc.

Background

Northern received a proposal from Industrial Divers Corp. Inc. to qualify as a General Services contractor. The proposal package was reviewed to determine the vendor's qualifications met all of Northern's criteria. If approved as a General Services contractor, Industrial Divers Corp. Inc. will be eligible to perform various types of work estimated to fall below \$300,000.00 in total cost.

Fiscal Impact

Funds are budgeted each year for the projects to be performed by general services contractors.

Recommendation

Northern Staff and General Counsel recommend approval of award of a General Services Contract to Industrial Divers Corp. Inc.

**RECOMMENDED DISBURSEMENTS FOR
AUGUST 25, 2021 BOARD MEETING**

	BOND/COI**	EIPC*	LANDOWNER FUNDS	COST OF ISSUANCE	TOTALS
Unit No. 2C - Alton	114,183.39		165,084.56		279,267.95
Unit No. 5 - Henry Rolf		28,903.25			28,903.25
Unit No. 5A - Vista Center		87,400.00			87,400.00
Unit No. 11 - PGA National		90,643.99			90,643.99
Unit 16 - P. B. Park of Commerce	1,800.00	-	-		1,800.00
Unit No. 21 - Old Marsh		79,221.60			79,221.60
Unit No. 53 - Arden	232,401.59			-	232,401.59
General		174,545.90			174,545.90
	348,384.98	460,714.74	165,084.56	-	974,184.28

* Equity in Pooled Cash

**Cost of Issuance

**UNIT OF DEVELOPMENT NO. 2C
DISBURSEMENT NO. 152
AUGUST 25, 2021**

	BOND	NOTE	LANDOWNER FUNDS	TOTALS
CONSTRUCTION:				
J. W. Cheatham, LLC (Parcel D Improvements PRJ 616)	78,506.28		159,865.56	
Arazoza Bros. (Parcel G Landscape Buffer)	8,000.00			246,371.84
ENGINEERING:				
Caulfield and Wheeler, Inc. (PE - Alton Parcel D - Engineering & Testing)	20,876.00		5,219.00	
Michael B. Schorah (PE - Alton Construction)	1,225.00			
Arcadis U.S., Inc. (DE - Alton Construction)	957.00		-	28,277.00
OTHER PROFESSIONALS:				
Caldwell & Pacetti (Plan of Improvement Review)	2,110.40		-	2,110.40
MISCELLANEOUS:				
Davidson Fixed Income Mgmt. NPBCID Reimbursement (NPBCID Personnel time)	94.29			
	2,414.42			2,508.71
	114,183.39	-	165,084.56	279,267.95

**UNIT OF DEVELOPMENT NO. 5
DISBURSEMENT NO. 8
AUGUST 25, 2021**

	<u>EIPC</u>	<u>TOTAL</u>
ENGINEERING:		
Mock, Roos & Associates, Inc.	<u>28,903.25</u>	
(Replace 96" CMP in Vista Ctr)		28,903.25
(Two Invoices #5007065 & 5008020)		
	<u>28,903.25</u>	<u>28,903.25</u>

**UNIT OF DEVELOPMENT NO. 5A
DISBURSEMENT NO. 43
AUGUST 25, 2021**

EIPC

TOTAL

CONSTRUCTION:

Ferriera Construction

(LED Light Fixture Replacement)

87,400.00

87,400.00

87,400.00

87,400.00

**UNIT OF DEVELOPMENT NO. 11
DISBURSEMENT NO. 142
AUGUST 25, 2021**

	<u>EIPC</u>	<u>NOTE</u>	<u>TOTAL</u>
CONSTRUCTION:			
Grassroots Corp.	47,192.00		
(Crosswalk & Striping @ Ryder Cup & Champion)			
Ranger Construction	43,451.99		
(Ave. of the Champions Resurfacing)			
			90,643.99
	90,643.99	-	90,643.99

**UNIT OF DEVELOPMENT NO. 16
DISBURSEMENT NO. 123
AUGUST 25, 2021**

BOND

TOTAL

ENGINEERING:

Arcadis US, Inc. (Final)
(9th Ammendment to the POI)

1,800.00

1,800.00

1,800.00

1,800.00

**UNIT OF DEVELOPMENT NO. 21
DISBURSEMENT NO. 26
AUGUST 25, 2021**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
Construction Technology, Inc.	<u>79,221.60</u>	
(Pump Station Modifications PO#20-805)		79,221.60
	<u>79,221.60</u>	<u>79,221.60</u>

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 99
AUGUST 25, 2021**

	BOND	COST OF ISSUANCE	TOTAL
CONSTRUCTION:			
Flipside GEO (Arden GIS Services)	1,000.00		
Centerline Utilities, Inc. (Arden - Parcel J G South & I South PRJ 625)	173,116.88		
Centerline Utilities, Inc. (Arden - Parcel G North & H South PRJ 627)	<u>26,616.41</u>		
			200,733.29
ENGINEERING:			
Arcadis US (DE Construction Phase)	2,024.50		
Michael Schorah & Assoc. (PE Construction Phase)	<u>21,662.50</u>		
			23,687.00
OTHER PROFESSIONALS:			
Caldwell & Pacetti (Legal Services)	<u>5,004.25</u>		
			5,004.25
MISCELLANEOUS:			
NPBCID Reimbursement (NPBCID Personnel Time)	<u>2,977.05</u>		
			2,977.05
	<u>232,401.59</u>	-	<u>232,401.59</u>

**GENERAL
DISBURSEMENT NO. 75
AUGUST 25, 2021**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
Murray Logan Construction, Inc.	<u>144,668.00</u>	
(EOC Emergency Back-up Water Tank Replacement)		
FINAL		144,668.00
MISCELLANEOUS:		
NPBCID Reimbursement		
(AV-WORX-Bd Rm Audio/Visual Upgrades) FINAL	<u>29,877.90</u>	
		29,877.90
	<u>174,545.90</u>	<u>174,545.90</u>

UNIT NO. 2C – ALTON

STATUS REPORT



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

EXECUTIVE SUMMARY

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

DATE: August 25, 2021

FROM: Kenneth W. Edwards, General Counsel

THROUGH: O’Neal Bardin Jr., Executive Director

RE: Unit of Development No. 5A – Vista Center
Consider Acknowledgment and Release for Assignment and Assumption Agreement

Background

On July 28, 2020, Northern and Discovery West Palm Development LLC (“Discovery”) entered into an Exchange Agreement. The Agreement addressed an exchange of two lake sites, various interconnects needed for the new lakes and construction requirements applicable thereto and was entered into in order for Discovery to construct a senior living facility on a parcel of property it had purchased within Vista Center. The Agreement has since been amended twice in order to extend certain Discovery commencement related obligations.

In July of 2021, Discovery advised that it was selling its parcel of real property and intended to assign its obligations under the Agreement to the new purchaser in accordance with provisions in the Agreement that permitted such an assignment.

An Assignment and Assumption of the Exchange Agreement between Discovery and VCP6 Acquisition LLC (the purchaser and herein referred to as the “Assignee”) was recently received and the parties thereto have requested that Northern execute an “Acknowledgment and Release” as to the Assignment and Assumption Agreement.

Fiscal Impact

None.

Recommendation

Since the assignment and release of Discovery from the Exchange Agreement is authorized under the Agreement, General Counsel recommends that the Board approve and execute the Acknowledgment and Release.

ASSIGNMENT AND ASSUMPTION OF EXCHANGE AGREEMENT

THIS ASSIGNMENT AND ASSUMPTION OF EXCHANGE AGREEMENT (this “**Assignment**”) is entered into and effective as of July 14, 2021, by DISCOVERY WEST PALM DEVELOPMENT LLC, a Delaware limited liability company, (“**Assignor**”) and VCP6 ACQUISITION, LLC, a Delaware limited liability company (“**Assignee**”).

Recitals

Assignor entered into a certain Exchange Agreement with Northern Palm Beach County Improvement District, an independent special district of the State of Florida, whose mailing address is 359 Hiatt Drive, Palm Beach Gardens, Florida 33418 (“**Northern**”) dated July 28, 2020, as amended by the First Amendment thereto dated August 27, 2020 and the Second Amendment thereto effective January 15, 2021 (collectively, the “**Exchange Agreement**”) with respect to vacant land owned by Assignor in Palm Beach County, FL legally described on Exhibit A attached hereto (the “**Property**”). A copy of the Exchange Agreement is attached hereto as Exhibit B.

The Property constitutes all real estate owned by Assignor and includes the New Lakes Parcel and the New Drainage Works Parcel as those terms are defined in the Exchange Agreement.

Pursuant to the Exchange Agreement, (i) Northern agreed to convey a certain tract to Assignor and release a certain easement in favor of Assignor (now constituting part of the Property) subject to the conditions contained in such instruments and the Exchange Agreement, (ii) Assignor agreed to record a resubdivision plat of the Property pursuant to which certain property of Assignor was to be conveyed to Northern, and (iii) Assignor agreed to construct and maintain various drainage improvement systems for the benefit of Northern within stated time frames that have not yet expired. Assignor has caused the resubdivision plat to be recorded but has not begun any construction work.

Pursuant to Section 11 of the Exchange Agreement, Northern shall release Assignor from any obligations under the Exchange Agreement upon assignment and assumption of the Exchange Agreement in accordance with the terms thereof in connection with a conveyance of the Property by Assignor. The parties intend that this Assignment shall satisfy the requirements of the Exchange Agreement.

Concurrently herewith, Assignor is conveying the Property to Assignee pursuant to a certain Commercial Contract dated July 9, 2021 (as supplemented, the “**Sale Contract**”) and in connection therewith has agreed to assign to Assignee, all of its right, title and interest in and to the Exchange Agreement and Assignee has agreed to assume all of the obligations of Assignor under the Exchange Agreement. This Assignment is being delivered by Assignor pursuant to and subject to all provisions of the Sale Contract.

By separate Acknowledgement and Release attached hereto, Northern acknowledges receipt of this Assignment and subject to the conditions stated therein, releases Assignor from any liabilities under the Exchange Agreement following conveyance of the Property to Assignee.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, and intending to be legally bound, the parties agree as follows:

1. Assignor hereby assigns and transfers all of its right, title, interest and obligations in and under the Exchange Agreement as Developer to Assignee as Successor (as those terms are defined in the Exchange Agreement and Assignor shall indemnify and hold Assignee harmless from any claims or liabilities including reasonable attorneys' fees with respect to any obligations under the Exchange Agreement required to be performed prior to the date hereof.

2. Assignee hereby assumes and agrees to be bound by all of the obligations, undertakings, duties and liabilities of Assignor as Developer under the Exchange Agreement, whenever such obligations may have arisen or hereafter arise and Assignee shall indemnify, defend and hold Assignor harmless from any claims or liabilities including reasonable attorneys' fees, with respect to any obligations under the Exchange Agreement required to be performed after the date hereof.

3. From and after the date of this Assignment, all notices required to be delivered to Developer under the Exchange Agreement shall instead be delivered to Successor as follows:

VCP6 Acquisition, LLC
c/o Emerald Dunes LLC
2100 Emerald Dunes Drive
West Palm Beach, FL 33411
Attn: Jason Slutsky; Ken Green
Email: jslutsky@grahamcapital.com;
KGreen@emeralddunesclub.com

With a copy to:

Proskauer
Eleven Times Square
New York, NY 10036-8299
Attn: Perry A. Cacace, Esq.
Email: pcacace@proskauer.com

Kapp Morrison LLP
7900 Glades Road, Suite 550
Boca Raton, FL 33434
Attn: Stuart T. Kapp, Esq. and Janice Mitchell, Esq.
Email: skapp@kappmorrison.com and
jmitchell@kappmorrison.com

4. Assignor hereby certifies to Assignee that Assignor has received no written notice of a default under the Exchange Agreement on the part of Assignor.

5. This Assignment shall be binding upon and inure to the benefit of Assignor, Assignee and their respective successors and assigns.

6. This Assignment may be executed in one or more counterparts may be executed in any number of counterparts, all of which taken together shall constitute one and the same agreement. Signatures on documents affixed or transmitted electronically shall be deemed originals.

[signature pages follow]

IN WITNESS WHEREOF, Assignor and Assignee have executed this Assignment effective as of the date set forth above.

Assignor:

DISCOVERY WEST PALM DEVELOPMENT LLC, a Delaware limited liability company

By: 
Thomas Costello, SVP and CFO

State of Florida

County of Lee

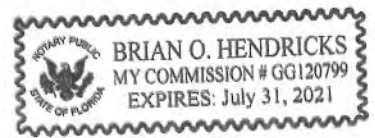
The foregoing document was acknowledged before me by means of physical presence or online notarization, by Thomas Costello, the Senior Vice President and Chief Financial Officer of Discovery West Palm Development LLC, a Delaware limited liability company, on behalf of such limited liability company, who is personally known, OR who produced identification _____ . Type of identification produced: _____ .

WITNESS my hand and official seal this 13th day of July, 2021.


Notary Public

My Commission Expires: July 31, 2021

Brian O. Hendricks
Notary



Assignee:

VCP6 ACQUISITION LLC, a Delaware limited liability company

By: Brian Douglas
Name Brian Douglas
Title: COO of KGT, Inc., Manager of Buyer

STATE OF Connecticut)
COUNTY OF Fairfield) SS Roussillon

I, the undersigned, a Notary Public in and for said County, in the State aforesaid, do hereby certify that Brian Douglas, who is personally known to me to be the same person whose name is subscribed to the foregoing instrument, appeared before me this day in person and acknowledged that s/he signed and delivered the said instrument as her/his own free and voluntary act, for the uses and purposes therein set forth.

GIVEN under my hand and notarial seal this, 14th day of July, 2021.

[Signature]
Notary Public

(SEAL)

My Commission Expires
November 30, 2025

My Commission expires: _____

ACKNOWLEDGMENT AND RELEASE

Northern Palm Beach County Improvement District, an independent special district of the State of Florida (“Northern”) hereby acknowledges receipt of the foregoing assignment of that certain Exchange Agreement between Northern and Discovery West Palm Development LLC (“Developer”) dated January 28, 2020 as subsequently amended (the “Exchange Agreement”), affecting Property, and the subsequent assignment of the Exchange Agreement by Developer to VCP6 Acquisition LLC a Delaware limited liability company (“Assignee”). In accordance with the terms of the Exchange Agreement and subject to the conveyance of the Property to Successor by recorded deed, Northern releases Developer of any and all obligations of Developer under the Exchange Agreement from and after the date of such conveyance.

Dated: August __, 2021

ATTEST:

**NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT**

By: _____
Secretary

By: _____
Print:
Title:

EXHIBIT A

Legal Description of the Property

PARCEL A OF VISTA CENTER - PARCEL 6 ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 132, PAGES 23-25 ON APRIL 27, 2021 OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA

Previously known as:

Tracts "A", "B", "C", "D" and "W" of EMERALD DUNES - PARCEL 6, according to the Plat thereof as recorded in Plat Book 107, Page(s) 68 and 69, of the Public Records of Palm Beach County, Florida.

EXHIBIT B

Exchange Agreement dated January 28, 2020 between Northern Palm Beach Improvement
District and Discovery West Palm Development LLC

(See Attached)

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

This Second Amendment (the "Second Amendment"), shall be effective as of January 15, 2021 and is being entered into by and between Discovery West Palm Development LLC, a Delaware limited liability company, whose mailing address is 27599 Riverview Center Blvd., Suite 201 Bonita Springs Florida 34134 (hereinafter referred to as the "Developer") and Northern Palm Beach County Improvement District, an independent special district of the State of Florida, whose mailing address is 359 Hiatt Drive, Palm Beach Gardens, Florida 33418 (hereinafter referred to as "Northern"), both of whom may also be collectively referred to herein as the "Parties" and individually as a "Party".

RECITALS

WHEREAS, on July 28, 2020, Northern and the Developer entered into an Exchange Agreement pertaining to lands located within Northern's Unit of Development No. 5A; and

WHEREAS, on August 27, 2020 Northern and the Developer entered into the First Amendment to the Exchange Agreement; and

WHEREAS, the Parties wish to further amend said Exchange Agreement by this Second Amendment.

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

1. **RECITALS**. The above recitals are true and correct to the best of the knowledge of the Parties hereto and are incorporated hereby incorporated herein by this reference.

2. **AMENDMENTS**. The Exchange Agreement is hereby amended and supplemented such that the 180 day Replat recording deadline period contained in Section 3.01 of the Exchange Agreement is hereby extended another 90 days.

3. **APPLICATION**. This Second Amendment shall be applied both retroactively and prospectively to the matter it addresses in the Exchange Agreement.

4. **REAFFIRMATION**. Except as otherwise herein amended and supplemented, the Exchange Agreement, as previously amended, shall continue in full force and effect.

5. **COUNTERPARTS**. This Second Amendment may be executed in one or more counterparts all of which together shall comprise one and the same instrument.

6. **EFFECTIVE DATE.** This Second Amendment shall be effective as of January 15, 2021 once it has been signed by both of the Party's hereto.

[The balance of this page was intentionally left blank and separate signature pages are attached.]



Executed by Northern this 27th of JANUARY, 2021.

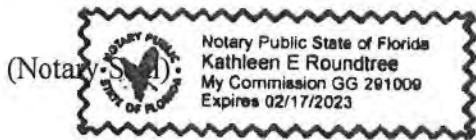
**NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT**

By: Susan P. Schell
Assistant Secretary

By: [Signature]
Print: Matthew J. Boykin
Title: President

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 27th day of January, 2021, by Matthew J. Boykin, as President for Northern Palm Beach County Improvement District.



[Signature]
Notary Public State of Florida
Kathleen E. Roundtree
Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

Commission:

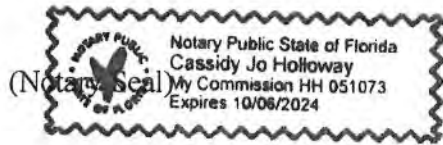
Executed by the Developer this 25 of January, 2021.

Discovery West Palm Development LLC,
a Delaware limited liability company

By: [Signature]
Print: Thomas Costello
Title: Chief Financial Officer
Date: 1/25/2021, 2021

STATE OF FL
COUNTY OF Lee

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 25 day of January, 2021, by Thomas Costello, Chief Financial Officer for Discovery West Palm Development LLC.



[Signature]
Notary Public State of Florida
Cassidy Holloway
Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____

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

This First Amendment (the "First Amendment"), shall be effective as of the 27th day of August, 2020 and is being entered into by and between Discovery West Palm Development LLC, a Delaware limited liability company, whose mailing address is 27599 Riverview Center Blvd., Suite 201 Bonita Springs Florida 34134 (hereinafter referred to as the "Developer") and Northern Palm Beach County Improvement District, an independent special district of the State of Florida, whose mailing address is 359 Hiatt Drive, Palm Beach Gardens, Florida 33418 (hereinafter referred to as "Northern"), both of whom may also be collectively referred to herein as the "Parties" and individually as a "Party".

RECITALS

WHEREAS, on July 28, 2020, Northern and the Developer entered into an Exchange Agreement pertaining to lands located within Northern's Unit of Development No. 5A; and

WHEREAS, the Parties wish to amend said Exchange Agreement by this First Amendment.

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

1. **RECITALS**. The above recitals are true and correct to the best of the knowledge of the Parties hereto and are incorporated hereby incorporated herein by this reference.

2. **AMENDMENTS**. The Exchange Agreement is hereby amended and supplemented as follows:

(A) All references to "twenty (20) months" in the Exchange Agreement and its Exhibits are hereby deleted and replaced with "twenty-four (24) months".

(B) The following new Section 25 is hereby added:

"SECTION 25. FORCE MAJEURE. No liability shall result from delay in performance or non-performance, in whole or in part, by either of the Parties to the extent that such delay or non-performance is caused by an event of Force Majeure. Force Majeure shall mean an event that is beyond a non-performing Party's reasonable control, including acts of God, strikes, lock-outs or other industrial/labor disputes, war, riot, civil commotion, terrorist act, malicious damage, epidemics, quarantines, act of any military, civil or regulatory authority, disruption or outage of power or other utility, fire, flood, storm or natural disaster. The non-performing Party shall, within five (5) calendar days of the occurrence

of the Force Majeure event, give written notice to the other Party stating the nature of the Force Majeure event, its anticipated duration, if knowable, and any action being taken to avoid or minimize its effect. Any suspension of performance shall be of no greater scope and of no longer duration than is reasonably required and the non-performing Party shall use best endeavors to minimize the interruption in performance and mitigate its effect, without being obligated to incur any substantive expenditure in order to remedy its inability to perform as a result of the Force Majeure event.”

3. **APPLICATION**. This First Amendment shall be applied both retroactively and prospectively to the matters it addresses in the Exchange Agreement.

4. **REAFFIRMATION**. Except as otherwise herein amended and supplemented, the Exchange Agreement shall continue in full force and effect.

5. **COUNTERPARTS**. This First Amendment may be executed in one or more counterparts all of which together shall comprise one and the same instrument.

6. **EFFECTIVE DATE**. This First Amendment shall be dated and become effective as of the date it has been signed by both of the Party’s hereto.

[The balance of this page was intentionally left blank and separate signature pages are attached.]

Executed by Northern this 27th of August, 2020.



By: [Signature]
Assistant Secretary

**NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT**

By: [Signature]
Print: Matthew J. Boykin
Title: President

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 27th day of August, 2020, by Matthew J. Boykin, as President for Northern Palm Beach County Improvement District.

(Notary Seal)



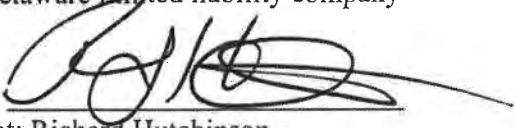
[Signature]
Notary Public State of Florida
SUSAN P. SCHEFF
Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____

Commission:

Executed by the Developer this 19 of August, 2020.

Discovery West Palm Development LLC,
a Delaware limited liability company

By: 

Print: Richard Hutchinson

Title: Manager


Date: August 19, 2020

STATE OF Florida

COUNTY OF Lee

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 19 day of August, 2020, by Richard Hutchinson, as Manager for Discovery West Palm Development LLC.




Notary Public State of Florida

Amy Barber
Print/Type/Stamp Name

Personally Known OR Produced Identification

Type of Identification Produced _____.

EXCHANGE AGREEMENT



THIS EXCHANGE AGREEMENT (the "Agreement") shall be dated the ^{28th}~~15th~~ day of ~~July~~, 2020, and is being entered into by and between Discovery West Palm Development LLC, a Delaware limited liability company, whose mailing address is 27599 Riverview Center Blvd., Suite 201 Bonita Springs Florida 34134 (hereinafter referred to as the "Developer") and Northern Palm Beach County Improvement District, an independent special district of the State of Florida, whose mailing address is 359 Hiatt Drive, Palm Beach Gardens, Florida 33418 (hereinafter referred to as "Northern").

WITNESSETH:

WHEREAS, in order to assist the Developer with implementation of a project within Northern's Unit of Development No. 5A (hereinafter referred to as "Unit No. 5A"), the Developer and Northern have agreed to carry out an exchange of certain hereinafter described real and personal property interests; and

WHEREAS, in the area commonly known as "Vista Center" in Palm Beach County, Florida, the Developer owns that real property legally described in attached Exhibit A-1 (the "Developer Parcel") upon which it intends to develop a senior housing community; and

WHEREAS, Developer intends to fund, design, permit and construct two (2) lakes (the "New Lakes") to be located on a portion of the Developer Parcel, the tract locations and the general nature of which are described in attached Exhibit "A-2" (the "New Lakes Parcel"); and

WHEREAS, the Developer also intends to fund, design, permit and install underground culverts that will be used to provide a connection for the flow of water between the New Lakes and for drainage outfall purposes, the locations and general nature of which are described in attached Exhibit "B" (the "New Drainage Works") to be located on a portion of the Developer Parcel described on attached Exhibit "A-3" (the "New Drainage Works Parcel"); and

WHEREAS, the Developer shall convey, in fee simple absolute, the New Lakes Parcel in which the New Lakes are to be constructed to Northern in accordance with the terms and provisions of this Agreement; and

WHEREAS, the Developer shall grant, by plat dedication, perpetual water management easements to Northern in, over, under and upon the New Drainage Works Parcel within which the New Drainage Works are to be installed, and over such other Developer owned acreage as is needed in order to provide ingress and egress to Northern for its inspection, operation, maintenance, upgrade or replacement of the New Lakes and New Drainage Works; and

WHEREAS, Northern is the fee title owner of the real property described in attached Exhibit "C" (the "Northern Existing Lake") and the owner of the easements and therein contained culvert improvements described in attached Exhibit "D" (the "Northern Existing Improvements"); and

WHEREAS, in consideration of the Developer's funding, design, permitting, construction, installation of the New Lakes and New Drainage Works, including their conveyance to Northern together with associated real and personal property rights, including easements, in accordance with and pursuant to the terms of this Agreement, Northern shall convey all of its right, title and interest in the Northern Existing Lake and Northern Existing Improvements to the Developer in accordance with and pursuant to the terms of this Agreement; and

WHEREAS, this Agreement is to address and set forth the requirements, conditions and procedures that will apply and are to be followed by the parties in order to carry out the above described construction, installation, conveyances and exchanges; and

WHEREAS, the Developer and Northern have determined that it is mutually beneficial and in their respective best interests, including that of their tenants, residents and landowners, to enter into this Agreement.

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

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

Section 2. TERM OF AGREEMENT. The respective obligations of each party hereto shall be concluded as follows:

2.01 The Developer's construction of the New Lakes and installation of the New Drainage Works shall achieve Substantial Completion within twenty (20) months following the Effective Date of this Agreement. The phrase 'Substantial Completion' shall mean the installation and construction of the New Lakes and New Drainage Works shall have progressed to the point where, in the opinion of their project engineer, they are sufficiently complete so that both can be utilized for the storage and drainage purposes for which they are intended. The project engineer shall certify in writing to the Developer and Northern that Substantial Completion has been achieved and list any items that still need to be completed or replaced and promptly send such certification to the Developer and Northern.

2.02 Following issuance of the certificate of Substantial Completion, the Developer shall have 60 days to achieve 'Final Completion', which means that the list of items affixed to the project engineer's certificate of Substantial Completion that need to be completed or corrected has been achieved. Once the project engineer is of the opinion that the New Lakes and New Drainage Works have achieved Final Completion, the project engineer shall certify in writing to the Developer and Northern that Final Completion has been achieved and promptly send such certification to the Developer and Northern.

2.03 If Final Completion is not achieved within the 60 day completion period, Northern shall be entitled to issue to the Developer a notice of intent to record the Notification of Reverter

and Notification of Reinstatement specified in Sections 4.03 and 5.03, respectively. Upon issuance of such notice of intent to the Developer, the Developer shall then have 30 calendar days to correct or cure any deficiency identified in the Northern notice. During such cure period, the Notification of Reverter and Notification of Reinstatement shall not be recorded. To ensure the timely completion of the design, permitting, construction, installation of the New Lakes and New Drainage Works, the Developer or its duly engaged general contractor shall be obligated to provide Section 255.05, Florida Statute, Payment and Performance Bonds in an amount equivalent to the estimated cost of construction of such work and said Bonds shall reflect Northern as an insured party under such Bonds.

Section 3. CONVEYANCE OF OCD AND RELEASE OF EASEMENT.

3.01 Concurrently with its execution of this Agreement, Northern shall execute the quitclaim deed (the "QCD") that is attached hereto and identified as Exhibit "E" and the Release of Easement (the "Release of Easement") that is attached hereto and identified as Exhibit "F". The QCD and Release of Easement shall be delivered to the hereinafter identified attorney for the Developer and held "in escrow" by such attorney (the "Escrow Agent"). The QCD and Release of Easement shall not be released by the Escrow Agent from escrow except in order to record them in the Public Records of Palm Beach County, Florida, which shall only be done immediately preceding the recording of a replat (the "Replat") that has been signed by Northern and contains a Northern acceptance of the following dedications to Northern: (a) a dedication in fee simple absolute of the acreage area comprising the New Lakes Parcel and such necessary and appropriate easements for access to and maintenance of the New Lakes as shown on the Replat and (b) dedications of such necessary and appropriate encumbered easements over the acreage within the New Drainage Works Parcel as shown on the Replat; provided, however, if the Replat is not recorded within 180 calendar days from the Effective Date of this Agreement, said QCD and Release of Easement shall thereupon become null and void and, upon delivery to the Escrow Agent of a written request from Northern, shall be promptly returned by the Escrow Agent to Northern for cancellation.

It being specifically understood and the Developer hereby acknowledges and agrees that any modifications that the Developer wishes to make to the Northern Existing Lakes or Northern Existing Improvements shall only be done concurrently with its construction and installation of the New Lakes and New Drainage Works, and in such a manner that functional drainage facilities exist at all times on the Developer Parcel for its drainage and that of the adjacent Vista Parkway. Failure to do so shall be a material violation of this Agreement entitling Northern to seek such legal or administrative remedies as it deems necessary and appropriate, including injunctive relief without the necessity of posting a bond or security.

3.02 Upon: (i) the Developer's achievement of Final Completion of the New Lakes and New Drainage Works, (ii) the Developer's provision to Northern of the hereinafter specified Closing Documentation pertaining, respectively, thereto, and (iii) the Developer's receipt of written approvals and acceptance thereof by Northern of the New Lakes and New Drainage Works, including their installation and construction, Northern shall thereupon deliver to the Developer a written release, in recordable form, of the reversionary rights contained in the QCD and the reinstatement rights contained in the Release of Easement.

Section 4. NEW LAKES

4.01 Developer has agreed to design, permit, construct and install the New Lakes at the Developer's sole cost and expense, the construction of which shall be carried out within New Lakes Parcel and that acreage located therein that is dedicated, in fee simple absolute, by the Developer to Northern for such purpose in the Replat, including such access and maintenance easements as Northern deems reasonably necessary and appropriate.

4.02 Developer represents and warrants that the New Lakes shall be funded, designed, permitted, constructed and installed in accordance with: (i) plans and specifications to be prepared and provided by Developer that are signed, sealed and certified to and approved by Northern, and (ii) all governmental permits necessary for such construction and installation, including the one(s) to be issued by Northern, with the issuance of such permits by Northern to be evidence of Northern's approval of the Developer submitted plans, specifications and necessary easement areas.

4.03 To ensure the timely Final Completion by the Developer of the design, permitting, construction, installation of the New Lakes, the Developer or its duly engaged general contractor shall be obligated to provide Section 255.05, Florida Statutes, Payment and Performance Bonds in an amount equivalent to the estimated cost of construction of such work and said Bonds shall reflect Northern as an insured party under such Bonds. As further assurance of timely Final Completion, the QCD identified and described in above Section 3 shall include a reverter clause in favor of NPBCID. The aforesaid reverter clause shall be subject to the terms of Section 2.03 of this Agreement prior to the recordation of a Notification of Reverter. If Final Completion is achieved in accordance with the terms of Section 2 above, including the applicable cure period, the Notification of Reverter shall not be recorded.

Section 5. NEW DRAINAGE WORKS

5.01 Developer has agreed to design, permit, construct and install the New Drainage Works at the Developer's sole cost and expense, the construction and installation of which shall be carried out within the New Drainage Works Parcel and the therein located easements that are to be dedicated to Northern for such purpose on the Replat,

5.02 Developer represents and warrants that the New Drainage Works shall be funded, designed, permitted, constructed and installed in accordance with: (i) plans and specifications prepared by Developer that are signed, sealed and certified to and approved by Northern, and (ii) all permits necessary for such construction and installation, including the one(s) to be issued by Northern, with the issuance of such permits by Northern to be evidence of Northern's approval of such submitted plans and specifications and necessary easement areas.

5.03 To ensure the timely completion by the Developer of the design, permitting, construction, installation of the New Drainage Works, the Developer or its duly engaged general contractor shall be obligated to provide Section 255.05, Florida Statutes, Payment and Performance Bonds in an amount equivalent to the estimated cost of construction of such work and said Bonds shall reflect Northern as an insured party under such Bonds. As further assurance

of timely Final Completion, the Release of Easement identified and described in above Section 3 shall include a reinstatement option in favor of NPBCID. The aforesaid reinstatement option shall be subject to the terms of Section 2.03 of this Agreement prior to the recordation of a Notification of Reinstatement. If Final Completion is achieved in accordance with the terms of Section 2 above, including the applicable cure period, the Notification of Reinstatement shall not be recorded.

Section 6. CONVEYANCE OF NEW DRAINAGE WORKS

6.01 The New Drainage Works shall be conveyed to Northern upon: (i) issuance and delivery to Northern and the Developer of the certificate by the project engineer of Final Completion of final construction and installation of the New Drainage Works, (ii) provision to Northern of the hereinafter specified Closing Documentation applicable to such New Drainage Works, and (iii) the written approval and acceptance thereof by Northern.

Section 7. COMPLETION OF NEW LAKES

7.01 The New Lakes shall be deemed completed upon: (i) issuance and delivery to Northern and the Developer of the certificate by the project engineer of Final Completion of the final construction of the New Lakes, (ii) provision to Northern of the hereinafter specified Closing Documentation applicable to such New Lakes, and the (iii) written approval and acceptance thereof by Northern.

Section 8. CLOSING DOCUMENTATION.

8.01 The following listed documentation shall be provided to Northern for approval within ten (10) business days after delivery to Northern and the Developer of the certificate(s) by the project engineer of Final Completion of both the New Lakes and New Drainage Works:

- (i) Affidavit of Ownership and No Liens.
- (ii) Reports available to Developer, if any, regarding the condition of the subject acreage, including soil and environmental reports.
- (iii) Bill of Sale Absolute in the form of attached Exhibit "G" for the conveyance of goods, chattels, works, facilities and structures comprising all components of the New Drainage Works and New Lakes, including by way of example but not limitation, culverts, pipes, headwalls, and riprap.
- (iv) Signed and sealed "As Built" plans, specifications and drawings for all of the works, systems, facilities and structures comprising the New Drainage Works and New Lakes.
- (v) Copies of all permits, record drawings, and surveys applicable thereto including acceptance of engineer's certification of the permitted improvements by the South Florida Water Management District.

(vi) General Assignment of Developer's interest in any warranties and guarantees applicable to the goods and chattels being conveyed.

(vii) Release of security interests of whatsoever nature, if any, as to the subject acreage, goods or chattels.

Section 9. ASSIGNMENT. The respective obligations of the parties specified herein shall not be assigned, in whole or in part, without the prior written consent of the other party, except that Developer may convey all or a portion of the Developer Parcel, so long as Developer may not separate ownership of the New Lakes Parcel from ownership of the New Drainage Works Parcel. Upon the recording in the Public Records of Palm Beach County, Florida of a conveyance by the Developer of all or a portion of the Developer Parcel (subject to the foregoing restriction) to a third party, the rights, obligations and benefits under this Agreement shall thereupon inure to and become binding upon such third party (a "Successor"), including any holders of a security interest in such Parcel, without any written consent to such assignment being required from Northern. Provided, however, the release by Northern of the Developer from its rights, obligations and benefits under this Agreement as to conveyed portion shall take effect only upon and following delivery to Northern of a properly signed assignment by the Developer and acceptance thereof by the Successor of all of the Developer's rights, obligations and benefits under this Agreement as to such conveyed portion. Any such Successor shall also provide in its acceptance of such an assignment the information required for the provisions of notices under Section 12.

Section 10. COMPLIANCE WITH LAWS. Northern, Developer and Successor(s), if any, shall comply in all material respects with the statutes, laws, ordinances, rules, regulations and lawful orders of the United States of America, State of Florida, Palm Beach County, and of any other public authority which may be applicable to the subject matter hereof.

Section 11. ENTIRE AGREEMENT. This Agreement contains the entire understanding of the parties relating to the subject matter hereof superseding all prior communications between the parties whether oral or written, and this Agreement may not be altered, amended, modified or otherwise changed nor may any of the terms hereof be waived, except by a written instrument executed by both parties.

Section 12. NOTICES. Whenever either party desires to give notice to the other, such notice must be in writing and sent by United States mail, return receipt requested, courier, evidenced by a delivery receipt, or by overnight express delivery service, evidenced by a delivery receipt, addressed to the party for whom it is intended at the place last specified; and the place for giving notice shall remain until it shall have been changed by written notice in compliance with the provisions of this paragraph. For the present, the parties designate the following as the respective places for giving of notice.

Developer: Discovery West Palm Development LLC
27599 Riverview Blvd., Suite 201
Bonita Spring, Florida 34134
Attn.: Richard Hutchinson, CEO
Tom Costello, CFO

Telephone: (239) 908-2921
Email: Rhtuchinson@DiscoveryMgt.com and
TCostello@DiscoveryMgt.com

Copy To: Joy S. Goldman, Esq. and Escrow Agent
Meltzer, Purtill & Stelle LLC
300 South Wacker Drive, Suite 2300
Chicago, IL 60606
(312)461-4321
jgoldman@mpslaw.com

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

Copy To: Kenneth W. Edwards, Esq.
Caldwell Pacetti Edwards Schoech & Viator LLP
1555 Palm Beach Lakes Blvd., Suite 1200
West Palm Beach, Florida 33401
Telephone: (561) 655-0620
Email: edwards@caldwellpacetti.com

Section 13. LIABILITY. The parties to this Agreement shall not be deemed to assume any liability for the negligent or wrongful acts or omissions of the other party. Nothing contained herein shall be construed as a waiver by Northern of the liability limits established in Section 768.28, Florida Statutes nor expansion thereof. The parties also acknowledge that during the construction and installation of the New Lakes and New Drainage Works, if there is any impairment to the functioning of the existing surface water management system for the Replat area or adjacent Vista Parkway, Northern shall not be held responsible for any damages resulting therefrom. Rather, it shall be the obligation of the Developer to indemnify and hold Northern harmless from any claims for such damages, including attorney fees, expert fees, mediation fees, appellate fees and costs.

Section 14. AMENDMENTS. Except as expressly permitted herein to the contrary, no modification, amendment or alteration in the terms or conditions contained herein shall be effective unless contained in a written document executed with the same formality as this Agreement by the parties hereto.

Section 15. GOVERNING LAW. The validity, construction and effect of this Agreement shall be governed by the laws of the State of Florida.

Section 16. VENUE AND ELECTION OF REMEDIES. Any and all legal action arising out of this Agreement or necessary to enforce this Agreement shall be held in the Fifteenth Judicial

Circuit in and for Palm Beach County. No remedy herein conferred upon any party is intended to be exclusive of any other remedy and each and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereinafter existing at law or in enquiry or by statute or otherwise. No single or partial exercise by any party of any right, power or remedy hereunder shall preclude any other or further exercise thereof.

Section 17. WAIVER OF JURY TRIAL. The parties hereby waive any rights they may have to a jury trial in any litigation arising out of or related to this Agreement and agree that they shall not elect a trial by jury. The parties hereto have separately, knowingly and voluntarily given this waiver of rights to trial by jury with the benefit of competent legal counsel.

Section 18. DISCRIMINATION. The parties agree that no person shall on the grounds of race, color, sex, national origin, disability, religion, ancestry, marital status or sexual orientation be excluded from the benefits of or be subjected to any form of discrimination under any activity carried out by the performance of this Agreement.

Section 19. SEVERABILITY. In the event any section, paragraph, sentence, clause or provision hereof is held invalid by a court of competent jurisdiction, such holding unless it materially affects any one or more of the substantive intent and understandings of the parties, including any of their obligations, as contained in this Agreement, shall not affect the remaining portions of this Agreement and the remaining portions of the Agreement shall remain in full force and effect. However, if a final non-appealable judicial holding should materially affect one or more of the substantive intents and understandings of the parties, including their obligations hereunder, and the parties are unable to reach a mutually acceptable understanding as to how to proceed with the intent of the Agreement within ninety (90) days of such holding then in such event the real property ownership interests of the parties shall be returned by the party that received the property interest to the grantor of same in order to achieve the state of ownership and condition that existed immediately prior to the Effective Date of this Agreement, following which this Agreement thereupon be terminated. Notwithstanding the foregoing, in the event all of the conditions set forth in Section 6 and Section 7 of this Agreement have been satisfied, the immediately preceding sentence shall be null and void.

Section 20. CONSTRUCTION. The parties acknowledge that they have shared equally in the drafting and preparation of this Agreement and, accordingly, no Court, Mediator or Administrative Hearing Officer construing this Agreement shall construe it more strictly against one party than the other and every covenant, term and provision of this agreement shall be construed simply according to its fair meaning.

Section 21. HEADINGS. The headings contained in this Agreement are for convenience of reference only and shall not limit or otherwise effect in any way the meaning or interpretation of this Agreement.

Section 22. ESCROW. The Escrow Agent is acting solely as a repository for documents at the request and for the convenience of the parties and shall not be deemed to be the agent of either of the parties. The Escrow Agent shall not be liable to either of the parties for any action or omission taken or made in good faith and not in disregard of this Agreement, but shall be liable for its gross negligence or willful misconduct. Developer shall indemnify and hold the Escrow

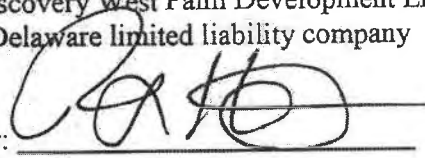
Agent harmless from and against any costs, expenses or damages, including reasonable attorneys' fees incurred in connection with the performance of the Escrow Agent's duties hereunder, except as otherwise provided. The Escrow Agent may resign at any time upon notice to the parties and shall deliver any documents which the Escrow Agent may then be holding to the party designated as successor escrow agent in writing by both Northern and Developer.

Section 23. COUNTERPARTS. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

Section 24. EFFECTIVE DATE OF AGREEMENT. This Agreement shall be dated as of the date it is signed by the last of the parties to sign same.

IN WITNESS WHEREOF, Discovery West Palm Development LLC and Northern Palm Beach County Improvement District have caused these presents to be executed in their respective names by their proper officials the day and year hereinafter written.

Discovery West Palm Development LLC
a Delaware limited liability company

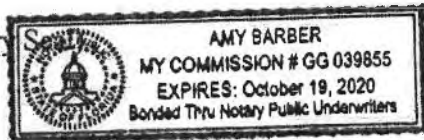


By: _____
Print: Richard Hutchinson
Title: Manager
Date: July 15, 2020

STATE OF Florida
COUNTY OF Lee

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 15 day of July, 2020 by Richard Hutchinson as Manager, for Discovery West Palm Development LLC

(Notary)



Amy Barber
Notary Public State of Florida
Amy Barber
Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____




By: [Signature]
Asst. Secretary

**NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT**

By: [Signature]
Print: Matthew J. Boykin, President
Title: NPBCID Board of Supervisors
Date: July 28, 2020

**STATE OF FLORIDA
COUNTY OF PALM BEACH**

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 28th day of July, 2020 by Matthew J. Boykin as President for Northern Palm Beach County Improvement District.

(Notary Seal)  Susan P. Scheff
Notary Public State of Florida
SUSAN P. SCHEFF
Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____

Commission:

Exhibit A-1

The Developer Parcel

Tracts "A", "B", "C" and "D" of Emerald Dunes Parcel 6, according to the Plat thereof as recorded in Plat Book 107, Pages 68 and 69, of the Public Records of Palm Beach County, Florida

Exhibit A-2

New Lakes Parcel

Water Management Tracts W-1 and W-2 as shown on the Vista Center – Parcel 6 preliminary Plat dated June 30, 2020 produced by Caulfield and Wheeler, Inc. and as depicted on Construction Plans for Discovery Senior Living Vista Parcel 6 produced by Kimley Horn and Associates, Inc. which were signed and sealed on the 1st day of July, 2020.

Exhibit A-3

New Drainage Works Parcel

Water Management Easements as depicted on the Vista Center – Parcel 6 preliminary Plat dated June 30, 2020 produced by Caulfield and Wheeler, Inc.

Exhibit B

New Drainage Works

Stormwater Infrastructure located within proposed Water Management Easements as depicted on the Vista Center – Parcel 6 preliminary Plat dated June 30, 2020 produced by Caulfield and Wheeler, Inc. providing drainage connections from the proposed Water Management Tracts W-1 and W-2 to Lake 8 of Unit 5A Vista Center Master system as shown on the plat of Vista Center of Palm Beach Plat 3 Plat Book 68 Page 132. The Stormwater Infrastructure being further described on the Construction Plans for Discovery Senior Living Vista Parcel 6, produced by Kimley Horn and Associates, Inc. and Signed and Sealed July 1, 2020.

Exhibit C

Northern Existing Lake

Tract W as recorded on the Plat of Emerald Dunes – Parcel 6 in Plat Book 107, Pages 68-69, in the records of Palm Beach County, Florida.

Exhibit D

Northern Existing Improvements

The 54 Inch RCP Culvert Connection from Tract W to Lake 8 including Structures S-53, S-54 and S-55 as described on the Michael B. Schorah and Associates, Inc. Vista Center Parcel 6 Paving Grading and Drainage Asbuilts Signed and Sealed March 3, 2008. The aforementioned existing stormwater infrastructure improvements being located within platted Tract W and the 25 foot Drainage Easement dedicated to Northern Palm Beach County Improvement District on the Plat of Emerald Dunes – Parcel 6 in Plat Book 107, Pages 68-69, in the records of Palm Beach County, Florida.

Exhibit E

(Quit-Claim Deed)

(See attached)

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

QUIT-CLAIM DEED

THIS QUIT-CLAIM DEED is made this ____ day of _____, 2020, by Northern Palm Beach County Improvement District, an independent special district of the State of Florida, whose street address is 359 Hiatt Drive, Palm Beach Gardens, Florida 33418 (hereinafter referred to as "Grantor"), to Discovery West Palm Development LLC, a Delaware limited liability company, whose street address is 27599 Riverview Center Blvd., Suite 201 Bonita Springs FL 34134 (hereinafter referred to as the "Grantee"). (Wherever used herein, the terms "Grantor" and "Grantee" shall include the parties to this instrument and their respective heirs, legal representatives, successors and assigns.)

W I T N E S S E T H

That the Grantor for and in consideration of the sum of Ten Dollars (\$10.00) and other valuable considerations, the receipt of which is hereby acknowledged, does hereby remise, release and quit-claim unto the Grantee forever all the right, title, interest, claim and demand which Grantor has in and to the following real property together with all petroleum, phosphate, minerals and metals located in, over, under and upon the Property, including the right to mine and develop same, (the "Property"), namely:

See Exhibit "A" which is attached hereto and made a part hereof.

SUBJECT TO THE FOLLOWING:

- 1) Taxes and assessments for 2020 and subsequent years,
- 2) All covenants, conditions, declarations, restrictions and reservations of record,
- 3) Zoning restrictions and prohibitions imposed by governmental entities, and

4) Easements, restrictions, reservations, covenants and conditions contained in instruments recorded in the Official Records of Palm Beach County, Florida.

5) It is hereby understood and agreed that on or after _____ 20__ [date to be inserted: 20 months to achieve Substantial Completion from the Effective Date of the Agreement plus 60 days thereafter to achieve Final Completion plus a final 30 day cure period plus time for Northern to review and accept Closing Documentation),] (the "Outside Date"), the Grantor of the Property herein conveyed shall be entitled to record a Notification of Reverter (which must include a reference to this deed and its Official Record Book and Page recording information), if the New Lakes or New Drainage Works (as they are defined in that certain Agreement dated the ____ day of _____, 2020 between the Grantor and the Grantee), have not been conveyed to and accepted by the Grantor in accordance with the provisions of Sections 4.03 of the aforesaid Agreement. Upon recording of such Notification of Reverter, fee title ownership of the Property shall automatically revert to the Grantor without any encumbrances beyond those in effect as the date of the recording of this deed, without further notice, action or payment of consideration by the Grantor. If the above conveyance of the New Lakes and New Drainage Works to the Grantor should be accomplished in accordance with the aforesaid Agreement on or before the Outside Date, such right of reverter shall automatically expire and the Grantee shall be entitled to request and promptly receive a written release of this right of reverter, in recordable form, from the Grantor, or if no Notification of Reverter is recorded within 180 days following the Outside Date, such right of reverter shall expire automatically.

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

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

*Remainder of page intentionally blank.
Signature page follows.*

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

Signed, sealed and delivered
in the presence of:

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

Signature

By: _____

Print Name

Print: _____

Signature

Title: _____

Print Name

ATTEST:

By: _____

O'Neal Bardin, Jr.

Title: Assistant Secretary

STATE OF _____

COUNTY OF _____

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

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

Exhibit "A"

Tract W as recorded on the Plat of Emerald Dunes – Parcel 6 in Plat Book 107, Pages 68-69, in the records of Palm Beach County, Florida.

Exhibit F

(Release of Easement)

(See attached)

Prepared by and Return to:

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

RELEASE OF EASEMENT WITH REINSTATEMENT OPTION
(Unit of Development No. 5A)

This Release of Easement with Reinstatement Option (the "Release") is given this _____ day of _____, 20__ by Northern Palm Beach County Improvement District, an independent special district of the State of Florida, ("Northern") 359 Hiatt Drive, City of Palm Beach Gardens, County of Palm Beach, State of Florida 33418.

W I T N E S S E T H:

WHEREAS, the easement described in attached Exhibit "A" was previously granted to Northern Palm Beach County Improvement District (said easement being hereinafter referred to as the "Easement"); and

WHEREAS, the District Engineer for Northern has indicated that Northern will no longer need or require the rights and authorities granted by said Easement provided the terms and provisions of that certain Exchange Agreement dated the ___ day of ___, 2020 (the "Agreement") between Discovery West Palm Development LLC and Northern (the "Agreement Parties") are satisfied in their entirety; and

WHEREAS, the Agreement states that on or after _____ 20__ [date to be inserted: 20 months to achieve Substantial Completion from the Effective Date of the Agreement plus 60 days thereafter to achieve Final Completion plus a final 30 day cure period plus time for Northern to review and accept Closing Documentation] (the "Outside Date"), Northern shall be entitled to record in the Public Records of Palm Beach County, Florida, a Notification of Reinstatement (which must include a reference to this Release and its Official Record Book and Page recording information), if the New Lakes or New Drainage Works as they are defined in an Agreement have not been conveyed to and accepted by Northern in accordance with the provisions of Section 6 or Section 7 of the Agreement. Upon recording of such Notification of Reinstatement, this Easement shall be thereupon automatically reinstated and effective without further notice, action or payment of consideration by Northern. If the above described conveyance of the New Lakes and New Drainage Works to Northern is accomplished in accordance with the aforesaid Agreement on or before the Outside Date, such right of reinstatement shall automatically expire and the then owner of fee title to the real property described in the Easement shall be entitled to request and promptly receive a written release of this right of reinstatement, in recordable form, from Northern or if no Notice of Reinstatement is

recorded is recorded within 180 days following the Outside Date, such right of reinstatement shall expire automatically; and

WHEREAS, Northern is willing to fully release the Easement subject to the above Notification of Reinstatement option contained in the Agreement.

NOW, THEREFORE, the Board of Supervisors of the Northern Palm Beach County Improvement District does, by this instrument, release the Easement subject to the Notification of Reinstatement option contained in the Agreement.

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

[DISTRICT SEAL]

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

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

Signature

By: _____

Print Name

Print: _____

Signature

Title: _____

Print Name

ATTEST:

By: _____

Print: _____

Title: _____

STATE OF _____
COUNTY OF _____

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

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification

Type of Identification Produced _____.

EXHIBIT "A"

The 25 foot wide Drainage Easement dedicated to Northern Palm Beach County Improvement District on the Plat of Emerald Dunes – Parcel 6 in Plat Book 107, Pages 68-69, in the records of Palm Beach County, Florida.

Exhibit G

Bill of Sale Absolute

(See attached)

NAME OF PROJECT:

Northern Palm Beach County Improvement District
Unit No. 5A
Bill of Sale

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

KNOW ALL MEN BY THESE PRESENTS, that Discovery West Palm Development LLC, a Delaware limited liability company, whose street address is 27599 Riverview Center Blvd., Suite 201 Bonita Springs FL 34134, Party of the First Part, for and in consideration of the sum of One (\$1.00) Dollar, lawful money of the United States, and other good and valuable consideration, paid to it by Northern Palm Beach County Improvement District, an independent special district of the State of Florida, Party of the Second Part, the receipt whereof is hereby acknowledged, has granted, bargained, sold, conveyed, transferred and delivered, and by these presents does grant, bargain, sell, convey, transfer and deliver unto the said Second Party, its successors and assigns, the following goods and chattels located in the County of Palm Beach, and the State of Florida to wit:

(See attached Exhibit "A")

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

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

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

EXHIBIT "A"

[DESCRIPTION OF WORKS AND MATERIALS]

Storm Manhole	8	EA
Catch Basin - Type J	4	EA
Catch Basin - Type P	1	EA
Catch Basin - Type C	1	EA
Concrete Collar	4	EA
24" RCP Storm Pipe	314	LF
36" RCP Storm Pipe	1,056	LF
38" CAP Storm Pipe	88	LF
Structure Adjustment	1	EA
Earthwork (Excavation, Embankment, Fill)	17,000	CY

This instrument was prepared by:

Julie A. Cunniff
Meltzer, Purtil & Stelle LLC
300 South Wacker Drive, Suite 2300
Chicago, Illinois 60606

When recorded return to:

Janice Mitchell
Kapp Morrison LLP
7900 Glades Road, Suite 550
Boca Raton, Florida 33434

Tax Folio No.

00-42-43-22-20-001-0000
00-42-43-22-20-002-0000
00-42-43-22-20-023-0000

SPECIAL WARRANTY DEED

THIS SPECIAL WARRANTY DEED is made this 14th day of July, 2021, by **DISCOVERY WEST PALM DEVELOPMENT LLC**, a Delaware limited liability company (“Grantor”), whose address is 3461 Bonita Bay Drive, Suite 200, Bonita Springs, Florida 34134, and is delivered to **VCP6 ACQUISITION, LLC**, a Delaware limited liability company (“Grantee”), whose address is c/o Emerald Dunes LLC, 2100 Emerald Dunes Drive, West Palm Beach, Florida 33411.

(Whenever used herein the term “Grantor” and “Grantee” include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations.)

WITNESSETH, that the Grantor, for and in consideration of the sum of Ten Dollars, (\$10.00) and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, and conveys unto the Grantee and Grantee’s successors and assigns, forever, all of that certain land situated in Palm Beach County, Florida, and more particularly described in Exhibit A attached hereto and incorporated herein by this reference.

SUBJECT TO those matters set forth on Exhibit B attached hereto and incorporated herein by this reference (the “Permitted Encumbrances”).

TOGETHER WITH all the easements, tenements, hereditaments, and appurtenances thereto belonging or in anywise appertaining.

TO HAVE AND TO HOLD, the same in fee simple forever.

AND the Grantor hereby covenants with said Grantee that the Grantor is lawfully seized of

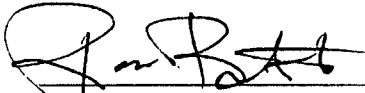
said land in fee simple; that the Grantor has good right and lawful authority to sell and convey said land; and that the Grantor hereby warrants the title to said land and will defend the same against the lawful claims of all persons claiming by, through, or under said Grantor, except for the Permitted Encumbrances.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the said Grantor has signed and sealed this instrument on the day and year first above written.


Signed, sealed and delivered in our presence:

**DISCOVERY WEST PALM
DEVELOPMENT LLC,**
a Delaware limited liability company

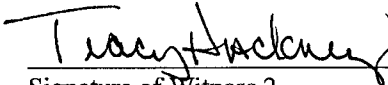


Signature of Witness 1
Rosaro Batista

Print Name of Witness 1

By: 

Printed Name: Thomas Costello
Title: SVP and CFO



Signature of Witness 2
TRACY HACKNEY


Print Name of Witness 2

State of Florida

County of Lee

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 13~~th~~ day of July, 2021, by Thomas Costello, the SVP and CFO of Discovery West Palm Development LLC, a Delaware limited liability company, on behalf of such limited liability company, who is personally known OR who produced identification _____
Type of identification produced: _____

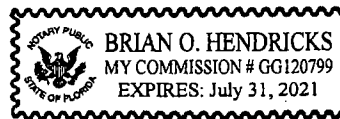
WITNESS my hand and official seal this 13~~th~~ day of July, 2021.



Notary Public

My Commission Expires: July 31, 2021
Brian O. Hendricks

Notary



{32472: 082-A: 03127777.DOCX: }

Exhibit A

Legal Description

Tracts "A", "B", "C", "D" and "W" of EMERALD DUNES - PARCEL 6, according to the Plat thereof as recorded in Plat Book 107, Page(s) 68 and 69, of the Public Records of Palm Beach County, Florida.

NOW KNOWN AS:

Parcel A of VISTA CENTER - PARCEL 6, according to the Plat thereof as recorded in Plat Book 132, Page(s) 23 and 24, of the Public Records of Palm Beach County, Florida.

Exhibit B

Permitted Encumbrances

1. Taxes and assessments for the year 2021 and subsequent years, which are not yet due and payable.
2. All restrictions, covenants, easements, rights-of-way, and other matters of record which are not reimposed by this Deed.
3. All matters affecting the condition of title to the Property created by or with the written consent of the Grantee.
4. All matters that would be shown by an accurate and complete survey of the Property.
5. All applicable zoning ordinances and restrictions.

RESOLUTION NO. 2021-07

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
APPROVING THE NINTH AMENDMENT TO THE PLAN OF
IMPROVEMENTS FOR UNIT OF DEVELOPMENT NO. 16**

WHEREAS, NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT is an independent special district of the State of Florida, having been created in 1959 and currently operating in accordance with Chapter 2000-467, Laws of Florida, as amended, and applicable provisions of Chapter 298, Florida Statutes (together the "Act"); and

WHEREAS, Chapter 2000-467, Laws of Florida, as amended, authorizes Northern's Board of Supervisors to create separate Units of Development within Northern's jurisdictional boundaries; and

WHEREAS, Northern's Board of Supervisors did previously create Northern Palm Beach County Improvement District, Unit of Development No. 16; and

WHEREAS, Northern's Board of Supervisors has previously adopted a Plan of Improvements, plus eight (8) amendments thereto, for Unit of Development No. 16; and

WHEREAS, in accordance with the Act, Northern's Board of Supervisors has the power and authority to change, alter and amend a previously approved Plan of Improvements by resolution, provided that Northern's District Engineer certifies that all lands subject to the original Plan of Improvements, as amended, will receive the same or greater benefits as previously assessed and that the estimated costs of the Plan of Improvements as so amended, will not exceed the total benefits previously assessed; and

WHEREAS, Northern's District Engineer has prepared and submitted: (a) a proposed Ninth Amendment to the Plan of Improvements for Unit of Development No. 16, a copy of the Ninth Amendment is attached hereto and identified as Exhibit "A" and (b) the District Engineer's certification as to the Ninth's Amendment's effect on the previously assessed benefits and estimated costs, a copy of which certification is attached hereto and identified as Exhibit "B": and

WHEREAS, a Notice of Public Hearing on the Board's consideration of the Ninth Amendment to the Plan of Improvements for Unit of Development No. 16 was published and advised of the right to appear or submit objections to its adoption, of which none were made or submitted.

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

1. The Board finds that Northern's District Engineer has submitted the required certification, which in accordance with the Act, permits the Board to consider approving the Ninth Amendment to the Plan of Improvements for Unit of Development No. 16 by resolution.

2. The Board acknowledges receipt of its Bond Counsel’s opinion that the tax-exempt status of the outstanding bonds for Unit of Development No. 16 will not be impaired by adoption of this Ninth Amendment to the Plan of Improvements, a copy of which opinion is attached hereto and identified as Exhibit “C”.

3. In reliance upon Staff’s recommendation, plus the above District Engineer certification and Bond Counsel opinion, the Ninth Amendment to the Plan of Improvements for Unit of Development No. 16 is hereby approved and adopted.

4. Implementation of the Ninth Amendment to the Plan of Improvements for Unit of Development No. 16 shall be subject to: (a) the Commissioner’s Report for the Unit that was approved by the Circuit Court on October 18, 1990, (b) any currently applicable South Florida Water Management District permits, (c) the provisions of Chapter 373, Florida Statute, if permit modifications are necessary and (d) the obtaining of any additional applicable or necessary permits required under Chapters 253, 373 or 403, Florida Statutes, including Rules promulgated thereunder.

5. Northern’s general counsel is hereby authorized to take all appropriate actions necessary to effectuate the binding effect of the Ninth Amendment to the Plan of Improvements for Unit of Development No. 16 upon the owners of all real property located within said Unit, including their successors and assigns.

6. If any provision of this Resolution shall be held or deemed by final action of a judicial authority to be illegal, inoperative or unenforceable in any context, the same shall not affect any other provision herein or render any other provision hereof (or such provision in any other context) invalid, inoperative or unenforceable to any extent whatsoever.

7. This Resolution shall be filed with the Secretary of Northern Palm Beach County Improvement District.

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

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

THIS RESOLUTION PASSED AND WAS ADOPTED UNANIMOUSLY BY THE BOARD OF SUPERVISORS OF NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT ON AUGUST 25, 2021.

{DISTRICT SEAL}

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST: _____
Assistant Secretary

By: _____
Print: _____
Title: _____

UNIT OF DEVELOPMENT No. 16

Ninth Amendment to Plan of Improvements

Palm Beach Park of Commerce

Northern Palm Beach County Improvement District

August 25, 2021



1500 Gateway Boulevard, Suite 200

Boynton Beach, Florida 33426

561-697-7000

561-369-4731 - Fax

TABLE OF CONTENTS

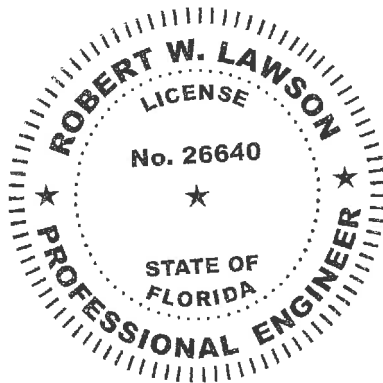
DISCLAIMER	Page 1
ENGINEER'S CERTIFICATION	Page 2
SECTION I INTRODUCTION	Page 3
A. General	
B. Current Status of the Plan of Improvements	
SECTION II NINTH AMENDMENT	Page 3
Description of the Ninth Amendment to the Plan of Improvements	
SECTION III CONDITIONS	Page 4
SECTION IV PROPERTY INTERESTS	Page 4
SECTION V METHOD OF FINANCING	Page 5
SECTION VI FINDINGS	Page 5
SECTION VII RECOMMENDATIONS	Page 5
SECTION X. EXHIBITS	
Exhibit "A" - Location Map	
Exhibit "B" – Remaining Roadway Exhibit – Pre 9 th Amendment	
Exhibit "C" – Remaining Roadway Exhibit – Including 9 th Amendment	

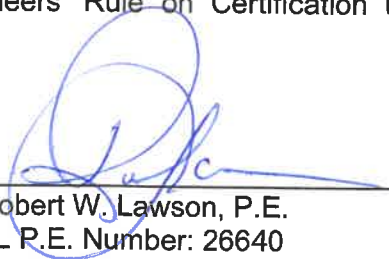
DISCLAIMER

This document is a copy and is being provided at the request of **Northern Palm Beach County Improvement District** for informational purposes only. The signed and sealed original of this document was filed with **Northern Palm Beach County Improvement District**, 359 Hiatt Drive, Palm Beach Gardens, Florida.

ENGINEER'S CERTIFICATION

I HEREBY CERTIFY, as a Professional Engineer in the State of Florida, that the information in this *Ninth Amendment to the Plan of Improvements for Northern Palm Beach County Improvement District Unit of Development No. 16* was assembled under my direct responsible charge. This Ninth Amendment is not intended or represented to be suitable for any reuse without specific verification or adoption by the Engineer. This verification is provided in accordance with the Florida Board of Professional Engineers' Rule on Certification under Chapter 61G15-18.011(4).




Robert W. Lawson, P.E.
FL P.E. Number: 26640

8-25-21
Date

ARCADIS U.S., Inc.
1500 Gateway Boulevard, Suite 200
Boynton Beach, FL 33426
Phone: 561-697-7000
Fax: 561-369-4731

I. INTRODUCTION

A. General

The purpose of the Ninth Amendment to the Plan of Improvements is to further revise and amend that Plan of Improvements (the "Plan"), as previously amended, which has been authorized to be implemented by the District on behalf of Unit of Development No.16. The Board of Supervisors of the Northern Palm Beach County Improvement District authorized the preparation of this Ninth Amendment at their meeting held on April 28, 2021, based on a request made by the Landowner.

B. Current Status of the Plan of Improvements

A portion of the improvements authorized in the Unit of Development No. 16 Plan of Improvements, as previously amended, including roadway and surface water management system, have been completed as follows:

The total length of two-lane and four-lane roadway originally included in the Plan was 46,400 and 1,360 linear feet, respectively. The length of two-lane roadway has been reduced through site plan changes and Plan Amendments over time. Prior to this Amendment the overall length of two-lane roadway had been reduced to 29,510 linear feet of which 84% has been constructed. Prior to this Amendment, the length of four-lane roadway remained unchanged at 1,360 linear feet with approximately 800 linear feet being constructed on Park of Commerce Boulevard.

Three of the four offsite roadway improvements identified in the Plan have been constructed. The offsite improvements at the intersections of Research Loop (aka Distribution Way) and the Beeline Highway (SR 710), proposed to include additional right and left turn lanes, have not yet been constructed.

The Surface Water Management System is complete.

II. NINTH AMENDMENT

Description of the Ninth Amendment to the Plan of Improvements

The Ninth Amendment to the Plan of Improvements removes an 1,800 linear foot section of two-lane roadway and a 560 linear foot section of four-lane roadway, formerly known as Research Loop and now known as Distribution Way, extending south from the intersection of Corporate Road South and Distribution Way to its' intersection at Beeline Highway (SR 710). This Amendment also eliminates the bridge that was in the original plan of improvements associated with Distribution Way. The landowner has advised that he is selling the entire parcel this roadway was proposed to cross to a single user making this section of roadway no longer necessary.

The median opening and left and right turn lanes previously planned at the Beeline Highway intersection with Distribution Way will also be eliminated upon approval of the Ninth Amendment.

To provide public access and in exchange for the elimination of the section of Distribution Way described above, the Ninth Amendment to the Plan of Improvements adds approximately 900 linear feet of Venture Way as a two-lane roadway from Park of Commerce Boulevard, westerly, to the vacant single-user tract lying west of Wetland Preserve Tracts 11 and 12. This roadway will provide access to the single-user tract as well as tracts lying north and south of the Venture Way extension.

Following approval of the Ninth Amendment to the Plan of Improvements and construction of Venture Way, all two-lane and four-lane sections of roadway included in the Plan of Improvements will be complete.

The modified roadway system, as amended, provides access to all assessable real property within the Unit and therefore does not reduce the Benefits received by all property within the Unit.

If, following final completion of the Venture Way extension, excess funds should remain in the Unit's construction project funds, said excess funds may be used towards the cost of design or construction of public ingress or egress roadway improvements at the intersection of Park of Commerce Boulevard and the Beeline Highway.

III. CONDITIONS

The findings and opinions of the District Engineer as expressed in this Ninth Amendment are subject to the following understandings and conditions:

- A. In rendering the findings and opinions set forth herein, the District Engineer has considered, and in certain instances, relied upon opinions, information, and public documentation prepared or supplied by others, which may have included: public officials, public entities, individuals, or entities having an interest in some or all the real property which comprises the Unit of Development, engineering professionals, property appraisers, surveyors, developers, Northern's staff and consultant.

IV. PROPERTY INTERESTS

Northern will require that it be provided various real property interests at no cost to Northern. Property interests may include fee simple title if requested, assignment of dedications, easements, and access as necessary for the ownership, operation, and maintenance of any of the herein authorized Improvements.

V. METHOD OF FINANCING

Construction of Improvements authorized herein will be accomplished utilizing construction project funds that are available in the Unit. It is not anticipated that additional construction funding, beyond that which was previously obtained for the Unit, will be necessary for completion of the authorized Improvements.

VI. FINDINGS

Subject to and conditioned upon the above, the District Engineer reports as follows:

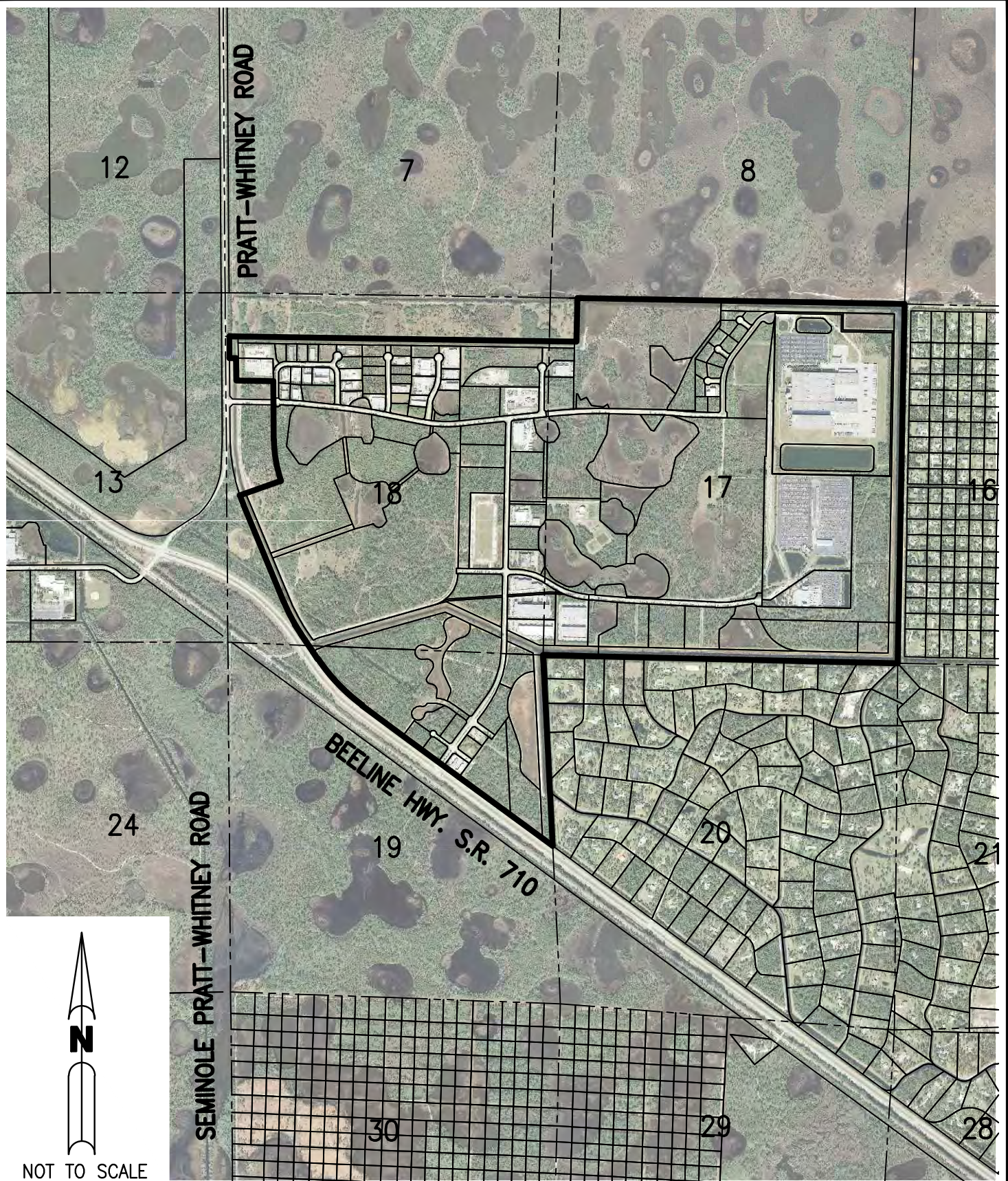
- A. The District Engineer has visited and viewed the Unit of Development.
- B. That all Assessable Real Property located within the Unit of Development will remain improved and benefited from the implementation and construction of the Plan of Improvements as herein amended by this Ninth Amendment.

VII. RECOMMENDATIONS

Based on the information presented in this Ninth Amendment to the Plan of Improvements, the following recommendations are made:

- A. That the Ninth Amendment to the Plan of Improvements be approved by the Northern Palm Beach County Improvement District Board of Supervisors.
- B. That all lands, rights-of-way, easements, or assignment of easements required to construct or maintain the Improvements included in the Ninth Amendment to the Plan be furnished to Northern in fee simple title and/or by perpetual easement, as the case may be, in accordance with Northern's policies and at no cost to Northern.

Date/Time : Thu, 11 Jul 2019 - 2:42pm Path/Name : G:\Projects\NMR_WF\WF059000_NPBOD\DOCS\Plans of Improvement\Unit 16\Amendment 8\EXHIBIT A_LOC_MAP.dwg



NOT TO SCALE

LOCATION MAP

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
UNIT OF DEVELOPMENT NO. 16

EXHIBIT A

08610 / LC20000208



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

EB7017 / LB7062

Urban design KIDDY STUDIOS

Urban Planning & Design
Landscape Architecture
Communication Graphics

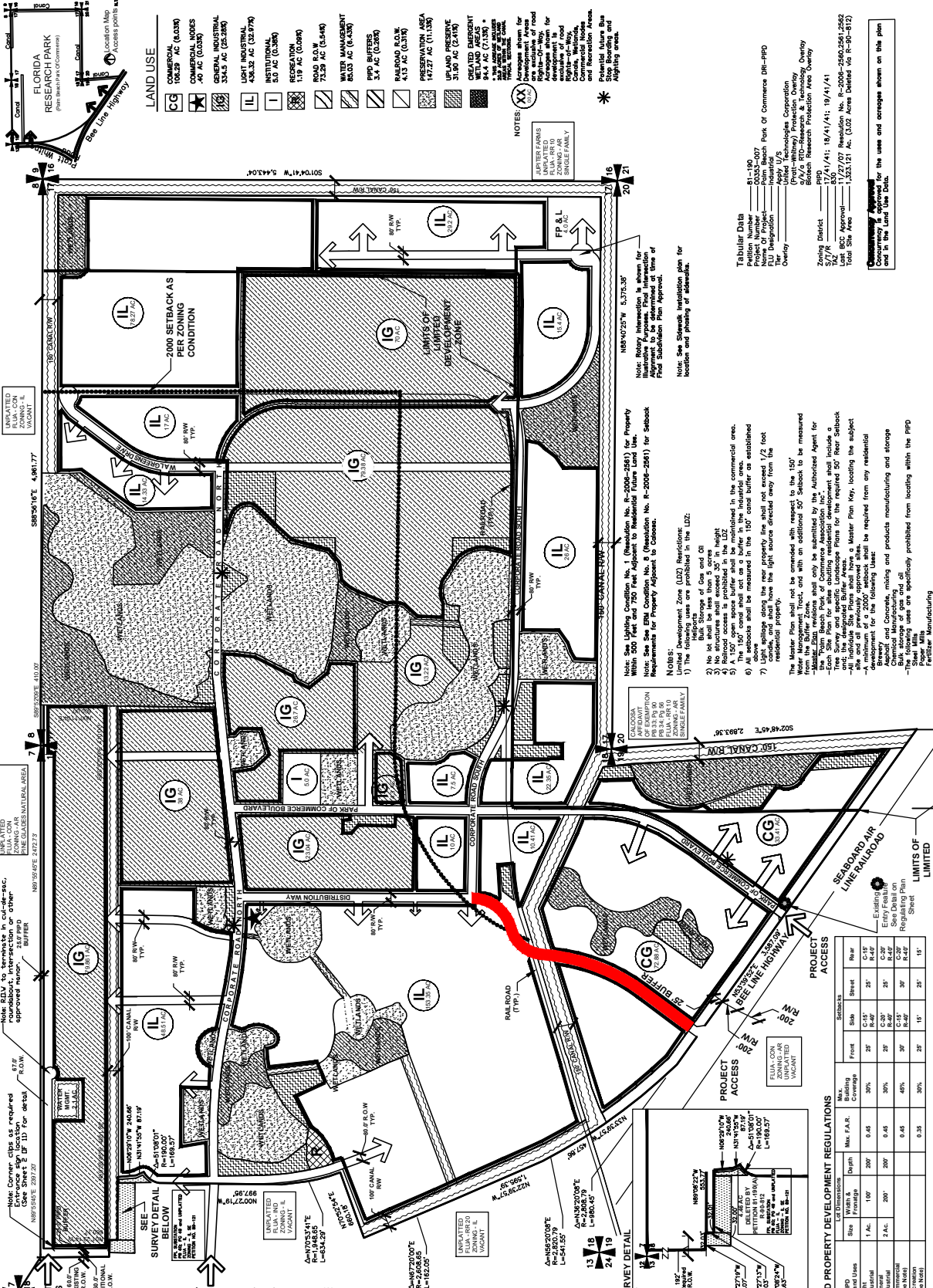
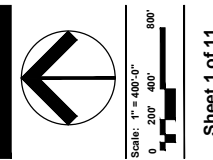
410 Channels Street, Suite C202
West Palm Beach, FL 33461
561.536.1101 FAX: 561.536.1111
www.urbandesignkiddy.com
FLCC080035

Scale: 1" = 400'-0"
Graphic Scale: 0' 200' 400' 800'

LAND USE

CG	COMMERCIAL	106.29 AC (0.308)
IG	COMMERCIAL NODES	40 AC (0.038)
IL	GENERAL INDUSTRIAL	334.3 AC (0.388)
IL	LIGHT INDUSTRIAL	438.32 AC (0.478)
I	INSTITUTIONAL	5.0 AC (0.309)
R	REGISTRATION	1.19 AC (0.099)
R	ROAD R.O.W.	72.29 AC (0.418)
W	WATER MANAGEMENT	82.03 AC (0.438)
R	R.F.W. RIGHTS	3.4 AC (0.393)
R	RAILROAD R.O.W.	41.5 AC (0.481)
P	PRESERVATION AREA	147.27 AC (1.188)
U	UPLAND PRESERVE	31.86 AC (0.418)
W	WETLAND PRESERVE	9.44 AC (0.138) *
W	WETLAND AGENCY	9.44 AC (0.138) *

Palm Beach County, Florida
Final Development Plan
Palm Beach Park of Commerce PPD



UNPLANNED ZONING: R-14825 (Single-Family Residential)

UNPLANNED ZONING: R-14825 (Single-Family Residential)

UNPLANNED ZONING: R-14825 (Single-Family Residential)

UNPLANNED ZONING: R-14825 (Single-Family Residential)

UNPLANNED ZONING: R-14825 (Single-Family Residential)

UNPLANNED ZONING: R-14825 (Single-Family Residential)

Notes: See Lighting Condition No. 1 (Section No. R-2008-2561) for Property Within 500 Feet and 750 Feet Adjacent to Residential Future Land Use. See EPM Condition No. 2 (Resolution No. R-2008-2561) for Setback Requirements for Property Adjacent to Canals.

NOBS: The following uses are prohibited in the LIZ:
1) The following uses are prohibited in the LIZ:
2) No lot shall be less than 5 acres.
3) No structures shall be located in the LIZ.
4) No structures shall be located in the LIZ.
5) A 150' open space buffer shall be maintained in the commercial area.
6) All setbacks shall be measured in the 100' canal buffer as established above. A 150' open space buffer shall be maintained in the 100' canal buffer as established above.
7) The setback shall be measured from the centerline of the canal and shall have the light source directed away from the residential property.

TABLE 1: PPD PROPERTY DEVELOPMENT REGULATIONS

PPD Land Use	Max. F.A.R.	Setback	Front	Side	Rear	Yard
1. A.C.	200'	0.45	35'	35'	35'	35'
2. A.C.	200'	0.45	35'	35'	35'	35'
3. A.C.	200'	0.45	35'	35'	35'	35'
4. A.C.	200'	0.45	35'	35'	35'	35'
5. A.C.	200'	0.45	35'	35'	35'	35'
6. A.C.	200'	0.45	35'	35'	35'	35'

NOTES:
1. UNPLANNED ZONING: R-14825 (Single-Family Residential)
2. UNPLANNED ZONING: R-14825 (Single-Family Residential)
3. UNPLANNED ZONING: R-14825 (Single-Family Residential)
4. UNPLANNED ZONING: R-14825 (Single-Family Residential)

UNPLANNED ZONING: R-14825 (Single-Family Residential)

UNPLANNED ZONING: R-14825 (Single-Family Residential)

UNPLANNED ZONING: R-14825 (Single-Family Residential)

UNPLANNED ZONING: R-14825 (Single-Family Residential)

UNPLANNED ZONING: R-14825 (Single-Family Residential)

UNPLANNED ZONING: R-14825 (Single-Family Residential)

UNPLANNED ZONING: R-14825 (Single-Family Residential)

UNPLANNED ZONING: R-14825 (Single-Family Residential)

UNPLANNED ZONING: R-14825 (Single-Family Residential)

UNPLANNED ZONING: R-14825 (Single-Family Residential)

UNPLANNED ZONING: R-14825 (Single-Family Residential)

EXHIBIT B

REMAINING ROADWAY PRE 9TH AMENDMENT

EXHIBIT B



O'Neal Bardin, Jr., Executive Director
Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, FL 33418

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

Subject:
NPBCID Unit of Development No. 16
Palm Beach Park of Commerce
Certification for the Ninth Amendment to its Plan of Improvements

INFRASTRUCTURE

Dear Mr. Bardin:

Date:
August 25, 2021

Pursuant to Section 26 (C), Chapter 2000-467 Laws of Florida, as amended, I hereby certify that all lands subject to the original Plan of Improvements, as previously amended, for Unit of Development No. 16 to the extent that said lands are affected by the Ninth Amendment to the Plan of Improvements for Unit of Development No. 16, will receive the same or greater benefits as previously assessed and that the estimated cost including such changes and amendments does not exceed the total benefits assessed.

Contact:
Robert W. Lawson, P.E.

Phone:
561-697-7002

Email:
Bob.lawson@arcadis.com

Our ref:
WF590PO2.1497

Please include this letter with the Ninth Amendment to the Plan of Improvements for Unit of Development No. 16 that is being presented to the Board of Supervisors on August 25, 2021.

Florida License Numbers


Engineering
7917

Geology
GB564

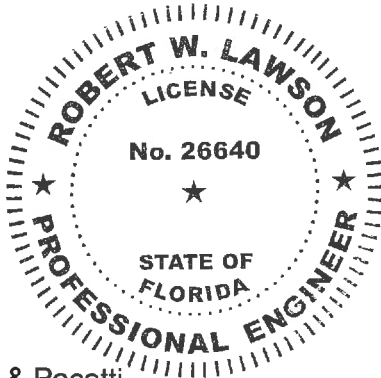
Surveying
LB7062

If you have any questions, please contact me directly.

Sincerely,
Arcadis U.S., Inc.



Robert W. Lawson, P.E.
District Engineer



Copies:
Ken Edwards – Caldwell & Pacetti

EXHIBIT C

MARK E. RAYMOND

ATTORNEY AT LAW

8416 MAN O WAR ROAD
PALM BEACH GARDENS, FL 33418
Tel: 561.775.8440
Fax: 561.775.8440
mark.raymond@mraymondllaw.com

August 25, 2021

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

RE: Ninth Amendment to Plan of Improvements, Unit of Development No. 16

Ladies and Gentlemen:

I am an attorney of recognized expertise in matters pertaining to the debt obligations issued by states and their political subdivisions, including the taxation of payments of interest thereon. Pursuant to Section 4.10 of the Resolution, adopted by the Board of Supervisors on July 28, 1999, as amended, relating to the Northern Palm Beach County Improvement District (the "District"), Unit of Development No. 16 Water Control and Improvement Bonds, Series 2012 (the "Bonds"), the Issuer covenanted that it would not amend the Plan of Improvements (as defined in the Resolution) except in accordance with the Act (as defined in the Resolution) and, except with respect to amendments which, in the opinion of the District after consultation with the District's engineer, are of a nature that do not change the overall character or use of the Improvements, (as defined in the Resolution) unless the Issuer shall first receive an opinion of Bond Counsel (as defined in the Resolution) to the effect that such amendment, and the completion of the Project (as defined in the Resolution) as modified, will not adversely affect the tax-exempt status of any of the Tax-Exempt Bonds (as defined in the Resolution).

I have been provided a copy of the Ninth Amendment to Plan of Improvements, Unit of Development No. 16 (the "Ninth Amendment") and have been requested to render my opinion with respect thereto.

This opinion is subject to all qualifications and conditions contained in my approving opinion rendered in connection with the issuance of the Bonds, dated October 11, 2012. I am expressing no opinion herein as to whether the Ninth Amendment was adopted in accordance with the Act (as defined in the Resolution) nor with respect to any opinion of the District that the amendment does not change the overall character or use of the Improvements. However, I am of the opinion that the Ninth Amendment, and the completion of the Project as modified, will not adversely affect any tax-exempt status of any of the Tax-Exempt Bonds.

Very truly yours,



Mark E. Raymond

UNIT NO. 53 – ARDEN

STATUS REPORT



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

EXECUTIVE SUMMARY

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

DATE: August 25, 2021

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

THROUGH: O'Neal Bardin, Jr., Executive Director

RE: Consider Rate Adjustment Request from Keshavarz & Associates, Inc.

Background

The Project and Consulting Engineering Services Agreement with Keshavarz & Associates, dated June 9, 2009, allows for rate increases upon the approval of the Board of Supervisors. There have been no requested rate increases from Keshavarz & Associates since the original date of the agreement. As 12 years have now passed, Keshavarz & Associates has submitted the attached request to increase rates at all levels. If approved, the rate changes would take effect September 1, 2021.

Fiscal Impact

The Project and Consulting Engineering Services Agreement has a fee schedule but no scope of services. The scope of services is developed for each specific project. The cost of the services are funded through the annual budget, Northern's reserves, landowner funding or are financed when the projects are created.

Recommendation

Northern Staff recommends approval of the requested rate increases submitted by Keshavarz & Associates, Inc.

From: Mark Williams [<mailto:mark@keshavarz.com>]
Sent: Wednesday, August 11, 2021 5:32 PM
To: Danvers Beatty <Danvers@npbcid.org>
Cc: Deborah L. Fulgenzi <deborah@keshavarz.com>
Subject: K & A rate schedule

Dan,

As discussed recently with Maziar, we have updated our rate schedule from the 2009 rate schedule we are presently working under. Please see attached.

Let us know if you have any questions and if this rate schedule is acceptable.

Thank you for the confidence in our firm and we look forward to working with you in the near future.

Thank you

Mark A. Williams, P.E.
Senior Vice President



711 North Dixie Highway, Suite 201
West Palm Beach, Florida 33401
Tel: (561) 689-8600
Mob: (561) 389-8401
mark@keshavarz.com
Keshavarz.com

This email may contain confidential and privileged information for the sole use of the intended recipient. Any review or distribution by others is strictly prohibited. If you are not the intended recipient, please contact the sender and delete all copies.

GO GREEN - Please do consider the environment before printing this email. It takes an average of 5 liters of water to produce an 8.5"x11" sheet of paper.



EXHIBIT 'A'
TIME & EXPENSE RATES
Northern Palm Beach County Improvement District
Effective August 2021

Principal (P.E.)	\$275.00 per hour
Principal Engineer (P.E.)	225.00 per hour
Senior Project Manager (P.E.)	195.00 per hour
Senior Project Engineer (P.E.)	160.00 per hour
Project Engineer	125.00 per hour
Construction Administrator/Project Manager	135.00 per hour
Field Engineering Representative/Liaison	105.00 per hour
Senior Surveyor, Principal (P.S.M.)	160.00 per hour
Project Surveyor (P.S.M.)	135.00 per hour
Survey Crew (3 man crew)	165.00 per hour
Survey Crew (2 man crew)	145.00 per hour
Senior Designer/Government Liaison	110.00 per hour
Senior Engineering Technician/CADD Administrator	90.00 per hour
Administrator	85.00 per hour
Clerical/Processing Technician	70.00 per hour
Bond Copies/Black line/Blueprints	2.50 each
Plot Media 11 x 17 Black/White	5.00 each
Plot Media 11 x 17 Color	7.50 each
Plot Media 24 x 36 Black/White	10.00 each
Plot Media 24 x 36 Color	15.00 each
CAD Drawing Files/Digital Transmission	50.00 each
Mileage	0.60 per mile
Deliveries	40.00 each
Other Supplies	Cost plus 20%

RESOLUTION NO. 2021-08

RESOLUTION OF THE BOARD OF SUPERVISORS OF NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT APPROVING AND ADOPTING ITS 2021/2022 ANNUAL BUDGET; LEVYING ITS 2021/2022 NON-AD VALOREM ASSESSMENTS; ADOPTING THE 2021/2022 NON-AD VALOREM ASSESSMENT ROLL AND APPOINTING AUTHORIZED REPRESENTATIVES OF THE DISTRICT TO CERTIFY THE 2021/2022 NON-AD VALOREM ASSESSMENT ROLL AS HEREIN ADOPTED.

WHEREAS, Northern Palm Beach County Improvement District is an independent special district of the State of Florida duly organized and operating pursuant to Chapter 2000-467, Laws of Florida, as amended, and applicable provisions of Chapter 298, Florida Statutes (together the “Act”); and

WHEREAS, the Board of Supervisors of Northern Palm Beach County Improvement District is required to annually adopt a budget by resolution; and

WHEREAS, Northern Palm Beach County Improvement District is obligated to annually levy non-ad valorem assessments on certain real property located within the District’s jurisdictional boundaries; and

WHEREAS, Northern Palm Beach County Improvement District has previously elected to use Section 197.3632, Florida Statutes, for the collection of its levied non-ad valorem assessments; and

WHEREAS, Northern Palm Beach County Improvement District is required to adopt a 2021/2022 non-ad valorem assessment roll and appoint one or more authorized representatives of the District to certify said non-ad valorem assessment roll to the Tax Collector of Palm Beach County, Florida; and

WHEREAS, the Board of Supervisors advertised a Notice of Public Hearing for the Public Hearing that was held on today’s date for the purpose of receiving public comment on Northern’s proposed 2021/2022 Budget and the 2021/2022 Non-Ad Valorem Assessment Roll for Northern’s Units of Development, following which the adoption of Northern’s 2021/2022 Budget and 2021/2022 Non-Ad Valorem Assessment Roll shall be considered.

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

1. The Northern Palm Beach County Improvement District’s proposed annual 2021/2022 budget, a true and correct copy of which is attached hereto and identified as Exhibit “A”, is hereby adopted as Northern’s budget for its fiscal year 2021/2022, except that said budget may to be modified or adjusted if the real property roll, as provided by the Property Appraiser’s

office and upon which said budget was calculated, is changed or it is subsequently determined that it must be modified to properly reflect Northern's intended budget for 2021/2022.

2. Subject to any modifications or adjustments permitted or required under the Constitution or Laws of the State of Florida and/or as a result of a change in the real property roll provided by the Property Appraiser's office, the following is hereby adopted and approved, namely:

(A) The levy and assessment of the Northern Palm Beach County Improvement District 2021/2022 non-ad valorem assessments as are set forth in attached Exhibit "B".

(B) The Northern Palm Beach County Improvement District's 2021/2022 non-ad valorem assessment roll, as presented.

3. The President, Treasurer and/or Executive Director of Northern Palm Beach County Improvement District are each hereby designated and appointed to act individually as the authorized designee of Northern for the purpose of certifying Northern's 2021/2022 non-ad valorem assessment roll to the Tax Collector of Palm Beach, Florida.

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

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

THIS RESOLUTION PASSED AND WAS ADOPTED this 25th day of August, 2021.

[DISTRICT SEAL]

ATTEST:

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

By: _____
Assistant Secretary

By: _____
Print: _____
Title: _____



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

MEMORANDUM

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

DATE: August 25, 2021

THROUGH: O'Neal Bardin, Jr., Executive Director

FROM: Susan P. Scheff, District Clerk

RE: Public and Community Relations Board Report

Community Relations

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

Leadership Palm Beach County
Palm Beach County Local Mitigation Strategy (LMS)
Palm Beach North Chamber of Commerce

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

Unit No. 3A	Woodbine
Unit No. 9A/9B	Abacoa I & II
Unit No. 11	PGA National
Unit No. 15	Villages of Palm Beach Lakes
Unit No. 16	Palm Beach Park of Commerce
Unit No. 23	The Shores
Unit No. 27B	Botanica
Unit No. 43	Mirasol
Unit No. 53	Arden

3. Katie Roundtree attended various Leadership Palm Beach County Committee Meetings held virtually throughout the month.

Media

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

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

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



Randy Cross , Jorge Santos and Pete Corrias accepting Safety Council Awards



Leadership Palm Beach County Engage Class of 2021

Northern Notes
By Katie Roundtree, Finance Director
Northern Palm Beach County Improvement District

LIGHTNING FACTS AND SAFETY



*Tree struck by lightning in preserve next to a house in PGA National
Source: Sam Payson, Northern Biologist*

Lightning is one of the leading weather-related causes of death and injury in the United States. Each year, there are about 25 million cloud-to-ground lightning flashes and about 300 people struck by lightning. Florida is known as the lightning capital of the United States, with storms occurring approximately 100 days out of the year. Although our entire state rates as a high-risk area, the most dangerous areas are in Seminole and Orange counties, in the middle of the state. Florida ranks number one in the number of deaths due to lightning, 94% of which occur between late May and end of September. On average, lightning kills more people in the U.S. than hurricanes or tornados.

Why Florida? Partially due to its high heat levels, high humidity, and location between the Gulf of Mexico and Atlantic Ocean: rain clouds plus high heat equals thunderstorms and lightning!

Here are a few myths and facts about lightning:

Myth -Lightning never strikes the same place twice.

Fact – There is no scientific reason why lightning can't strike the same place twice. Lightning often strikes the same place repeatedly. The Empire State Building is hit nearly 100 times a year.

Myth – If it's not raining or there aren't clouds overhead, you're safe from lightning.

Fact- Lightning often strikes more than 3 miles from the center of the thunderstorm, far outside the rainstorm cloud. "Bolts from the blue" can strike 10-15 miles from the thunderstorm.

Myth - Rubber tires on a car protect you from lightning by insulating you from the ground.
Fact – Most cars are safe from lightning; however, it is the metal roof and metal sides that protect you, not the rubber tires.

Myth - A lightning victim is electrified. If you touch them, you will be electrocuted.
Fact – The human body does not store electricity. It is perfectly safe to touch a lightning victim to give them first aid.

Myth – If outside in a thunderstorm, you should seek shelter under a tree to stay dry.
Fact- Standing underneath a tree is the second leading cause of lightning casualties. Better to get wet than struck by lightning!

Safety Tips and Guidelines:

- 1) There is no safe place outside during a lightning storm. If you are stuck outside during a storm, avoid standing around trees, standing in open areas or laying flat on the ground. Get inside!
- 2) Get inside a fully enclosed building not a gazebo, hut or cabana.
- 3) Remember the 30-30 rule: After you see lightning, start counting to 30. If you hear thunder before you reach 30, go indoors. Suspend activities for at least 30 minutes after the last clap of thunder.
- 4) Stay away from electronics, windows and plumbing that can conduct electricity. Unplug appliances before the storm. Out of 1,000 incidents, most occurred in (descending order):
 - A) On the telephone
 - B) In the kitchen
 - C) Doing laundry
 - D) Watching television
 - E) At a door or open window
- 5) If there is no building nearby, the next best thing to do is to get inside a car or bus with a solid metal roof.
- 6) If a car or building is not an option, seek lower elevation, get as low to the ground as you can without lying down and stay away from bodies of water.
- 7) Do not raise umbrellas or golf clubs above you.

In Summary “When thunder roars, go indoors”!!!

NPDES tip: Your neighborhood drainage system is not a garbage disposal — please don’t treat it like one. Encourage residents to take responsibility and to not dump chemicals, fertilizer, paint, oil, etc. in inlets or pipes. Discourage sweeping of lawn clippings and dirt into street drains and disposing of lawn clippings and other debris (wood, concrete blocks, trees, etc.) directly into retention lakes. Keep drainage facilities clear of vegetation, trash, improperly and illegally discarded appliances, shopping carts, tires, cars, garbage bags, etc.



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

EXECUTIVE SUMMARY

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

DATE: August 25, 2021

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

THROUGH: O’Neal Bardin, Jr., Executive Director

RE: Engineering Review Committee Results from August 11, 2021

Unit No. 20 – Juno Isles Consider Approach Methodology for Design Services

Background

Northern has determined that the existing Juno Isles salinity weir located east of Ellison Wilson Road is in need of rehabilitation/replacement. The structure provides a separation between the eastern drainage basin and the tidally influenced western drainage basin canal in the Juno Isles Community. Northern’s Engineering Standards Manual calls for Staff to request “approach methodology” submittals from three of its Project Engineers. This request (see attached) was sent to the following firms on May 10, 2021:

AECOM USA, Inc.
Mock, Roos & Associates, Inc.
Wantman Group, Inc. (WGI)

The submittal date was July 7, 2021, and all three firms responded providing approach methodologies as requested. Staff, as well as the District Engineer, reviewed the submittals for completeness and scope. All three firms are highly qualified and are fully capable of providing the requested services. The Engineering Review Committee ranked the firms and will present the ranking at the August 25, 2021 Board Meeting.

Fiscal Impact

Funding for this Engineering project is available from FY 2020-2021 Unit 20 maintenance funds. Funding for the subsequent construction will be paid for through a combination of a multi-unit loan and possible grant funding to be awarded in the future based on this and other estimated project costs.

ERC Action

After presentations by Dan Beatty and Bob Lawson, a general discussion followed as well as a question and answer session from the applicants. The Committee then ranked the firms in the following order:

1. Wantman Group, Inc. (WGI)
2. AECOM USA, Inc.
3. Mock, Roos & Associates, Inc.

The Committee requested Staff pursue a proposal from Wantman Group, Inc. (WGI) as outlined in the Engineering Standards Manual for the proposed design work as outlined in their approach methodology and for consideration by the Board in September 2021.

May 10, 2021

Name
Company
Address
City, FL Zip

RE: Approach Methodology
Unit 20 –Juno Isles Weir Replacement

Dear Mr. Name:

Northern Palm Beach County Improvement District (“Northern”) is seeking Approach Methodologies from its pre-qualified project engineers for the replacement/rehabilitation of an existing salinity weir located in Juno Isles (Unit 20). The structure provides a separation between the eastern drainage basin and the tidally influenced western drainage basin canal in Juno Isles. The structure is located north of Juno Isles Blvd. and approximately 130 LF east of Ellison Wilson Road.

The existing structure consists of a steel sheet pile wall with a reinforced concrete cap extending approximately 90 feet across the Drainage Canal ROW. A 34 ft wide weir is formed approximately 1.5 ft below the top of the concrete cap at an elevation of 3.2 NGVD providing control for the eastern basin. The existing structure connects to aluminum sheet pile seawalls with aluminum caps along the north and south sides of the canal extending approximately 110 LF towards Ellison Wilson Road. The existing boat hoist and walkway attached to the structure near the south end of the 34 ft wide weir is owned and maintained by the Juno Isles Boat Owner’s Association.

A 2014 Bridge Design Associates Structure Inspection indicated the existence of cracks/spalling in the concrete cap and a gap in the joint where the north wall meets the weir wall. The inspection also noted erosion behind the north and south aluminum sheet pile seawalls with some exposure of tie rod anchors and moderate signs of corrosion of the steel sheet pile wall on both sides without evidence of through holes in the steel. The recommended repair for the north and south seawall erosion was addressed in 2015 by use of filter fabric and #57 stone backfill. The recommended repair for the cracks in the concrete cap and separated joint at the north seawall connection with the weir wall were completed in 2019.

Present concerns include the need for replacement of the steel sheet pile severing structure due to sustained corrosion of the steel sheet pile, continued saltwater overtopping the weir during high tide and areas of soil loss behind the south wall. The temporary removal and replacement of the existing boat hoist and dock will need to be coordinated with the Juno Isles Boat Owner's Association (Association) during construction. This expense will be the responsibility of the Association. A saltwater barrier will also need to be maintained throughout construction.

Juno Isles is under the jurisdiction of Palm Beach County and SFWMD with the salinity weir and aluminum sheet pile seawalls being owned and maintained by Northern.

Your firm is one of three firms being requested to provide a design approach methodology that will be reviewed by the District Staff, District Engineer, and ranked by Northern's Engineering Review Committee (ERC). The highest ranked firm will then be requested to provide a proposal for the design, permitting and construction phase services for consideration by Northern's Board of Supervisors.

An exhibit showing the location of the Salinity Structure and the results of the 2014 structural inspection are included for reference.

The approach methodology should include steps your firm would follow to identify proposed replacement methods that are cost effective, long-lasting, accommodates the existing Association boat hoist and include a mechanism to reduce the overtopping of saltwater into the freshwater system at high tide. Potential construction concerns and proposed solutions should be identified in your firm's approach.

Your submittal to the District should consist of the following:

- A one-page cover letter
- Project design approach methodology (two pages)
- Résumés and location of individuals which will be directly associated with the project.
- Two examples of past projects completed by your firm that best represent your firm's ability to perform the subject project.

All questions are to be submitted in writing to me at Dan@NPBCID.org no later than 1:00 p.m. on Wednesday, June 2, 2021. Responses, as well as all questions, will be transmitted to all three firms by 4:00 p.m. on Wednesday June 23, 2021.

Submittals shall include five copies and shall be submitted no later than 4:00 p.m. on Friday, July 9, 2021. The documents will be distributed to Northern Staff, the District Engineer, and to each of the Committee members for their independent review. An ERC meeting will be held on Wednesday, July 14, 2021 at 8:00 a.m. to

discuss the submittals and rank the firms in accordance with Northern's Engineering Standards Manual.

Please be aware that the non-collusion affidavit and anti-kickback affidavit which were executed as part of your firm's Consulting Engineering Service Agreement remain in effect.

If you have any questions regarding the submittal process, please contact me at 561-624-7830 or through e-mail noted above.

Sincerely,

C. Danvers Beatty, P.E.
Deputy Director

CDB/ma

Enc.
Unit 20 Weir Replacement Exhibit
BDI Structure Inspection April 2014

Cc: O'Neal Bardin, Jr.
Kimberly A. Leser, P.E., Arcadis

UNIT 20- JUNO ISLES SALINITY WEIR REPLACEMENT METHODOLOGY

Date: 4/10/2021



- Control Structures
- Parcels
- Unit Boundaries
- Water



Structure Inspection Underwater Component

Northern Palm Beach County Improvement District
Unit 20
Juno Isles Salinity Control Structure

This is a weir structure of steel sheet pile wall with a concrete cap to separate fresh water from salt water.



April 2014

Underwater Report Prepared By:

Bridge Design Associates, Inc.
1402 Royal Palm Beach Blvd.
Bldg 200
Royal Palm Beach, FL 33411



4/9/14
Jeffrey Bergmann, P.E.
Florida License Number: 50159

Steel Weir Inspection Underwater Component

1. Underwater Inspection Summary & Recommendations

This structure is a severing weir that separates freshwater from salt water. The main weir is a steel sheet pile wall with a reinforced concrete cap. The side walls to the north and south consist of aluminum sheet pile walls with an aluminum cap.

The underwater inspection was led by Sasha Kishore of Bridge Design Associates, Inc. on March 13, 2014. The rating scale used within this report is modeled from SFWMD. The rating scale is presented on page 3 of the report.

The Overall Inspection Rating – Underwater Component:

C-3: There are 2 major (C-4) deficiencies and 2 major (C-3) deficiencies that should be addressed during the next maintenance cycle. There is 1 minor (C-2) deficiencies that should be monitored and re-inspected during the next inspection cycle.

Explanation of Recommendations – Underwater Component:

The overall underwater rating was based on the age of the structure; the following C-4, C-3 & C-2 rated deficiencies:

1. Erosion, C-4: Near the weir, significant erosion was observed at the north adjacent sheet pile wall with large, long and deep voids on the backfill side of the north wall. Tie rod anchors are exposed. On the waterside of the north wall there was exposed mudline, which was confirmed to be a geotube (a filter fabric closed tube pumped full of dredged material from the canal bottom). There was also evidence of a geotube along the southern wall, however it is submerged during low tide. The north and south walls were scraped and probed to establish if any holes were present in the wall which would have contributed to the loss of soil. No holes were found. This implies the soil had consolidated and/or was washed out during storm events which overtop the weir. Repairs should be performed utilizing filter cloth to supplement the existing filter fabric and #57 stone to backfill. The areas would be re-sodded as needed. It should be noted that we have witnessed aluminum sheet pile walls in salt water conditions deteriorate quickly under certain environmental conditions. The aluminum walls should be monitored annually for any deterioration.
2. Joints, C-4: The joint where the north wall meets the weir wall, we observed a gap approximately 1/2 inch wide with 18 inches of penetration. It is probable that this condition contributes to the erosion deficiency noted above. This open joint should be sealed full height above and below the water line utilizing a grout sock at the interface between the two walls.
3. Concrete, C-3: There is a significantly wide crack at the bottom corner of the north end of the concrete cap. The crack should be treated as a spall. Excavate damaged and fractured concrete and provide concrete restoration as indicated in Appendix A & B.
4. Concrete, C-3: There is a significantly wide crack approximately 19 inches long on the underside of the concrete cap approximately 3 ft from the south end of the wall. The crack should be treated as a spall. Excavate damaged and fractured concrete and provide concrete restoration as indicated in Appendix A & B.

Unit 20 Juno Isles Severing/Salinity Structure Assessment
Underwater

5. Corrosion, C-2: Both sides of the weir structure show moderate signs of corrosion. The underwater areas exhibit clusters of corrosion blisters with minor pitting. Above the water line, especially in the 12 inches below the concrete cap we observed corrosion with scaling and flaking of the steel sheet pile. There is no evidence of any coating on the steel sheet piling weir wall. However there were no indications of through holes in the steel. Because of the environmentally sensitive location of the structure. Prepping and coating the steel wall surfaces is not practical. Any effective coating repair would require de-watering operations. Monitor the steel wall for significant increases in corrosion, scaling, pitting and evidence of through holes.

6. Misc. Several sandbags were placed on top of the weir concrete cap, some of them fell on the fresh water side of the wall. Considerations should be made for a more permanent and effective design to raise the top of weir elevation to prevent overtopping.

With the recommended repairs we anticipate a remaining useful life of 7 – 10 years. Probable construction costs of the recommended repairs and replacement of the main weir and aluminum sheet pile side walls are given in Appendix C.

Unit 20 Juno Isles Severing/Salinity Structure Assessment
Underwater

1. Rating Scales

Rating Scale used for the Overall Structure Rating

The overall structure is rated from C-1 to C-5 Critical, based on the impact and extent of the deficiencies, and on the timeframe and involvement of the recommended corrective actions.

Overall Rating	Description for the Overall Structure	Application
C1	All old deficiencies noted from the previous inspection have been corrected.	Applied when no further action is recommended for the structure.
C2	Most old deficiencies noted from the previous inspection have been corrected.	Applied when the overall recommendation is to monitor minor deficiencies. Deficiencies will generally be re-evaluated at the next five-year inspection of the structure.
C3	Deficiencies have been identified and/or several old deficiencies noted in the last inspection have not been corrected.	Applied when the overall recommendation is to correct deficiencies.
C4	Serious deficiencies exist that if not immediately corrected may lead to or cause deterioration of the structure.	Applied when the overall recommendation is to correct serious deficiencies that if not corrected in a timely manner will impact the operation of the structure.
C5	Major deficiencies exist such that the structural integrity of the structure will not likely withstand a major flood event.	Applied when the overall recommendation is to correct major deficiencies as soon as possible to restore structural integrity.
C5 Critical	Emergency deficiencies exist that must be addressed immediately. Deficiencies include those that impede operation of the structure or jeopardize public safety.	Applied when immediate repairs are recommended in order to restore operational capability or address public safety issues. Generally the District would respond by dispatching its Field Station personnel to triage the deficiency (e.g., block access to the structure, reduced structure operating capacity) until repairs can be performed. Responding District design engineers would be alerted to fast-track repairs if triage does not ameliorate the deficiencies.

Unit 20 Juno Isles Severeing/Salinity Structure Assessment
Underwater

Rating Scale used for Individual Deficiencies for a Structure:

C-1 = No Deficiencies Noted

C-2 = Monitor condition at next dive inspection, in five (5) years.

C-3 = Schedule repair/replacement, for routine items.

C-4 = Schedule repair/replacement, for safety items, or items that will hinder operation if not corrected.

C-5 = Repair/replace immediately, for structural items.

C-5 Critical = Repair/replace immediately, for operational items

2. Project Team

The underwater inspection team was led by Sasha Kishore. The project personnel, their organization, and their responsibilities are as follows:

Individual	Company	Role	Responsibilities
Jeffrey Bergmann	Bridge Design	Professional Engineer	Oversee team & work products
Sasha Kishore	Bridge Design	Engineering Tech	Lead Dive Inspection
Kerry Dillon	Tetra Tech	Dive Supervisor	Monitor diver & dive equipment
Jake Fortin	Tetra Tech	Diver 1	Perform dive inspection
Jon Raskin	Tetra Tech	Diver 2	Standby for dive inspection
Mike Mendoza	Tetra Tech	Dive Tender	Tend to lines for diver

3. Site Drawing / Sketch

The location(s) are marked in RED for each deficiency, C-2 and higher, identified from the underwater inspection of the structure. A legend is provided in RED listing the unique item number, C-rating (from C-5 Critical down to C-2), finding number & finding name.



No.	C - Rating	Description
1	C-4	Erosion at north seawall.
2	C-4	Wide, open joint at intersection of main weir wall and north adjacent wall.
3	C-4	Erosion at south seawall.
4	C-3	Spall in concrete cap.
5	C-3	Spall in concrete cap.
6	C-2	Corrosion on steel sheet pile on main weir wall.
7	C-1	Sandbags on top of wall and on mud line at fresh water side of wall

4. Detailed Inspection Log

Findings and recommendations for elements rated C-3 and higher are detailed below.

<u>Checklist No.:</u>	<u>C-Rating:</u>	<u>Photo Description:</u>
1	C-4	Erosion of backfill at north aluminum seawall
<u>Deficiency:</u> Significant erosion was observed at the north adjacent sheet pile wall with large, long and deep voids on the backfill side of the north wall. Tie rod anchors are exposed.		
<u>Recommendation:</u> Backfill the wall with #57 stone with filter fabric and re-sod the area.		



Unit 20 Juno Isles Severing/Salinity Structure Assessment
Underwater

<u>Checklist No.:</u> 1	<u>C-Rating:</u> C-4	<u>Photo Description:</u> Erosion of mud line on waterside of north aluminum seawall
<u>Deficiency:</u> Significant erosion was observed at the north adjacent sheet pile wall with large, long and deep voids on the backfill side of the north wall. Tie rod anchors are exposed.		
<u>Recommendation:</u> Backfill the wall with #57 stone with filter fabric and re-sod the area.		



Unit 20 Juno Isles Severing/Salinity Structure Assessment
Underwater

<u>Checklist No.:</u>	<u>C-Rating:</u>	<u>Photo Description:</u>
1	C-4	Erosion of mud line on waterside of north aluminum seawall
<u>Deficiency:</u> Significant erosion was observed at the north adjacent sheet pile wall with large, long and deep voids on the backfill side of the north wall. Tie rod anchors are exposed.		
<u>Recommendation:</u> Backfill the wall with #57 stone with filter fabric and re-sod the area.		



Unit 20 Juno Isles Severing/Salinity Structure Assessment
Underwater

<u>Checklist No.:</u> 1	<u>C-Rating:</u> C-4	<u>Photo Description:</u> Normal mud line in areas not affected.
<u>Deficiency:</u> Significant erosion was observed at the north adjacent sheet pile wall with large, long and deep voids on the backfill side of the north wall. Tie rod anchors are exposed.		
<u>Recommendation:</u> Backfill the wall with #57 stone with filter fabric and re-sod the area.		



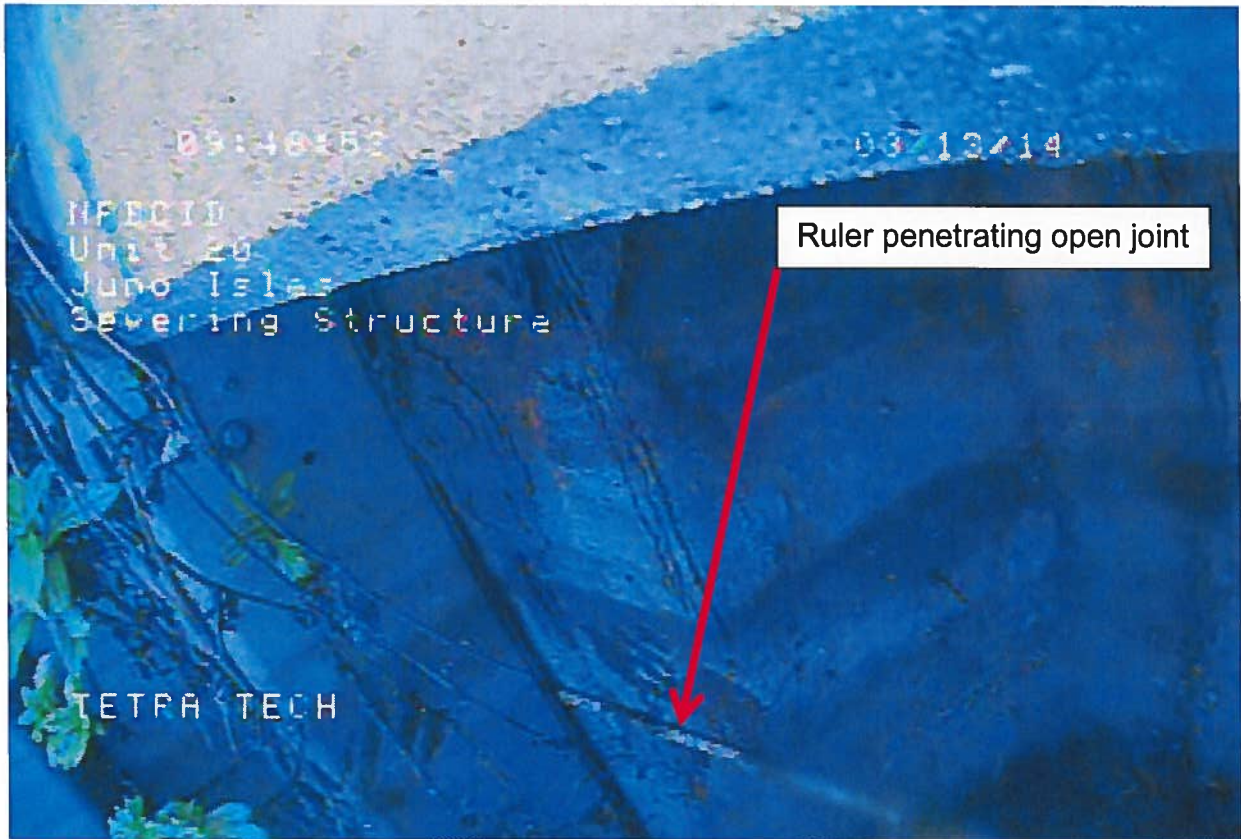
Unit 20 Juno Isles Severing/Salinity Structure Assessment
Underwater

<u>Checklist No.:</u> 2	<u>C-Rating:</u> C-4	<u>Photo Description:</u> Open joint at north end of weir wall, ½ in wide.
<u>Deficiency:</u> The joint where the north wall meets the weir wall, we observed a gap approximately 1/2 inch wide with 18 inches of penetration.		
<u>Recommendation:</u> Seal the open joint with a grout sock, full height above and below the water line.		



Unit 20 Juno Isles Severing/Salinity Structure Assessment
Underwater

<u>Checklist No.:</u> 2	<u>C-Rating:</u> C-4	<u>Photo Description:</u> Open joint at north end of weir wall, 18 in deep.
<u>Deficiency:</u> The joint where the north wall meets the weir wall, we observed a gap approximately 1/2 inch wide with 18 inches of penetration.		
<u>Recommendation:</u> Seal the open joint with grout sock, full height above and below the water line.		



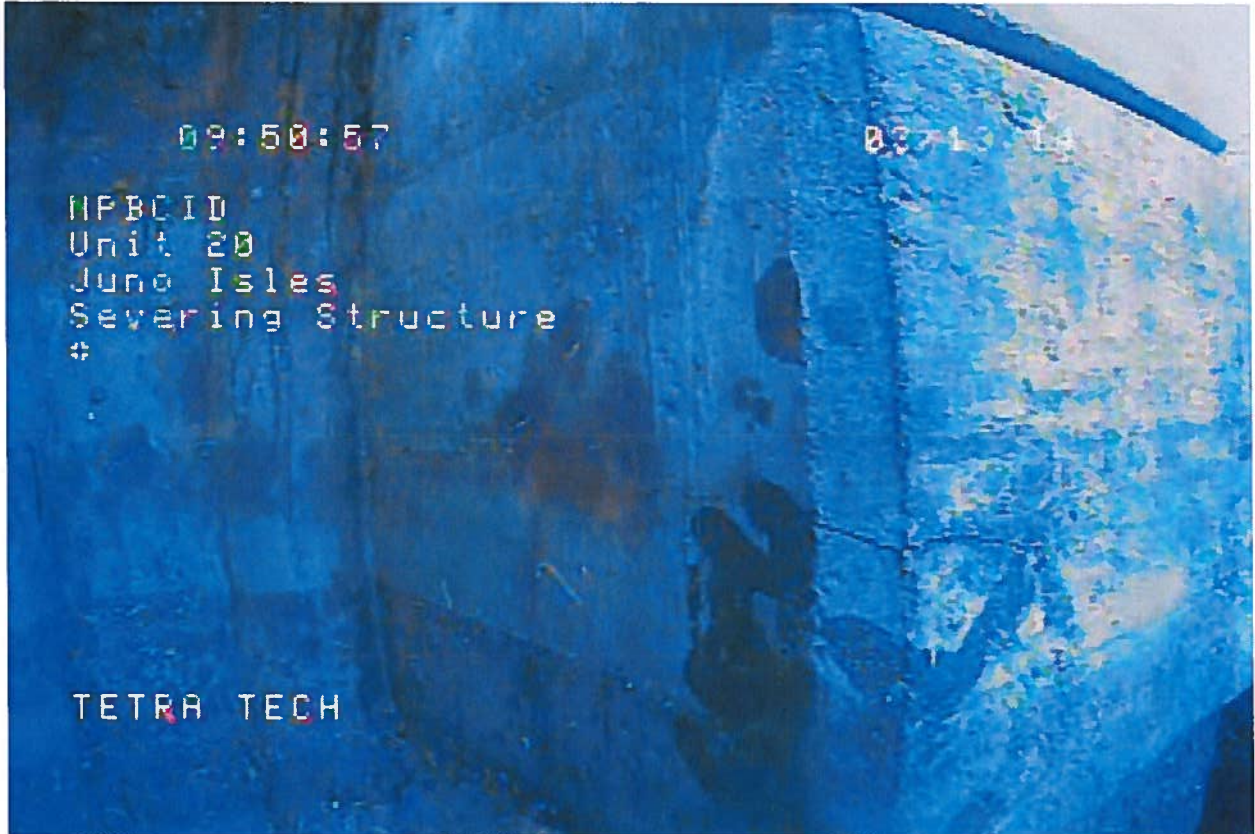
Unit 20 Juno Isles Severing/Salinity Structure Assessment
Underwater

<u>Checklist No.:</u> 3	<u>C-Rating:</u> C-4	<u>Photo Description:</u> Erosion of backfill at south aluminum seawall
<u>Deficiency:</u> Significant erosion was observed at the south adjacent sheet pile wall. Tie rod anchors are exposed.		
<u>Recommendation:</u> Backfill the wall with #57 stone with filter fabric and re-sod the area.		



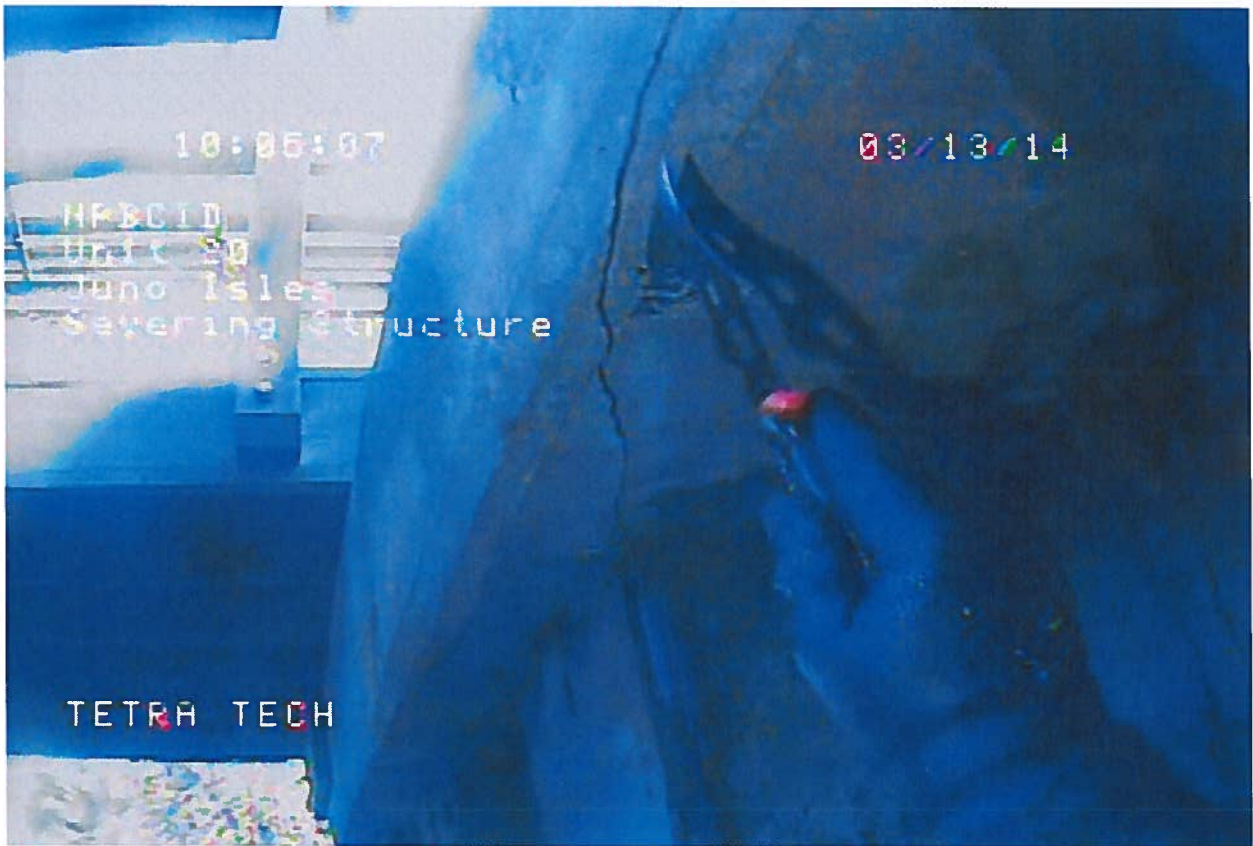
Unit 20 Juno Isles Severing/Salinity Structure Assessment
Underwater

<u>Checklist No.:</u> 4	<u>C-Rating:</u> C-3	<u>Photo Description:</u> Concrete Crack / Spall
<u>Deficiency:</u> There is a significantly wide crack at the bottom corner of the north end of the concrete cap.		
<u>Recommendation:</u> Excavate damaged and fractured concrete and provide concrete restoration.		



Unit 20 Juno Isles Severing/Salinity Structure Assessment
Underwater

<u>Checklist No.:</u> 5	<u>C-Rating:</u> C-3	<u>Photo Description:</u> Concrete Crack / Spall
<u>Deficiency:</u> There is a spall on the concrete cap approximately 3 ft from the south end of the wall.		
<u>Recommendation:</u> Excavate damaged and fractured concrete and provide concrete restoration.		



Unit 20 Juno Isles Severing/Salinity Structure Assessment
Underwater

Checklist No.:	C-Rating:	Photo Description:
6	C-2	Corrosion (Scaling & Flaking)
<u>Deficiency:</u> Above the water line, especially in the 12 inches below the concrete cap we observed corrosion with scaling and flaking of the steel sheet pile.		
<u>Recommendation:</u> Monitor the steel wall for significant increases in corrosion, scaling, pitting and evidence of through holes.		



Unit 20 Juno Isles Severing/Salinity Structure Assessment
Underwater

<u>Checklist No.:</u>	<u>C-Rating:</u>	<u>Photo Description:</u>
7	Misc	Sandbags on top of weir cap



APPENDIX A
EXPOSING AND UNDERCUTTING OF REINFORCING STEEL¹

These details are applicable to horizontal, vertical and overhead locations. They are also applicable to removal by hydro-demolition; hydro-milling, pneumatic or hydraulic impact breakers.

1. Remove loose or delaminated concrete above corroded reinforcing steel.
2. Once initial removals are made, proceed with the undercutting of all exposed corroded bars. Provide 3/4" minimum clearance between exposed rebars and surrounding concrete or 1/4" larger than the largest aggregate in repair material, whichever is greater.
3. Concrete removals shall extend along the bars to locations along the bar free of bond inhibiting corrosion, and where the bar is well bonded to the surrounding concrete.
4. If non-corroded reinforcing steel is exposed care shall be taken not to damage the bar's bond to the surrounding concrete. If bond between the bar and concrete is broken, undercutting of the bar shall be required.
5. Any reinforcement which is loose shall be secured in place by tying to other secured bars by other approved methods.
6. All heavy corrosion and scale shall be removed from the bar as necessary to promote maximum bond of replacement material. Oil free abrasives blast is the preferred method.
7. If reinforcing steel has lost 20% of its cross section or more, either replace the bar or add a supplemental bar over the affected section, with lap lengths per ACI 318 and AASHTO manual.
8. After removal of delaminated concrete and undercutting of exposed reinforcing steel, remove additional concrete as required to provide minimum required thickness of repair material.
9. At edge locations, provide right angle cuts to the concrete surface with either of the by providing a saw cut 1/2" or less as required to avoid cutting reinforcing steel. AVOID FEATHER EDGES.
10. After removals and edge conditioning are complete, remove bond inhibiting material (dirt, concrete slurry, loosely bonded aggregates, etc) by abrasive blasting or high pressure water blasting. Check the concrete surfaces after cleaning to insure surface is free from additional loose aggregate and that additional delaminations are not present.
11. If hydro-demolition is used, cement and particulate slurry must be removed from the prepared surfaces before the slurry hardens.

¹ Based on ICRI Technical Guideline No. 03730

APPENDIX B
Concrete Restoration

1. Remove all loose and spalling concrete to sound material per the "Exposing and Undercutting of Reinforcing Steel Procedure".
2. Apply corrosion inhibitor / bonding agent with a brush to reinforcing steel and concrete surfaces receiving new concrete, per manufacturer's recommendations. Use SikaArmotec110 EpoCem or approved equal.
3. Apply 5,500 psi (min.) repair mortar suitable for overhead & vertical applications, per manufacturer's recommendations. Use SikaRepair® 223 or approved equal. For repairs greater than 1 inch in depth, the use of SikaRepair 222 extended with coarse aggregate, and appropriate formwork is also recommended.
4. Wet cure a minimum of three days, or per manufacturer's recommendations, whichever is greater.

APPENDIX C
Probable Construction Costs

BRIDGE DESIGN ASSOCIATES
 1402 ROYAL PALM BEACH BLVD.
 BLDG. 200
 ROYAL PALM BEACH, FL 33411
 561-686-3660 OFFICE, 561-686-3664 FAX
 14-528 NPBCID Unit 20

Replacement Cost

Description	Unit	Qty	Unit Cost	Cost
Mobilization	LS	1	\$ 10,000.00	\$ 10,000
Remove Existing Cap in Sidewalls	LS	1	\$ 5,000.00	\$ 5,000
New Steel Wall Weir	LF	90	\$ 1,550.00	\$ 139,500
New Conc Cap Weir	LF	90	\$ 375.00	\$ 33,750
New Steel Wall Sidewalls	LF	260	\$ 1,300.00	\$ 338,000
New Conc Cap Sidewalls	LF	260	\$ 250.00	\$ 65,000
				\$ -
				\$ -
				\$ -
Estimated Cost Subtotal				\$ 591,250
10% Contingency				\$ 59,125
5% Performance Bonds & Insurance				\$ 29,563
Total Estimated Cost				\$ 679,938
			Use	\$ 680,000

[Signature]
 No. 50159
 4/9/14
 STATE OF FLORIDA
 PROFESSIONAL ENGINEER
 R. BERGMANN
 Date: 04/09/14
 Jeffrey R. Bergmann, P.E.
 Florida P.E. No. 50159

BRIDGE DESIGN ASSOCIATES
 1402 ROYAL PALM BEACH BLVD.
 BLDG. 200
 ROYAL PALM BEACH, FL 33411
 561-686-3660 OFFICE, 561-686-3664 FAX
 14-528 NPBCID Unit 20

Repair Cost

Description	Unit	Qty	Unit Cost	Cost
Mobilization	LS	1	\$ 5,000.00	\$ 5,000
Seal North Vertical Joint (Grout Sock)	LS	1	\$ 4,000.00	\$ 4,000
Backfill #57 Stone+ Filter Cloth	LF	130	\$ 175.00	\$ 22,750
Sod	LS	1	\$ 1,000.00	\$ 1,000
General Site Restoration	LS	1	\$ 4,000.00	\$ 4,000
Concrete Restoration on Weir Cap	EA	1	\$ 6,000.00	\$ 6,000
				\$ -
				\$ -
				\$ -
Estimated Cost Subtotal				\$ 42,750
10% Contingency				\$ 4,275
5% Performance Bonds & Insurance				\$ 2,138
Total Estimated Cost				\$ 49,163
				\$ 50,000

[Signature]
 4/9/14
 No. 50159
 *
 STATE OF
 FLORIDA
 PROFESSIONAL ENGINEER
 Use

Jeffrey R. Bergmann, P.E. Date: 04/09/14
 Florida P.E. No. 50159

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

Description	Bank Balance			% of	Interest Rates		
	Current Month	Prior Month	Prior Year	Investments	Current Month	Prior Month	This Month Last Year
Pooled Cash Accounts:							
Wells Fargo (2)	\$ 14,556,959	\$ 14,556,959	\$ 23,182,006	17.9%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 4,983,433	\$ 4,983,433	\$ 11,966,649	6.1%	0.15%	0.15%	0.25%
FL FIT CP Pool Investments	\$ -	\$ -	\$ -	0.0%	0.00%	0.00%	0.00%
FL FIT PDP Investments	\$ -	\$ -	\$ -	0.0%	0.00%	0.00%	0.00%
Dreyfus Govt Cash Mgmt (DR289)	\$ 4,000,484	\$ 4,000,484	\$ 1,564,903	4.9%	0.03%	0.03%	0.08%
Dreyfus Pfd MM (DR194)	\$ 9,001,053	\$ 9,001,053	\$ 1,076,974	11.1%	0.05%	0.03%	0.20%
Dreyfus Trsy Agy (DR521)	\$ 4,000,307	\$ 4,000,307	\$ 1,034,896	4.9%	0.01%	0.01%	0.08%
JP Morgan USTrsy (J3918)	\$ 8,000,463	\$ 8,000,463	\$ 3,576,596	9.8%	0.01%	0.02%	0.09%
Total Pooled Cash	\$ 44,542,699	\$ 44,542,699	\$ 42,402,024				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 10,265,330	\$ 10,265,330	\$ 10,409,776	12.6%	0.00%	0.00%	0.00%
Reserve Funds	\$ 11,948,640	\$ 11,948,640	\$ 11,570,786	14.7%	0.00% - 2.70%	0.00% - 2.70%	0.00% - 2.75%
Project Funds	\$ 14,659,988	\$ 14,659,988	\$ 7,348,739	18.0%	0.00%	0.00%	0.00%
Total Trust Monies	\$ 36,873,957	\$ 36,873,957	\$ 29,329,301				
GRAND TOTAL	\$ 81,416,656	\$ 81,416,656	\$ 71,731,325				

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 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	113,330	112,604	726
Intergovernmental revenues	0	0	0
Investment income	324	0	324
Miscellaneous	800	0	800
Total Revenues:	<u>114,454</u>	<u>112,604</u>	<u>1,850</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	5,100	4,000	(1,100)
ENGINEERING-PERMITS	161	0	(161)
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	687	821	134
CHEMICAL WEED CONTROL	10,506	14,008	3,502
MOWING SERVICES	19,522	28,140	8,618
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	393	567	174
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	45,000	50,000	5,000
REPAIR & MAINT - GENERAL	350	2,500	2,150
REPAIR & MAINT-TELEMETRY	81	1,000	919
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	3,900	5,500	1,600
Other	<u>501</u>	<u>470</u>	<u>(31)</u>
Total Physical Environment	86,202	108,506	22,304
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	<u>1,729</u>	<u>2,706</u>	<u>977</u>
Total Capital outlay	<u>1,729</u>	<u>2,706</u>	<u>977</u>
Total Expenditures:	<u>87,932</u>	<u>111,212</u>	<u>23,280</u>
Excess (deficiency) of revenues over expenditures	<u>26,523</u>	<u>1,392</u>	<u>25,131</u>
Other financing sources (uses):			
Transfers out	<u>(47,607)</u>	<u>(56,509)</u>	<u>8,902</u>
Total Other financing sources (uses):	<u>(47,607)</u>	<u>(56,509)</u>	<u>8,902</u>
Net change in fund balance	(21,085)	(55,117)	34,032
Fund balances, beginning of year	<u>238,514</u>	<u>0</u>	<u>238,514</u>
Total Fund balances, beginning of year	<u>238,514</u>	<u>0</u>	<u>238,514</u>
Fund balance, end of period	<u>217,429</u>	<u>(55,117)</u>	<u>272,546</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	274,138	273,662	476
Intergovernmental revenues	0	0	0
Investment income	502	0	502
Miscellaneous	3,354	0	3,354
Total Revenues:	<u>277,994</u>	<u>273,662</u>	<u>4,332</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	3,159	500	(2,659)
ENGINEERING-PERMITS	536	0	(536)
ENVIRONMENTAL LIASON	0	0	0
LEGAL SERVICES	11,385	500	(10,885)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,538	1,838	300
CHEMICAL WEED CONTROL	12,970	17,293	4,323
MOWING SERVICES	7,717	11,124	3,407
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	10,552	30,401	19,849
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	6,350	8,000	1,650
REPAIR & MAINT - GENERAL	905	4,500	3,595
REPAIR & MAINT-TELEMETRY	167	1,500	1,333
REPAIR & MAINT-CULVERTS	42,280	1,000	(41,280)
REPAIR & MAINT - GATE	0	800	800
R&M- Aerator refurbishments	5,095	6,250	1,155
Other	16,264	16,641	377
Total Physical Environment	<u>118,918</u>	<u>100,597</u>	<u>(18,321)</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	18,900	22,000	3,100
MACHINERY & EQUIPMENT	0	0	0
Other	7,292	11,414	4,122
Total Capital outlay	<u>26,192</u>	<u>33,414</u>	<u>7,222</u>
Total Expenditures:	<u>145,110</u>	<u>134,011</u>	<u>(11,099)</u>
Excess (deficiency) of revenues over expenditures	<u>132,884</u>	<u>139,651</u>	<u>(6,767)</u>
Other financing sources (uses):			
Transfers out	(144,784)	(179,960)	35,176
Total Other financing sources (uses):	<u>(144,784)</u>	<u>(179,960)</u>	<u>35,176</u>
Net change in fund balance	(11,900)	(40,309)	28,409
Fund balances, beginning of year	383,971	0	383,971
Total Fund balances, beginning of year	<u>383,971</u>	<u>0</u>	<u>383,971</u>
Fund balance, end of period	<u>372,071</u>	<u>(40,309)</u>	<u>412,380</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2A
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	109,914	109,762	152
Intergovernmental revenues	0	0	0
Investment income	312	0	312
Miscellaneous	0	0	0
Total Revenues:	110,226	109,762	464
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,293	500	(793)
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	100	215	115
AUDITORS SERVICES	903	1,079	176
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	1,661	2,394	733
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	15,000	15,000
REPAIR & MAINT - GENERAL	14,463	12,150	(2,313)
REPAIR & MAINT-TELEMETRY	715	9,000	8,285
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	1,500	0	(1,500)
REPAIR & MAINT - GATE	0	1,200	1,200
Other	2,920	2,653	(267)
Total Physical Environment	23,555	44,941	21,386
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	23,555	44,941	21,386
Excess (deficiency) of revenues over expenditures	86,671	64,821	21,850
Other financing sources (uses):			
Transfers out	(55,119)	(70,681)	15,562
Total Other financing sources (uses):	(55,119)	(70,681)	15,562
Net change in fund balance	31,552	(5,860)	37,412
Fund balances, beginning of year	279,199	0	279,199
Total Fund balances, beginning of year	279,199	0	279,199
Fund balance, end of period	310,751	(5,860)	316,611

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2C
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	197,789	197,856	(67)
Intergovernmental revenues	53,750	0	53,750
Investment income	297	0	297
Miscellaneous	12,533	0	12,533
Total Revenues:	<u>264,369</u>	<u>197,856</u>	<u>66,513</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	4,645	5,000	355
ENGINEERING-PERMITS	2,393	0	(2,393)
LEGAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	200	430	230
AUDITORS SERVICES	990	1,183	193
CHEMICAL WEED CONTROL	1,119	1,491	372
TRASH DISPOSAL	0	1,000	1,000
PRESERVE/EXOTIC MAINT	42,992	85,000	42,009
REPAIR & MAINT-AERATORS	0	12,500	12,500
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	13	0	(13)
REPAIR & MAINT-ROADS	7,642	10,000	2,358
REPAIR & MAINT-CULVERTS	0	0	0
R&M- Aerator refurbishments	0	0	0
Other	4,804	3,515	(1,289)
Total Physical Environment	<u>64,797</u>	<u>130,119</u>	<u>65,322</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>64,797</u>	<u>130,119</u>	<u>65,322</u>
Excess (deficiency) of revenues over expenditures	<u>199,572</u>	<u>67,737</u>	<u>131,835</u>
Other financing sources (uses):			
Transfers out	(51,001)	(37,737)	(13,264)
Total Other financing sources (uses):	<u>(51,001)</u>	<u>(37,737)</u>	<u>(13,264)</u>
Net change in fund balance	148,570	30,000	118,570
Fund balances, beginning of year	<u>222,239</u>	<u>0</u>	<u>222,239</u>
Total Fund balances, beginning of year	<u>222,239</u>	<u>0</u>	<u>222,239</u>
Fund balance, end of period	<u>370,809</u>	<u>30,000</u>	<u>340,809</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	298,764	291,951	6,813
Intergovernmental revenues	0	0	0
Investment income	475	0	475
Miscellaneous	6,769	0	6,769
Total Revenues:	<u>306,008</u>	<u>291,951</u>	<u>14,057</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	38	15,000	14,963
ENGINEERING-PERMITS	600	0	(600)
LEGAL SERVICES	7,838	500	(7,338)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,110	1,327	217
CHEMICAL WEED CONTROL	19,000	27,387	8,387
MOWING SERVICES	20,151	38,046	17,895
TRASH DISPOSAL	850	1,000	150
LANDSCAPE MAINTENANCE	525	756	231
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	4,800	4,800
REPAIR & MAINT-AERATORS	0	3,786	3,786
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	24,750	67,000	42,250
REPAIR & MAINT - GENERAL	1,550	6,000	4,450
REPAIR & MAINT-TELEMETRY	179	8,000	7,821
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	700	700
Other	3,293	3,445	152
Total Physical Environment	<u>79,882</u>	<u>177,747</u>	<u>97,865</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	2,188	3,425	1,237
Total Capital outlay	<u>2,188</u>	<u>3,425</u>	<u>1,237</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>82,070</u>	<u>181,172</u>	<u>99,102</u>
Excess (deficiency) of revenues over expenditures	<u>223,938</u>	<u>110,779</u>	<u>113,159</u>
Other financing sources (uses):			
Transfers out	(88,074)	(109,495)	21,421
Total Other financing sources (uses):	<u>(88,074)</u>	<u>(109,495)</u>	<u>21,421</u>
Net change in fund balance	135,864	1,284	134,580
Fund balances, beginning of year	<u>260,478</u>	<u>0</u>	<u>260,478</u>
Total Fund balances, beginning of year	<u>260,478</u>	<u>0</u>	<u>260,478</u>
Fund balance, end of period	<u>396,342</u>	<u>1,284</u>	<u>395,058</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3A
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	130,779	130,509	270
Intergovernmental revenues	0	0	0
Investment income	440	0	440
Miscellaneous	250	0	250
Total Revenues:	<u>131,469</u>	<u>130,509</u>	<u>960</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	12,000	12,000
ENGINEERING-PERMITS	693	0	(693)
LEGAL SERVICES	7,264	500	(6,764)
FINANCIAL CONS./ADVISOR	100	215	115
IT Services	0	0	0
AUDITORS SERVICES	1,180	1,410	230
CHEMICAL WEED CONTROL	5,466	7,879	2,413
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	9,758	27,028	17,270
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	2,950	3,000	50
REPAIR & MAINT-ROADS	0	23,000	23,000
REPAIR & MAINT-CULVERTS	10,500	1,500	(9,000)
REPAIR & MAINT - GATE	0	0	0
Repairs & Maint - Catch Basins	4,383	20,000	15,617
R&M- Aerator refurbishments	10,190	12,500	2,310
REPAIR & MAINT- STREET SWEEP	10,157	15,000	4,844
Other	20,568	27,317	6,749
Total Physical Environment	<u>83,208</u>	<u>151,599</u>	<u>68,391</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>83,208</u>	<u>151,599</u>	<u>68,391</u>
Excess (deficiency) of revenues over expenditures	<u>48,261</u>	<u>(21,090)</u>	<u>69,351</u>
Other financing sources (uses):			
Transfers out	(52,968)	(58,193)	5,225
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(52,968)</u>	<u>(58,193)</u>	<u>5,225</u>
Net change in fund balance	<u>(4,707)</u>	<u>(79,283)</u>	<u>74,576</u>
Fund balances, beginning of year	<u>413,781</u>	<u>0</u>	<u>413,781</u>
Total Fund balances, beginning of year	<u>413,781</u>	<u>0</u>	<u>413,781</u>
Fund balance, end of period	<u>409,074</u>	<u>(79,283)</u>	<u>488,357</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 4
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	393,648	392,468	1,180
Intergovernmental revenues	0	0	0
Investment income	976	0	976
Miscellaneous	1,769	0	1,769
Total Revenues:	<u>396,393</u>	<u>392,468</u>	<u>3,925</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	50	500	451
ENGINEERING-PERMITS	463	0	(463)
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,789	2,138	349
CHEMICAL WEED CONTROL	11,506	16,585	5,079
MOWING SERVICES	13,291	19,158	5,867
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	1,093	1,575	482
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	28,355	56,310	27,955
REPAIR & MAINT-CANAL/LAKE	11,200	10,000	(1,200)
REPAIR & MAINT - GENERAL	5,636	10,000	4,364
REPAIR & MAINT-TELEMETRY	89	5,000	4,911
REPAIR & MAINT-CULVERTS	16,886	2,000	(14,886)
REPAIR & MAINT - GATE	390	800	410
R&M- Aerator refurbishments	0	0	0
Other	35,517	43,803	8,286
Total Physical Environment	<u>126,264</u>	<u>169,369</u>	<u>43,105</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	7,000	7,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	6,988	10,939	3,951
Total Capital outlay	<u>6,988</u>	<u>17,939</u>	<u>10,951</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>133,253</u>	<u>187,308</u>	<u>54,056</u>
Excess (deficiency) of revenues over expenditures	<u>263,141</u>	<u>205,160</u>	<u>57,981</u>
Other financing sources (uses):			
Transfers out	(138,749)	(165,160)	26,411
Total Other financing sources (uses):	<u>(138,749)</u>	<u>(165,160)</u>	<u>26,411</u>
Net change in fund balance	124,392	40,000	84,392
Fund balances, beginning of year	<u>497,068</u>	<u>0</u>	<u>497,068</u>
Total Fund balances, beginning of year	<u>497,068</u>	<u>0</u>	<u>497,068</u>
Fund balance, end of period	<u>621,460</u>	<u>40,000</u>	<u>581,460</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	284,554	284,279	275
Intergovernmental revenues	0	0	0
Investment income	581	0	581
Miscellaneous	7,560	0	7,560
Total Revenues:	<u>292,695</u>	<u>284,279</u>	<u>8,416</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	5,877	4,000	(1,877)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	849	3,648	2,799
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	999	1,194	195
CHEMICAL WEED CONTROL	7,100	9,467	2,367
MOWING SERVICES	8,146	11,742	3,596
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	4,000	2,000	(2,000)
REPAIR & MAINT - GENERAL	2,900	2,000	(900)
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	500	500
Other	2,796	2,834	38
Total Physical Environment	<u>32,666</u>	<u>38,135</u>	<u>5,469</u>
Capital outlay	12,534	10,141	(2,393)
Principal	0	75,726	75,726
Interest	0	53,625	53,625
Total Expenditures:	<u>45,200</u>	<u>177,627</u>	<u>132,427</u>
Excess (deficiency) of revenues over expenditures	<u>247,495</u>	<u>106,652</u>	<u>140,843</u>
Other financing sources (uses):			
Transfers out	(77,357)	(84,165)	6,808
Total Other financing sources (uses):	<u>(77,357)</u>	<u>(84,165)</u>	<u>6,808</u>
Net change in fund balance	170,138	22,487	147,651
Fund balances, beginning of year	<u>379,749</u>	<u>0</u>	<u>379,749</u>
Total Fund balances, beginning of year	<u>379,749</u>	<u>0</u>	<u>379,749</u>
Fund balance, end of period	<u>549,888</u>	<u>22,487</u>	<u>527,401</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5A
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	332,523	331,925	598
Intergovernmental revenues	0	0	0
Investment income	1,301	0	1,301
Miscellaneous	14,916	0	14,916
Total Revenues:	<u>348,739</u>	<u>331,925</u>	<u>16,814</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	15,402	8,000	(7,402)
ENGINEERING-PERMITS	1,635	0	(1,635)
LEGAL SERVICES	5,464	1,000	(4,464)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,030	1,231	201
MARSH MAINT-LITTORAL ZONE	488	15,568	15,081
CHEMICAL WEED CONTROL	24,018	32,024	8,006
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
REPAIR & MAINT-ROADS	11,460	28,500	17,040
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	0	0
Repairs & Maint - Catch Basins	0	20,000	20,000
Other	12,645	16,287	3,642
Total Physical Environment	<u>72,141</u>	<u>125,360</u>	<u>53,219</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	260,000	260,000
CULVERTS/STRUCTURES	0	0	0
Other	125	0	(125)
Total Capital outlay	<u>125</u>	<u>260,000</u>	<u>259,875</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>72,266</u>	<u>385,360</u>	<u>313,094</u>
Excess (deficiency) of revenues over expenditures	<u>276,473</u>	<u>(53,435)</u>	<u>329,908</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(96,861)	(121,347)	24,486
Total Other financing sources (uses):	<u>(96,861)</u>	<u>(121,347)</u>	<u>24,486</u>
Net change in fund balance	179,612	(174,782)	354,394
Fund balances, beginning of year	<u>1,328,203</u>	<u>0</u>	<u>1,328,203</u>
Total Fund balances, beginning of year	<u>1,328,203</u>	<u>0</u>	<u>1,328,203</u>
Fund balance, end of period	<u>1,507,815</u>	<u>(174,782)</u>	<u>1,682,597</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5B
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	73,405	73,247	158
Intergovernmental revenues	0	0	0
Investment income	174	0	174
Miscellaneous	0	0	0
Total Revenues:	<u>73,580</u>	<u>73,247</u>	<u>333</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	100	215	115
AUDITORS SERVICES	563	673	110
LANDSCAPE MAINTENANCE	1,894	2,730	836
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	3,786	3,786
REPAIR & MAINT-PUMP STATN	3,503	10,000	6,497
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	21	10,000	9,979
REPAIR & MAINT - GENERAL	375	2,000	1,625
REPAIR & MAINT-TELEMETRY	22	1,500	1,478
R&M- GENERATORS	0	1,000	1,000
Other	3,816	6,814	2,998
Total Physical Environment	<u>10,295</u>	<u>42,718</u>	<u>32,423</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>10,295</u>	<u>42,718</u>	<u>32,423</u>
Excess (deficiency) of revenues over expenditures	<u>63,285</u>	<u>30,529</u>	<u>32,756</u>
Other financing sources (uses):			
Transfers out	(31,927)	(39,159)	7,232
Total Other financing sources (uses):	<u>(31,927)</u>	<u>(39,159)</u>	<u>7,232</u>
Net change in fund balance	31,357	(8,630)	39,987
Fund balances, beginning of year	<u>137,651</u>	<u>0</u>	<u>137,651</u>
Total Fund balances, beginning of year	<u>137,651</u>	<u>0</u>	<u>137,651</u>
Fund balance, end of period	<u>169,008</u>	<u>(8,630)</u>	<u>177,638</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5C
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	38,273	38,211	62
Investment income	<u>215</u>	<u>0</u>	<u>215</u>
Total Investment income	<u>215</u>	<u>0</u>	<u>215</u>
Total Revenues:	<u>38,488</u>	<u>38,211</u>	<u>277</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	390	500	110
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	489	584	95
TRASH DISPOSAL	2,550	3,400	850
LANDSCAPE MAINTENANCE	503	724	221
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT - GENERAL	100	1,500	1,400
REPAIR & MAINT-TELEMETRY	0	1,500	1,500
REPAIR & MAINT-CULVERTS	0	0	0
Other	<u>514</u>	<u>1,380</u>	<u>866</u>
Total Physical Environment	4,545	13,088	8,543
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	0	0	0
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>4,545</u>	<u>13,088</u>	<u>8,543</u>
Excess (deficiency) of revenues over expenditures	<u>33,943</u>	<u>25,123</u>	<u>8,820</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(15,872)</u>	<u>(21,923)</u>	<u>6,051</u>
Total Other financing sources (uses):	<u>(15,872)</u>	<u>(21,923)</u>	<u>6,051</u>
Net change in fund balance	18,072	3,200	14,872
Fund balances, beginning of year	<u>218,183</u>	<u>0</u>	<u>218,183</u>
Total Fund balances, beginning of year	<u>218,183</u>	<u>0</u>	<u>218,183</u>
Fund balance, end of period	<u>236,255</u>	<u>3,200</u>	<u>233,055</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5D
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	94,023	93,878	145
Intergovernmental revenues	0	0	0
Investment income	309	0	309
Miscellaneous	0	0	0
Total Revenues:	<u>94,332</u>	<u>93,878</u>	<u>454</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
Special Legislative Activities	0	0	0
AUDITORS SERVICES	716	856	140
LANDSCAPE MAINTENANCE	1,916	2,762	846
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	7,986	5,000	(2,986)
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	1,700	10,000	8,300
REPAIR & MAINT - GENERAL	300	3,000	2,700
REPAIR & MAINT-TELEMETRY	105	1,500	1,395
R&M- GENERATORS	0	1,000	1,000
Other	3,626	5,531	1,905
Total Physical Environment	<u>16,350</u>	<u>33,649</u>	<u>17,299</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	63,390	12,500	(50,890)
Total Capital outlay	<u>63,390</u>	<u>12,500</u>	<u>(50,890)</u>
Total Expenditures:	<u>79,740</u>	<u>46,149</u>	<u>(33,591)</u>
Excess (deficiency) of revenues over expenditures	<u>14,592</u>	<u>47,729</u>	<u>(33,137)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(33,471)	(38,729)	5,258
Total Other financing sources (uses):	<u>(33,471)</u>	<u>(38,729)</u>	<u>5,258</u>
Net change in fund balance	<u>(18,879)</u>	<u>9,000</u>	<u>(27,879)</u>
Fund balances, beginning of year	<u>283,995</u>	<u>0</u>	<u>283,995</u>
Total Fund balances, beginning of year	<u>283,995</u>	<u>0</u>	<u>283,995</u>
Fund balance, end of period	<u>265,116</u>	<u>9,000</u>	<u>256,116</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 7
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	100,238	100,019	219
Intergovernmental revenues	0	0	0
Investment income	397	0	397
Miscellaneous	10,639	0	10,639
Total Revenues:	111,273	100,019	11,254
Expenditures:			
Physical Environment			
ENGINEERING FEES	324	500	176
ENGINEERING-PERMITS	2,084	0	(2,084)
LEGAL SERVICES	0	500	500
WATER QUALITY	3,195	3,697	503
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	592	707	115
CHEMICAL WEED CONTROL	3,926	5,234	1,308
MOWING SERVICES	11,576	16,686	5,110
TRASH DISPOSAL	0	1,200	1,200
LANDSCAPE MAINTENANCE	175	252	77
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,950	5,000	2,050
REPAIR & MAINT - GENERAL	175	1,000	825
REPAIR & MAINT-TELEMETRY	89	0	(89)
REPAIR & MAINT - GATE	1,900	2,000	100
Other	1,116	1,501	385
Total Physical Environment	28,100	38,277	10,177
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	2,193	3,432	1,239
Total Capital outlay	2,193	3,432	1,239
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	30,293	41,709	11,416
Excess (deficiency) of revenues over expenditures	80,981	58,310	22,671
Other financing sources (uses):			
Transfers out	(47,846)	(62,058)	14,212
Total Other financing sources (uses):	(47,846)	(62,058)	14,212
Net change in fund balance	33,135	(3,748)	36,883
Fund balances, beginning of year	341,183	0	341,183
Total Fund balances, beginning of year	341,183	0	341,183
Fund balance, end of period	374,318	(3,748)	378,066

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	97,579	97,423	156
Intergovernmental revenues	0	0	0
Investment income	302	0	302
Miscellaneous	0	0	0
Total Revenues:	<u>97,880</u>	<u>97,423</u>	<u>457</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	97	500	403
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	358	500	143
WATER QUALITY	2,635	5,510	2,875
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	597	713	116
CHEMICAL WEED CONTROL	2,665	3,553	888
MOWING SERVICES	6,002	8,652	2,650
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	262	378	116
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	5,000	5,000
REPAIR & MAINT - GENERAL	503	1,500	997
REPAIR & MAINT-TELEMETRY	45	4,500	4,455
REPAIR & MAINT-CULVERTS	0	1,500	1,500
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT - IRRIGATION	0	0	0
Other	1,084	1,135	51
Total Physical Environment	<u>14,247</u>	<u>34,941</u>	<u>20,694</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	7,000	7,000
CULVERTS/STRUCTURES	0	0	0
Other	1,432	2,241	809
Total Capital outlay	<u>1,432</u>	<u>9,241</u>	<u>7,809</u>
Interest	0	0	0
Total Expenditures:	<u>15,679</u>	<u>44,182</u>	<u>28,503</u>
Excess (deficiency) of revenues over expenditures	<u>82,201</u>	<u>53,241</u>	<u>28,960</u>
Other financing sources (uses):			
Transfers out	(58,440)	(69,365)	10,925
Total Other financing sources (uses):	<u>(58,440)</u>	<u>(69,365)</u>	<u>10,925</u>
Net change in fund balance	23,761	(16,124)	39,885
Fund balances, beginning of year	307,330	0	307,330
Total Fund balances, beginning of year	<u>307,330</u>	<u>0</u>	<u>307,330</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 9
 From 10/1/2020 Through 7/31/2021
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	331,092	(16,124)	347,216

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	635,501	633,216	2,285
Intergovernmental revenues	0	0	0
Investment income	1,360	0	1,360
Miscellaneous	1,034	0	1,034
Total Revenues:	<u>637,894</u>	<u>633,216</u>	<u>4,678</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	3,613	1,000	(2,613)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	908	500	(408)
WATER QUALITY	788	1,384	596
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,342	3,993	651
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	22,173	23,906	1,733
MOWING SERVICES	9,432	13,596	4,164
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	1,726	2,488	762
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	68,400	125,400	57,000
UPLAND MAINTENANCE	3,188	11,329	8,141
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	40,768	66,941	26,173
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	949	12,000	11,051
REPAIR & MAINT-TELEMTRY	673	3,000	2,327
REPAIR & MAINT-ROADS	24,921	35,000	10,079
REPAIR & MAINT-CULVERTS	0	2,000	2,000
REPAIR & MAINT - GATE	0	500	500
R&M- Aerator refurbishments	10,190	12,500	2,310
R & M PRESERVE STRUCTURES	18,803	35,000	16,197
Other	67,960	80,226	12,266
Total Physical Environment	<u>277,833</u>	<u>446,013</u>	<u>168,180</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	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>277,833</u>	<u>446,013</u>	<u>168,180</u>
Excess (deficiency) of revenues over expenditures	<u>360,061</u>	<u>187,203</u>	<u>172,858</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(142,795)</u>	<u>(181,061)</u>	<u>38,266</u>
Total Other financing sources (uses):	<u>(142,795)</u>	<u>(181,061)</u>	<u>38,266</u>
Net change in fund balance	217,266	6,142	211,124
Fund balances, beginning of year			
	<u>1,159,445</u>	<u>0</u>	<u>1,159,445</u>
Total Fund balances, beginning of year	<u>1,159,445</u>	<u>0</u>	<u>1,159,445</u>
Fund balance, end of period	<u><u>1,376,711</u></u>	<u><u>6,142</u></u>	<u><u>1,370,569</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	533,945	531,979	1,966
Intergovernmental revenues	0	0	0
Investment income	1,058	0	1,058
Miscellaneous	(175)	0	(175)
Total Revenues:	<u>534,827</u>	<u>531,979</u>	<u>2,848</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	100	215	115
AUDITORS SERVICES	2,889	3,452	563
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	9,472	10,213	741
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	1,311	1,890	579
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	68,605	125,400	56,795
UPLAND MAINTENANCE	7,792	27,692	19,900
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	24,818	31,909	7,091
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	10,720	7,500	(3,220)
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	679	10,000	9,321
REPAIR & MAINT-TELEMETRY	921	3,000	2,079
REPAIR & MAINT-ROADS	19,068	35,000	15,932
REPAIR & MAINT-CULVERTS	27,189	11,250	(15,939)
REPAIR & MAINT - GATE	0	400	400
R&M- Aerator refurbishments	5,207	6,250	1,043
R & M PRESERVE STRUCTURES	15,226	35,000	19,774
Other	43,442	51,793	8,351
Total Physical Environment	<u>237,440</u>	<u>367,214</u>	<u>129,774</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>237,440</u>	<u>367,214</u>	<u>129,774</u>
Excess (deficiency) of revenues over expenditures	<u>297,387</u>	<u>164,765</u>	<u>132,622</u>
Other financing sources (uses):			
Transfers out	(119,176)	(143,487)	24,311

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2020 Through 7/31/2021
(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>(119,176)</u>	<u>(143,487)</u>	<u>24,311</u>
Net change in fund balance	178,211	21,278	156,933
Fund balances, beginning of year	<u>867,831</u>	<u>0</u>	<u>867,831</u>
Total Fund balances, beginning of year	<u>867,831</u>	<u>0</u>	<u>867,831</u>
Fund balance, end of period	<u>1,046,043</u>	<u>21,278</u>	<u>1,024,765</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	2,227,811	2,223,100	4,711
Intergovernmental revenues	0	0	0
Investment income	4,270	0	4,270
Miscellaneous	15,982	0	15,982
Total Revenues:	<u>2,248,062</u>	<u>2,223,100</u>	<u>24,962</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	34,917	43,000	8,083
ENGINEERING-PERMITS	4,155	0	(4,155)
LEGAL SERVICES	17,215	1,000	(16,215)
WATER QUALITY	7,603	14,145	6,543
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	10,287	12,293	2,006
MARSH MAINT-LITTORAL ZONE	247,623	349,750	102,127
CHEMICAL WEED CONTROL	165,803	221,070	55,268
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	22,895	33,001	10,106
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	6,902	9,949	3,047
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	65,860	63,000	(2,860)
REPAIR & MAINT-AERATORS	154,835	217,934	63,099
REPAIR & MAINT-PUMP STATN	9,847	21,000	11,153
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	9,000	19,000	10,000
REPAIR & MAINT-BLDG	85	70,000	69,915
REPAIR & MAINT - GENERAL	4,600	10,000	5,400
REPAIR & MAINT-TELEMTRY	633	8,000	7,367
REPAIR & MAINT-ROADS	37,507	101,000	63,493
REPAIR & MAINT-CULVERTS	0	13,750	13,750
REPAIR & MAINT - GATE	1,900	3,500	1,600
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	31,318	25,000	(6,318)
R&M- Aerator refurbishments	25,531	31,250	5,719
R&M- GENERATORS	0	1,000	1,000
Other	128,845	211,627	82,782
Total Physical Environment	<u>987,361</u>	<u>1,480,519</u>	<u>493,158</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	205,000	205,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	5,031	7,093	2,062
Total Capital outlay	<u>5,031</u>	<u>212,093</u>	<u>207,062</u>
Principal	0	166,557	166,557
Interest	16,370	32,740	16,370
Total Expenditures:	<u>1,008,762</u>	<u>1,891,909</u>	<u>883,147</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Excess (deficiency) of revenues over expenditures	1,239,300	331,191	908,109
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(456,825)	(569,083)	112,258
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(456,825)	(569,083)	112,258
Net change in fund balance	782,476	(237,892)	1,020,368
Fund balances, beginning of year	2,678,267	0	2,678,267
Total Fund balances, beginning of year	2,678,267	0	2,678,267
Fund balance, end of period	3,460,743	(237,892)	3,698,635

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	49,911	49,821	90
Intergovernmental revenues	0	0	0
Investment income	165	0	165
Miscellaneous	0	0	0
Total Revenues:	<u>50,077</u>	<u>49,821</u>	<u>256</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	335	400	65
CHEMICAL WEED CONTROL	132	176	44
MOWING SERVICES	1,501	2,163	662
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	393	567	174
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,200	4,000	2,800
REPAIR & MAINT - GENERAL	93	500	407
REPAIR & MAINT-TELEMETRY	45	1,000	955
REPAIR & MAINT - GATE	1,900	3,000	1,100
Other	495	496	1
Total Physical Environment	<u>6,093</u>	<u>12,552</u>	<u>6,459</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	1,587	2,484	897
Total Capital outlay	<u>1,587</u>	<u>2,484</u>	<u>897</u>
Total Expenditures:	<u>7,680</u>	<u>15,036</u>	<u>7,356</u>
Excess (deficiency) of revenues over expenditures	<u>42,396</u>	<u>34,785</u>	<u>7,611</u>
Other financing sources (uses):			
Transfers out	(35,652)	(41,706)	6,054
Total Other financing sources (uses):	<u>(35,652)</u>	<u>(41,706)</u>	<u>6,054</u>
Net change in fund balance	6,744	(6,921)	13,665
Fund balances, beginning of year	<u>165,722</u>	<u>0</u>	<u>165,722</u>
Total Fund balances, beginning of year	<u>165,722</u>	<u>0</u>	<u>165,722</u>
Fund balance, end of period	<u>172,466</u>	<u>(6,921)</u>	<u>179,387</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12A
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	26,816	26,789	27
Intergovernmental revenues	0	0	0
Investment income	92	0	92
Miscellaneous	0	0	0
Total Revenues:	<u>26,908</u>	<u>26,789</u>	<u>119</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	142	170	28
CHEMICAL WEED CONTROL	724	1,044	320
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	1,234	7,831	6,597
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	125	1,000	875
REPAIR & MAINT-TELEMETRY	45	0	(45)
REPAIR & MAINT-CULVERTS	8,950	0	(8,950)
REPAIR & MAINT - GATE	0	0	0
R&M- Aerator refurbishments	0	0	0
Other	2,391	1,515	(876)
Total Physical Environment	<u>13,611</u>	<u>12,310</u>	<u>(1,301)</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>13,611</u>	<u>12,310</u>	<u>(1,301)</u>
Excess (deficiency) of revenues over expenditures	<u>13,297</u>	<u>14,479</u>	<u>(1,182)</u>
Other financing sources (uses):			
Transfers out	(9,099)	(9,222)	123
Total Other financing sources (uses):	<u>(9,099)</u>	<u>(9,222)</u>	<u>123</u>
Net change in fund balance	<u>4,198</u>	<u>5,257</u>	<u>(1,059)</u>
Fund balances, beginning of year	<u>95,372</u>	<u>0</u>	<u>95,372</u>
Total Fund balances, beginning of year	<u>95,372</u>	<u>0</u>	<u>95,372</u>
Fund balance, end of period	<u>99,570</u>	<u>5,257</u>	<u>94,313</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	703,009	700,666	2,343
Intergovernmental revenues	0	0	0
Investment income	1,154	0	1,154
Miscellaneous	12,950	0	12,950
Total Revenues:	717,112	700,666	16,446
Expenditures:			
Physical Environment			
ENGINEERING FEES	63	5,000	4,938
ENGINEERING-PERMITS	5,531	0	(5,531)
LEGAL SERVICES	3,108	2,000	(1,108)
WATER QUALITY	1,672	4,623	2,951
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	3,921	4,685	764
CHEMICAL WEED CONTROL	24,643	35,521	10,878
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	3,430	4,944	1,514
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	1,686	2,431	745
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	86,599	143,005	56,406
REPAIR & MAINT-PUMP STATN	3,176	20,000	16,824
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT-BLDG	45	10,000	9,955
REPAIR & MAINT - GENERAL	560	4,750	4,190
REPAIR & MAINT-TELEMETRY	70	6,000	5,930
REPAIR & MAINT-CULVERTS	0	5,000	5,000
REPAIR & MAINT - GATE	0	0	0
R&M- Aerator refurbishments	20,380	25,000	4,620
R&M- GENERATORS	0	1,000	1,000
Other	106,679	144,497	37,818
Total Physical Environment	261,562	419,456	157,894
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	3,756	1,418	(2,338)
Total Capital outlay	3,756	1,418	(2,338)
Principal	0	107,713	107,713
Interest	8,791	30,518	21,727
Total Expenditures:	274,109	559,105	284,996
Excess (deficiency) of revenues over expenditures	443,003	141,561	301,442
Other financing sources (uses):			
Transfers out	(119,537)	(159,150)	39,613
Capital contributions from landowners	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Other financing sources (uses):	(119,537)	(159,150)	39,613
Net change in fund balance	323,466	(17,589)	341,055
Fund balances, beginning of year	547,939	0	547,939
Total Fund balances, beginning of year	547,939	0	547,939
Fund balance, end of period	871,405	(17,589)	888,994

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	749,129	746,483	2,646
Intergovernmental revenues	0	0	0
Investment income	1,304	0	1,304
Miscellaneous	750	0	750
Total Revenues:	751,183	746,483	4,700
Expenditures:			
Physical Environment			
ENGINEERING FEES	2,544	3,000	457
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,843	1,000	(843)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,081	3,682	601
CHEMICAL WEED CONTROL	47,332	68,226	20,894
MOWING SERVICES	6,860	9,888	3,028
TRASH DISPOSAL	20,000	30,000	10,000
LANDSCAPE MAINTENANCE	918	1,323	405
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	68,552	142,128	73,576
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	6,680	10,000	3,320
REPAIR & MAINT - GENERAL	4,560	12,000	7,440
REPAIR & MAINT-TELEMETRY	382	5,000	4,618
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	12,480	0	(12,480)
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	22,301	25,000	2,699
Other	116,230	138,014	21,784
Total Physical Environment	313,762	449,761	135,999
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	23,100	24,000	900
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	18,722	0	(18,722)
Other	3,850	6,026	2,176
Total Capital outlay	45,671	30,026	(15,645)
Principal	0	43,640	43,640
Interest	0	30,903	30,903
Total Expenditures:	359,433	554,330	194,897
Excess (deficiency) of revenues over expenditures	391,750	192,153	199,597
Other financing sources (uses):			
Transfers out	(121,944)	(146,705)	24,761
Total Other financing sources (uses):	(121,944)	(146,705)	24,761
Net change in fund balance	269,806	45,448	224,358
Fund balances, beginning of year	450,570	0	450,570

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	450,570	0	450,570
Fund balance, end of period	720,376	45,448	674,928

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	680,116	695,124	(15,008)
Intergovernmental revenues	0	0	0
Investment income	1,276	0	1,276
Miscellaneous	116,010	0	116,010
Total Revenues:	797,402	695,124	102,278
Expenditures:			
Physical Environment			
ENGINEERING FEES	27,842	33,000	5,159
ENGINEERING-PERMITS	41,404	0	(41,404)
ENVIRONMENTAL LIASON	3,755	25,031	21,276
LEGAL SERVICES	59,681	5,000	(54,681)
WATER QUALITY	4,481	5,416	935
FINANCIAL CONS./ADVISOR	100	215	115
AUDITORS SERVICES	3,419	4,086	667
MARSH MAINT-LITTORAL ZONE	488	5,075	4,588
CHEMICAL WEED CONTROL	27,531	36,708	9,177
MOWING SERVICES	35,889	51,732	15,843
SECURITY SERVICES	248,483	276,441	27,958
TRASH DISPOSAL	4,140	5,000	860
LANDSCAPE MAINTENANCE	5,256	7,577	2,321
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	15,000	15,000
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,065	20,000	18,935
REPAIR & MAINT - GENERAL	477	1,000	523
REPAIR & MAINT-TELEMETRY	0	10,000	10,000
REPAIR & MAINT-ROADS	18,892	34,250	15,358
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	20,000	20,000
REPAIR & MAINT- STREET SWEEP	4,326	7,750	3,424
Other	16,994	13,307	(3,687)
Total Physical Environment	504,222	577,088	72,866
Capital outlay			
ROADS/BRIDGES	0	343,000	343,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	1,856	1,144	(712)
Total Capital outlay	1,856	344,144	342,288
Principal	0	0	0
Total Expenditures:	506,079	921,232	415,153
Excess (deficiency) of revenues over expenditures	291,323	(226,108)	517,431

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(142,896)	(141,712)	(1,184)
Capital contributions from landowners	<u>32</u>	<u>0</u>	<u>32</u>
Total Other financing sources (uses):	<u>(142,864)</u>	<u>(141,712)</u>	<u>(1,152)</u>
Net change in fund balance	148,459	(367,820)	516,279
Fund balances, beginning of year	<u>1,111,560</u>	<u>0</u>	<u>1,111,560</u>
Total Fund balances, beginning of year	<u>1,111,560</u>	<u>0</u>	<u>1,111,560</u>
Fund balance, end of period	<u><u>1,260,019</u></u>	<u><u>(367,820)</u></u>	<u><u>1,627,839</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,487,970	1,485,387	2,583
Intergovernmental revenues	37,350	255,000	(217,650)
Investment income	2,942	0	2,942
Miscellaneous	6,250	0	6,250
Total Revenues:	1,534,511	1,740,387	(205,876)
Expenditures:			
Physical Environment			
ENGINEERING FEES	9,861	10,000	139
ENGINEERING-PERMITS	3,552	0	(3,552)
LEGAL SERVICES	12,238	30,000	17,762
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	22,120	340,899	318,779
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	7,836	9,364	1,528
MARSH MAINT-LITTORAL ZONE	234,928	338,914	103,986
CHEMICAL WEED CONTROL	119,393	159,190	39,797
TRASH DISPOSAL	273	1,900	1,627
LANDSCAPE MAINTENANCE	10,737	15,477	4,740
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	106,340	147,087	40,747
REPAIR & MAINT-PUMP STATN	63,087	20,000	(43,087)
REPAIR & MAINT-CANAL/LAKE	0	14,000	14,000
REPAIR & MAINT-BLDG	133	15,000	14,867
REPAIR & MAINT - GENERAL	1,200	8,000	6,800
REPAIR & MAINT-TELEMETRY	33,305	29,000	(4,305)
REPAIR & MAINT-ROADS	20,824	35,000	14,177
REPAIR & MAINT-CULVERTS	0	6,250	6,250
REPAIR & MAINT - GATE	4,200	5,000	800
Repairs & Maint - Catch Basins	43,618	30,000	(13,618)
R&M- Aerator refurbishments	20,380	25,000	4,620
R&M- GENERATORS	0	1,000	1,000
REPAIR & MAINT- STREET SWEEP	18,666	29,000	10,334
Other	136,490	198,007	61,517
Total Physical Environment	869,182	1,468,088	598,906
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	1,852	2,899	1,047
Total Capital outlay	1,852	2,899	1,047
Principal	0	0	0
Total Expenditures:	871,034	1,470,987	599,953

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2020 Through 7/31/2021
(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>663,477</u>	<u>269,400</u>	<u>394,077</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(247,773)	(335,749)	87,976
Capital contributions from landowners	<u>17,221</u>	<u>22,047</u>	<u>(4,826)</u>
Total Other financing sources (uses):	<u>(230,551)</u>	<u>(313,702)</u>	<u>83,151</u>
Net change in fund balance	432,926	(44,302)	477,228
Fund balances, beginning of year	<u>2,022,248</u>	<u>0</u>	<u>2,022,248</u>
Total Fund balances, beginning of year	<u>2,022,248</u>	<u>0</u>	<u>2,022,248</u>
Fund balance, end of period	<u>2,455,173</u>	<u>(44,302)</u>	<u>2,499,475</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	300,549	299,860	689
Intergovernmental revenues	0	0	0
Investment income	406	0	406
Miscellaneous	697	0	697
Total Revenues:	<u>301,653</u>	<u>299,860</u>	<u>1,793</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	707	1,000	293
ENGINEERING-PERMITS	313	0	(313)
LEGAL SERVICES	0	500	500
WATER QUALITY	4,015	12,400	8,385
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,934	2,311	377
MARSH MAINT-LITTORAL ZONE	9,189	15,568	6,379
CHEMICAL WEED CONTROL	19,801	26,401	6,600
MOWING SERVICES	3,001	4,326	1,325
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	393	567	174
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	4,285	12,000	7,715
REPAIR & MAINT-AERATORS	21,509	49,048	27,539
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	15,000	15,000	0
REPAIR & MAINT - GENERAL	1,928	2,000	72
REPAIR & MAINT-TELEMETRY	223	6,000	5,777
REPAIR & MAINT-CULVERTS	14,168	20,000	5,832
REPAIR & MAINT - GATE	4,000	5,200	1,200
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	5,526	6,250	724
Other	48,174	44,259	(3,915)
Total Physical Environment	<u>154,166</u>	<u>223,080</u>	<u>68,914</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	1,131	1,771	640
Total Capital outlay	<u>1,131</u>	<u>1,771</u>	<u>640</u>
Interest	0	0	0
Total Expenditures:	<u>155,297</u>	<u>224,851</u>	<u>69,554</u>
Excess (deficiency) of revenues over expenditures	<u>146,356</u>	<u>75,009</u>	<u>71,347</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(95,154)	(123,504)	28,350
Total Other financing sources (uses):	<u>(95,154)</u>	<u>(123,504)</u>	<u>28,350</u>
Net change in fund balance	<u>51,202</u>	<u>(48,495)</u>	<u>99,697</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	285,853	0	285,853
Total Fund balances, beginning of year	285,853	0	285,853
Fund balance, end of period	337,055	(48,495)	385,550

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19A
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	39,163	39,109	54
Investment income	388	0	388
Miscellaneous	0	0	0
Total Revenues:	<u>39,551</u>	<u>39,109</u>	<u>442</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	95	114	19
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	1,880	10,000	8,120
REPAIR & MAINT-TELEMETRY	0	0	0
Other	389	388	(1)
Total Physical Environment	<u>2,365</u>	<u>12,002</u>	<u>9,637</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	15,945	0	(15,945)
MACHINERY & EQUIPMENT	0	15,000	15,000
Total Capital outlay	<u>15,945</u>	<u>15,000</u>	<u>(945)</u>
Total Expenditures:	<u>18,310</u>	<u>27,002</u>	<u>8,692</u>
Excess (deficiency) of revenues over expenditures	<u>21,242</u>	<u>12,107</u>	<u>9,135</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(8,909)	(12,107)	3,198
Total Other financing sources (uses):	<u>(8,909)</u>	<u>(12,107)</u>	<u>3,198</u>
Net change in fund balance	12,333	0	12,333
Fund balances, beginning of year	<u>459,676</u>	<u>0</u>	<u>459,676</u>
Total Fund balances, beginning of year	<u>459,676</u>	<u>0</u>	<u>459,676</u>
Fund balance, end of period	<u>472,009</u>	<u>0</u>	<u>472,009</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 20
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	70,723	70,651	72
Intergovernmental revenues	0	0	0
Investment income	297	0	297
Miscellaneous	1,175	0	1,175
Total Revenues:	<u>72,195</u>	<u>70,651</u>	<u>1,544</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	1,675	150,500	148,825
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	513	500	(13)
SPECIAL SERVICES	0	0	0
WATER QUALITY	855	1,620	765
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	510	609	99
CHEMICAL WEED CONTROL	4,358	6,281	1,923
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	7,500	10,000	2,500
REPAIR & MAINT - GENERAL	7,575	13,500	5,925
Repairs & Maint - Catch Basins	0	15,000	15,000
Other	617	616	(1)
Total Physical Environment	<u>23,603</u>	<u>198,876</u>	<u>175,273</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	306	478	172
Total Capital outlay	<u>306</u>	<u>478</u>	<u>172</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>23,908</u>	<u>199,354</u>	<u>175,446</u>
Excess (deficiency) of revenues over expenditures	<u>48,287</u>	<u>(128,703)</u>	<u>176,990</u>
Other financing sources (uses):			
Transfers out	(14,886)	(17,412)	2,526
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(14,886)</u>	<u>(17,412)</u>	<u>2,526</u>
Net change in fund balance	<u>33,401</u>	<u>(146,115)</u>	<u>179,516</u>
Fund balances, beginning of year	<u>292,859</u>	<u>0</u>	<u>292,859</u>
Total Fund balances, beginning of year	<u>292,859</u>	<u>0</u>	<u>292,859</u>
Fund balance, end of period	<u>326,259</u>	<u>(146,115)</u>	<u>472,374</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	371,691	370,966	725
Intergovernmental revenues	0	0	0
Investment income	949	0	949
Miscellaneous	0	0	0
Total Revenues:	<u>372,640</u>	<u>370,966</u>	<u>1,674</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	12,315	1,000	(11,315)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
WATER QUALITY	2,999	7,545	4,546
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	2,408	2,877	469
MARSH MAINT-LITTORAL ZONE	0	50,000	50,000
CHEMICAL WEED CONTROL	0	25,000	25,000
LANDSCAPE MAINTENANCE	131	189	58
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	82,256	92,000	9,744
REPAIR & MAINT-AERATORS	15,517	39,880	24,363
REPAIR & MAINT-PUMP STATN	407	5,000	4,593
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	9,000	9,000
REPAIR & MAINT-BLDG	319	5,000	4,681
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	1,050	4,000	2,950
REPAIR & MAINT-TELEMETRY	5,816	21,000	15,184
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	0	0
R&M- GENERATORS	0	1,000	1,000
Other	12,134	16,983	4,849
Total Physical Environment	<u>135,351</u>	<u>281,474</u>	<u>146,123</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	60,670	0	(60,670)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	301,382	0	(301,382)
Other	241	378	137
Total Capital outlay	<u>362,293</u>	<u>378</u>	<u>(361,915)</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>497,644</u>	<u>281,852</u>	<u>(215,792)</u>
Excess (deficiency) of revenues over expenditures	<u>(125,004)</u>	<u>89,114</u>	<u>(214,118)</u>
Other financing sources (uses):			
Transfers out	(139,293)	(189,114)	49,821

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2020 Through 7/31/2021
(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>(139,293)</u>	<u>(189,114)</u>	<u>49,821</u>
Net change in fund balance	(264,297)	(100,000)	(164,297)
Fund balances, beginning of year	<u>1,027,160</u>	<u>0</u>	<u>1,027,160</u>
Total Fund balances, beginning of year	<u>1,027,160</u>	<u>0</u>	<u>1,027,160</u>
Fund balance, end of period	<u>762,863</u>	<u>(100,000)</u>	<u>862,863</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	179,281	178,948	333
Intergovernmental revenues	0	0	0
Investment income	298	0	298
Miscellaneous	0	0	0
Total Revenues:	<u>179,579</u>	<u>178,948</u>	<u>631</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	80	500	420
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	693	500	(193)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	967	1,156	189
MARSH MAINT-LITTORAL ZONE	7,256	30,558	23,302
CHEMICAL WEED CONTROL	25,200	33,600	8,400
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	219	315	96
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	59,173	60,000	827
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	1,540	3,500	1,960
REPAIR & MAINT-TELEMETRY	22	1,500	1,478
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	200	200
Other	1,869	2,000	131
Total Physical Environment	<u>97,020</u>	<u>139,829</u>	<u>42,809</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	564	882	318
Total Capital outlay	<u>564</u>	<u>882</u>	<u>318</u>
Total Expenditures:	<u>97,584</u>	<u>140,711</u>	<u>43,127</u>
Excess (deficiency) of revenues over expenditures	<u>81,996</u>	<u>38,237</u>	<u>43,759</u>
Other financing sources (uses):			
Transfers out	(60,700)	(73,617)	12,917
Total Other financing sources (uses):	<u>(60,700)</u>	<u>(73,617)</u>	<u>12,917</u>
Net change in fund balance	21,295	(35,380)	56,675
Fund balances, beginning of year	<u>279,902</u>	<u>0</u>	<u>279,902</u>
Total Fund balances, beginning of year	<u>279,902</u>	<u>0</u>	<u>279,902</u>
Fund balance, end of period	<u>301,197</u>	<u>(35,380)</u>	<u>336,577</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	200,289	200,052	237
Intergovernmental revenues	0	0	0
Investment income	838	0	838
Miscellaneous	0	0	0
Total Revenues:	201,127	200,052	1,075
Expenditures:			
Physical Environment			
ENGINEERING FEES	60	500	441
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,135	1,356	221
MARSH MAINT-LITTORAL ZONE	17,891	30,558	12,667
CHEMICAL WEED CONTROL	25,575	34,100	8,525
MOWING SERVICES	10,290	14,832	4,542
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	3,759	5,418	1,659
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	10,999	14,000	3,001
REPAIR & MAINT-AERATORS	607	7,054	6,447
REPAIR & MAINT-PUMP STATN	4,032	5,000	968
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	950	8,000	7,050
REPAIR & MAINT-BLDG	25	10,000	9,975
REPAIR & MAINT-WELLS	1,982	1,000	(982)
REPAIR & MAINT - GENERAL	14,272	22,000	7,728
REPAIR & MAINT-TELEMTRY	18,132	10,500	(7,632)
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	2,500	2,500
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	5,095	6,250	1,155
R&M- GENERATORS	0	1,000	1,000
Other	8,627	12,653	4,026
Total Physical Environment	123,429	188,221	64,792
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	11,000	11,000
MACHINERY & EQUIPMENT	0	0	0
Other	348	544	196
Total Capital outlay	348	11,544	11,196
Principal	0	0	0
Total Expenditures:	123,777	199,765	75,988
Excess (deficiency) of revenues over expenditures	77,350	287	77,063

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2020 Through 7/31/2021
(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	(74,641)	(88,510)	13,869
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(74,641)</u>	<u>(88,510)</u>	<u>13,869</u>
Net change in fund balance	2,709	(88,223)	90,932
Fund balances, beginning of year	<u>888,866</u>	<u>0</u>	<u>888,866</u>
Total Fund balances, beginning of year	<u>888,866</u>	<u>0</u>	<u>888,866</u>
Fund balance, end of period	<u><u>891,575</u></u>	<u><u>(88,223)</u></u>	<u><u>979,798</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 27B
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	117,775	117,582	193
Investment income	287	0	287
Total Investment income	287	0	287
Total Revenues:	118,062	117,582	480
Expenditures:			
Physical Environment			
ENGINEERING FEES	68	500	432
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	100	215	115
AUDITORS SERVICES	1,000	1,195	195
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	7,546	15,568	8,022
CHEMICAL WEED CONTROL	3,604	4,805	1,201
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	27,929	40,000	12,071
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	0	0
R & M PRESERVE STRUCTURES	0	0	0
Other	1,168	1,687	519
Total Physical Environment	41,414	67,720	26,306
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	431	675	244
Total Capital outlay	431	675	244
Total Expenditures:	41,845	68,395	26,550
Excess (deficiency) of revenues over expenditures	76,217	49,187	27,030
Other financing sources (uses):			
Transfers out	(39,463)	(49,187)	9,724
Total Other financing sources (uses):	(39,463)	(49,187)	9,724
Net change in fund balance	36,754	0	36,754
Fund balances, beginning of year	227,729	0	227,729
Total Fund balances, beginning of year	227,729	0	227,729
Fund balance, end of period	264,483	0	264,483

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 29
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	37,159	37,169	(10)
Intergovernmental revenues	0	0	0
Investment income	170	0	170
Miscellaneous	0	0	0
Total Revenues:	<u>37,328</u>	<u>37,169</u>	<u>159</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
LEGAL SERVICES	0	500	500
WATER QUALITY	693	250	(443)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	234	280	46
MARSH MAINT-LITTORAL ZONE	488	5,075	4,588
CHEMICAL WEED CONTROL	7,290	9,720	2,430
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	15,824	11,000	(4,824)
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	371	367	(4)
Total Physical Environment	<u>24,900</u>	<u>29,692</u>	<u>4,792</u>
Capital outlay	105	164	59
Total Expenditures:	<u>25,005</u>	<u>29,856</u>	<u>4,851</u>
Excess (deficiency) of revenues over expenditures	<u>12,323</u>	<u>7,313</u>	<u>5,010</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(16,421)	(18,617)	2,196
Total Other financing sources (uses):	<u>(16,421)</u>	<u>(18,617)</u>	<u>2,196</u>
Net change in fund balance	<u>(4,097)</u>	<u>(11,304)</u>	<u>7,207</u>
Fund balances, beginning of year	<u>196,640</u>	<u>0</u>	<u>196,640</u>
Total Fund balances, beginning of year	<u>196,640</u>	<u>0</u>	<u>196,640</u>
Fund balance, end of period	<u>192,543</u>	<u>(11,304)</u>	<u>203,847</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	907,453	905,861	1,592
Intergovernmental revenues	0	0	0
Investment income	3,917	0	3,917
Miscellaneous	273,617	0	273,617
Total Revenues:	1,184,987	905,861	279,126
Expenditures:			
Physical Environment			
ENGINEERING FEES	15,114	55,000	39,887
ENGINEERING-PERMITS	1,961	0	(1,961)
LEGAL SERVICES	16,995	10,000	(6,995)
WATER QUALITY	831	4,140	3,309
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,349	4,002	653
LANDSCAPE MAINTENANCE	306	441	135
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	129,518	208,192	78,674
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,750	7,500	4,750
REPAIR & MAINT-BLDG	45,336	15,000	(30,336)
REPAIR & MAINT - GENERAL	1,233	5,000	3,767
REPAIR & MAINT-TELEMTRY	421	2,000	1,579
REPAIR & MAINT-ROADS	8,445	25,000	16,555
REPAIR & MAINT-CULVERTS	8,065	6,250	(1,815)
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	8,456	30,000	21,544
R&M- Aerator refurbishments	25,974	31,250	5,276
Other	160,860	208,967	48,107
Total Physical Environment	429,613	613,242	183,629
Capital outlay			
BUILDINGS	0	1,500,000	1,500,000
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	13,718	82,000	68,282
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	678	1,061	383
Total Capital outlay	14,396	1,583,061	1,568,665
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	444,009	2,196,303	1,752,294
Excess (deficiency) of revenues over expenditures	740,978	(1,290,442)	2,031,420
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(170,344)	(209,558)	39,214
Total Other financing sources (uses):	(170,344)	(209,558)	39,214
Net change in fund balance	570,634	(1,500,000)	2,070,634

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Fund balances, beginning of year	<u>3,902,820</u>	<u>0</u>	<u>3,902,820</u>
Total Fund balances, beginning of year	<u>3,902,820</u>	<u>0</u>	<u>3,902,820</u>
Fund balance, end of period	<u><u>4,473,454</u></u>	<u><u>(1,500,000)</u></u>	<u><u>5,973,454</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	17,200	17,171	29
Intergovernmental revenues	0	0	0
Investment income	22	0	22
Miscellaneous	525	0	525
Total Revenues:	<u>17,748</u>	<u>17,171</u>	<u>577</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	55	0	(55)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	80	95	16
CHEMICAL WEED CONTROL	1,223	1,630	407
MOWING SERVICES	1,501	2,163	662
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	0	250	250
JANITORIAL	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-OFF EQMT	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT - GATE	1,900	2,400	500
Repairs & Maint - Catch Basins	0	0	0
Other	169	170	1
Total Physical Environment	<u>4,926</u>	<u>12,708</u>	<u>7,782</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	44	70	26
Total Capital outlay	<u>44</u>	<u>70</u>	<u>26</u>
Total Expenditures:	<u>4,971</u>	<u>12,778</u>	<u>7,807</u>
Excess (deficiency) of revenues over expenditures	<u>12,777</u>	<u>4,393</u>	<u>8,384</u>
Other financing sources (uses):			
Transfers out	(6,443)	(5,810)	(633)
Total Other financing sources (uses):	<u>(6,443)</u>	<u>(5,810)</u>	<u>(633)</u>
Net change in fund balance	6,334	(1,417)	7,751
Fund balances, beginning of year	<u>8,397</u>	<u>0</u>	<u>8,397</u>
Total Fund balances, beginning of year	<u>8,397</u>	<u>0</u>	<u>8,397</u>
Fund balance, end of period	<u>14,731</u>	<u>(1,417)</u>	<u>16,148</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32A
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	5,004	4,985	19
Investment income	<u>34</u>	<u>0</u>	<u>34</u>
Total Investment income	<u>34</u>	<u>0</u>	<u>34</u>
Total Revenues:	<u><u>5,038</u></u>	<u><u>4,985</u></u>	<u><u>53</u></u>
Expenditures:			
Physical Environment			
WATER QUALITY	693	250	(443)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	44	52	8
MOWING SERVICES	1,501	2,163	662
SECURITY SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
Other	<u>48</u>	<u>49</u>	<u>1</u>
Total Physical Environment	2,286	2,514	228
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u><u>2,286</u></u>	<u><u>2,514</u></u>	<u><u>228</u></u>
Excess (deficiency) of revenues over expenditures	<u><u>2,752</u></u>	<u><u>2,471</u></u>	<u><u>281</u></u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(640)</u>	<u>(723)</u>	<u>83</u>
Total Other financing sources (uses):	<u>(640)</u>	<u>(723)</u>	<u>83</u>
Net change in fund balance	2,113	1,748	365
Fund balances, beginning of year	<u>34,364</u>	<u>0</u>	<u>34,364</u>
Total Fund balances, beginning of year	<u>34,364</u>	<u>0</u>	<u>34,364</u>
Fund balance, end of period	<u><u>36,476</u></u>	<u><u>1,748</u></u>	<u><u>34,728</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 33
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	13,516	13,513	3
Intergovernmental revenues	0	0	0
Investment income	64	0	64
Miscellaneous	0	0	0
Total Revenues:	13,580	13,513	67
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
WATER QUALITY	693	0	(693)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	92	110	18
CHEMICAL WEED CONTROL	1,374	1,832	458
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	4,000	4,000
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	2,850	0	(2,850)
Other	133	135	2
Total Physical Environment	5,143	7,077	1,934
Capital outlay	63	98	35
Total Expenditures:	5,206	7,175	1,969
Excess (deficiency) of revenues over expenditures	8,374	6,338	2,036
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(7,484)	(8,346)	862
Total Other financing sources (uses):	(7,484)	(8,346)	862
Net change in fund balance	890	(2,008)	2,898
Fund balances, beginning of year	67,981	0	67,981
Total Fund balances, beginning of year	67,981	0	67,981
Fund balance, end of period	68,871	(2,008)	70,879

Northern Palm Beach County Improvement District

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

Unit 34

From 10/1/2020 Through 7/31/2021

(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	147,839	147,328	511
Intergovernmental revenues	0	0	0
Investment income	358	0	358
Miscellaneous	0	0	0
Total Revenues:	148,197	147,328	869
Expenditures:			
Physical Environment			
ENGINEERING FEES	348	5,000	4,653
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	15,453	18,544	3,091
AUDITORS SERVICES	1,097	1,311	214
LANDSCAPE MAINTENANCE	8,843	12,747	3,904
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	347	11,717	11,370
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	17,736	37,000	19,264
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	8,595	10,000	1,405
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	7,000	7,000
Other	4,016	5,662	1,646
Total Physical Environment	56,434	109,481	53,047
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	74	116	42
Total Capital outlay	74	116	42
Principal	0	21,668	21,668
Interest	3,999	7,800	3,801
Total Expenditures:	60,508	139,065	78,557
Excess (deficiency) of revenues over expenditures	87,689	8,263	79,426
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(43,321)	(46,526)	3,205
Total Other financing sources (uses):	(43,321)	(46,526)	3,205
Net change in fund balance	44,368	(38,263)	82,631
Fund balances, beginning of year	237,362	0	237,362
Total Fund balances, beginning of year	237,362	0	237,362
Fund balance, end of period	281,730	(38,263)	319,993

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 38
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	73,786	73,605	181
Investment income	257	0	257
Total Investment income	257	0	257
Total Revenues:	74,043	73,605	438
Expenditures:			
Physical Environment			
ENGINEERING FEES	128	5,000	4,873
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	182	217	35
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	85	20,000	19,915
REPAIR & MAINT-CULVERTS	0	2,500	2,500
Repairs & Maint - Catch Basins	0	10,000	10,000
Other	723	729	6
Total Physical Environment	1,117	39,946	38,829
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	79	123	44
Total Capital outlay	79	123	44
Total Expenditures:	1,195	40,069	38,874
Excess (deficiency) of revenues over expenditures	72,848	33,536	39,312
Other financing sources (uses):			
Transfers out	(20,381)	(26,236)	5,855
Total Other financing sources (uses):	(20,381)	(26,236)	5,855
Net change in fund balance	52,467	7,300	45,167
Fund balances, beginning of year	191,950	0	191,950
Total Fund balances, beginning of year	191,950	0	191,950
Fund balance, end of period	244,417	7,300	237,117

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 41
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	4,141	4,129	12
Investment income	35	0	35
Miscellaneous	0	0	0
Total Revenues:	<u>4,176</u>	<u>4,129</u>	<u>47</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	693	0	(693)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	39	47	8
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	2,000	1,000	(1,000)
Other	41	42	1
Total Physical Environment	<u>2,774</u>	<u>1,089</u>	<u>(1,685)</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	31	48	17
Total Capital outlay	<u>31</u>	<u>48</u>	<u>17</u>
Total Expenditures:	<u>2,805</u>	<u>1,137</u>	<u>(1,668)</u>
Excess (deficiency) of revenues over expenditures	<u>1,371</u>	<u>2,992</u>	<u>(1,621)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(3,213)	(4,162)	949
Total Other financing sources (uses):	<u>(3,213)</u>	<u>(4,162)</u>	<u>949</u>
Net change in fund balance	(1,842)	(1,170)	(672)
Fund balances, beginning of year	42,993	0	42,993
Total Fund balances, beginning of year	<u>42,993</u>	<u>0</u>	<u>42,993</u>
Fund balance, end of period	<u>41,151</u>	<u>(1,170)</u>	<u>42,321</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	800,100	794,569	5,531
Intergovernmental revenues	0	0	0
Investment income	1,208	0	1,208
Miscellaneous	(810)	0	(810)
Total Revenues:	800,498	794,569	5,929
Expenditures:			
Physical Environment			
ENGINEERING FEES	440	5,000	4,560
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	83	500	418
LEGAL - SPECIAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	100	215	115
AUDITORS SERVICES	4,587	5,481	894
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	77,407	125,525	48,118
MOWING SERVICES	7,838	11,298	3,460
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	2,815	4,058	1,243
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	172,696	245,000	72,304
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-PUMP STATN	10,456	15,000	4,544
REPAIR & MAINT-CANAL/LAKE	0	15,000	15,000
REPAIR & MAINT-BLDG	3,063	10,000	6,937
REPAIR & MAINT - GENERAL	2,200	7,000	4,800
REPAIR & MAINT-TELEMETRY	2,684	18,000	15,316
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	1,000	1,000
REPAIR & MAINT - IRRIGATION	0	0	0
R&M- GENERATORS	0	1,000	1,000
R & M PRESERVE STRUCTURES	0	250,000	250,000
Other	26,025	50,902	24,877
Total Physical Environment	310,394	775,979	465,585
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	610	955	345
Total Capital outlay	610	955	345
Total Expenditures:	311,004	776,934	465,930
Excess (deficiency) of revenues over expenditures	489,493	17,635	471,858
Other financing sources (uses):			
Transfers out	(203,562)	(257,635)	54,074
Total Other financing sources (uses):	(203,562)	(257,635)	54,074
Net change in fund balance	285,932	(240,000)	525,932

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	912,347	0	912,347
Total Fund balances, beginning of year	912,347	0	912,347
Fund balance, end of period	1,198,279	(240,000)	1,438,279

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 44
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	49,677	49,327	350
Intergovernmental revenues	0	0	0
Investment income	438	0	438
Miscellaneous	402	0	402
Total Revenues:	<u>50,517</u>	<u>49,327</u>	<u>1,190</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	165	500	335
FINANCIAL CONS./ADVISOR	100	215	115
AUDITORS SERVICES	1,088	1,300	212
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	4,000	4,000
Other	997	1,538	541
Total Physical Environment	<u>2,350</u>	<u>8,053</u>	<u>5,703</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	157	246	89
Total Capital outlay	<u>157</u>	<u>246</u>	<u>89</u>
Total Expenditures:	<u>2,507</u>	<u>8,299</u>	<u>5,792</u>
Excess (deficiency) of revenues over expenditures	<u>48,011</u>	<u>41,028</u>	<u>6,983</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(29,891)	(42,835)	12,944
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(29,891)</u>	<u>(42,835)</u>	<u>12,944</u>
Net change in fund balance	18,119	(1,807)	19,926
Fund balances, beginning of year	<u>524,446</u>	<u>0</u>	<u>524,446</u>
Total Fund balances, beginning of year	<u>524,446</u>	<u>0</u>	<u>524,446</u>
Fund balance, end of period	<u>542,565</u>	<u>(1,807)</u>	<u>544,372</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 45
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	249,228	248,875	353
Intergovernmental revenues	0	0	0
Investment income	408	0	408
Total Investment income	408	0	408
Total Revenues:	249,636	248,875	761
Expenditures:			
Physical Environment			
ENGINEERING FEES	7,070	13,000	5,931
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,183	1,000	(183)
WATER QUALITY	693	650	(43)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,098	1,312	214
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	1,454	5,075	3,621
CHEMICAL WEED CONTROL	5,322	7,096	1,774
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	40,764	45,000	4,236
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	124,206	106,500	(17,706)
REPAIR & MAINT-CULVERTS	0	4,000	4,000
Repairs & Maint - Catch Basins	0	10,000	10,000
R & M PRESERVE STRUCTURES	0	0	0
REPAIR & MAINT- STREET SWEEP	8,930	16,500	7,570
Other	2,477	2,462	(15)
Total Physical Environment	193,197	217,595	24,398
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	258	404	146
Total Capital outlay	258	404	146
Debt issuance costs	0	0	0
Total Expenditures:	193,455	217,999	24,544
Excess (deficiency) of revenues over expenditures	56,182	30,876	25,306
Other financing sources (uses):			
Transfers out	(60,213)	(69,691)	9,478
Total Other financing sources (uses):	(60,213)	(69,691)	9,478
Net change in fund balance	(4,031)	(38,815)	34,784
Fund balances, beginning of year	339,555	0	339,555

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 45
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	339,555	0	339,555
Fund balance, end of period	335,524	(38,815)	374,339

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 46
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	36,604	36,538	66
Investment income	216	0	216
Miscellaneous	(50)	0	(50)
Total Revenues:	36,770	36,538	232
Expenditures:			
Physical Environment			
ENGINEERING FEES	85	5,000	4,915
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	200	430	230
AUDITORS SERVICES	991	1,184	193
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	5,000	5,000
Other	364	2,413	2,049
Total Physical Environment	1,639	16,527	14,888
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	659	1,031	372
Total Capital outlay	659	1,031	372
Total Expenditures:	2,298	17,558	15,260
Excess (deficiency) of revenues over expenditures	34,472	18,980	15,492
Other financing sources (uses):			
Transfers out	(15,956)	(18,980)	3,024
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(15,956)	(18,980)	3,024
Net change in fund balance	18,516	0	18,516
Fund balances, beginning of year	233,896	0	233,896
Total Fund balances, beginning of year	233,896	0	233,896
Fund balance, end of period	252,412	0	252,412

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 47
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	39,805	39,767	38
Intergovernmental revenues	0	0	0
Investment income	338	0	338
Miscellaneous	0	0	0
Total Revenues:	<u>40,143</u>	<u>39,767</u>	<u>376</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	140	1,000	861
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	693	0	(693)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	256	306	50
MARSH MAINT-LITTORAL ZONE	0	0	0
LANDSCAPE MAINTENANCE	525	756	231
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	350	4,000	3,650
REPAIR & MAINT-TELEMETRY	89	3,000	2,911
REPAIR & MAINT-ROADS	0	3,000	3,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	15,000	15,000
REPAIR & MAINT- STREET SWEEP	0	3,000	3,000
Other	1,450	996	(454)
Total Physical Environment	<u>3,502</u>	<u>34,558</u>	<u>31,056</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	384	601	217
Total Capital outlay	<u>384</u>	<u>601</u>	<u>217</u>
Total Expenditures:	<u>3,886</u>	<u>35,159</u>	<u>31,273</u>
Excess (deficiency) of revenues over expenditures	<u>36,256</u>	<u>4,608</u>	<u>31,648</u>
Other financing sources (uses):			
Transfers out	(16,814)	(24,193)	7,379
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(16,814)</u>	<u>(24,193)</u>	<u>7,379</u>
Net change in fund balance	19,442	(19,585)	39,027
Fund balances, beginning of year	<u>388,304</u>	<u>0</u>	<u>388,304</u>
Total Fund balances, beginning of year	<u>388,304</u>	<u>0</u>	<u>388,304</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 47
 From 10/1/2020 Through 7/31/2021
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	407,746	(19,585)	427,331

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 49
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	67,718	67,521	197
Investment income	374	0	374
Miscellaneous	1,589	0	1,589
Total Revenues:	<u>69,680</u>	<u>67,521</u>	<u>2,159</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	210	500	290
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	248	500	253
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	362	433	71
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	4,742	6,322	1,580
MOWING SERVICES	1,715	2,472	757
TRASH DISPOSAL	350	500	150
LANDSCAPE MAINTENANCE	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	18,223	25,000	6,777
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
Other	679	668	(11)
Total Physical Environment	<u>26,529</u>	<u>38,895</u>	<u>12,366</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	61	96	35
Total Capital outlay	<u>61</u>	<u>96</u>	<u>35</u>
Total Expenditures:	<u>26,590</u>	<u>38,991</u>	<u>12,401</u>
Excess (deficiency) of revenues over expenditures	<u>43,089</u>	<u>28,530</u>	<u>14,559</u>
Other financing sources (uses):			
Transfers out	(20,606)	(30,830)	10,224
Total Other financing sources (uses):	<u>(20,606)</u>	<u>(30,830)</u>	<u>10,224</u>
Net change in fund balance	22,484	(2,300)	24,784
Fund balances, beginning of year	<u>189,515</u>	<u>0</u>	<u>189,515</u>
Total Fund balances, beginning of year	<u>189,515</u>	<u>0</u>	<u>189,515</u>
Fund balance, end of period	<u>211,999</u>	<u>(2,300)</u>	<u>214,299</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 51
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	32,400	32,226	174
Investment income	44	0	44
Miscellaneous	0	0	0
Total Revenues:	<u>32,443</u>	<u>32,226</u>	<u>217</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	8,000	8,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
AUDITORS SERVICES	119	142	23
MARSH MAINT-LITTORAL ZONE	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-ROADS	0	10,000	10,000
Other	324	318	(6)
Total Physical Environment	<u>443</u>	<u>18,960</u>	<u>18,517</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	62	97	35
Total Capital outlay	<u>62</u>	<u>97</u>	<u>35</u>
Total Expenditures:	<u>505</u>	<u>19,057</u>	<u>18,552</u>
Excess (deficiency) of revenues over expenditures	<u>31,939</u>	<u>13,169</u>	<u>18,770</u>
Other financing sources (uses):			
Transfers out	(7,859)	(11,334)	3,475
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(7,859)</u>	<u>(11,334)</u>	<u>3,475</u>
Net change in fund balance	24,080	1,835	22,245
Fund balances, beginning of year	36,066	0	36,066
Total Fund balances, beginning of year	<u>36,066</u>	<u>0</u>	<u>36,066</u>
Fund balance, end of period	<u>60,146</u>	<u>1,835</u>	<u>58,311</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 53
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	58,419	56,934	1,485
Investment income	147	0	147
Miscellaneous	58,270	0	58,270
Total Revenues:	<u>116,836</u>	<u>56,934</u>	<u>59,902</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	6,300	5,000	(1,300)
ENGINEERING-PERMITS	6,191	0	(6,191)
LEGAL SERVICES	4,730	0	(4,730)
FINANCIAL CONS./ADVISOR	300	430	130
AUDITORS SERVICES	1,027	1,227	200
TRASH DISPOSAL	0	1,000	1,000
REPAIR & MAINT - GENERAL	1,982	10,000	8,018
REPAIR & MAINT-TELEMETRY	351	3,468	3,117
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	0	0
Other	8,663	2,639	(6,024)
Total Physical Environment	<u>29,544</u>	<u>33,764</u>	<u>4,220</u>
Capital outlay	907	1,420	513
Total Expenditures:	<u>30,451</u>	<u>35,184</u>	<u>4,733</u>
Excess (deficiency) of revenues over expenditures	<u>86,385</u>	<u>21,750</u>	<u>64,635</u>
Other financing sources (uses):			
Transfers out	(31,958)	(21,750)	(10,208)
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(31,958)</u>	<u>(21,750)</u>	<u>(10,208)</u>
Net change in fund balance	<u>54,427</u>	<u>0</u>	<u>54,427</u>
Fund balances, beginning of year	127,960	0	127,960
Total Fund balances, beginning of year	<u>127,960</u>	<u>0</u>	<u>127,960</u>
Fund balance, end of period	<u>182,387</u>	<u>0</u>	<u>182,387</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Common area fund
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	49	0	49
Total Investment income	49	0	49
Total Revenues:	49	0	49
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	421	503	82
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	11,921	13,300	1,379
LANDSCAPE MAINTENANCE	14,817	21,357	6,540
PRESERVE/EXOTIC MAINT	0	0	0
COMMON AREA MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	4,385	19,800	15,416
REPAIR & MAINT-TELEMTRY	0	0	0
REPAIR & MAINT - IRRIGATION	0	0	0
REPAIR & MAINT- STREET SWEEP	0	4,200	4,200
Other	17,590	19,921	2,331
Total Physical Environment	49,133	79,081	29,948
Capital outlay	0	0	0
Total Expenditures:	49,133	79,081	29,948
Excess (deficiency) of revenues over expenditures	(49,085)	(79,081)	29,996
Other financing sources (uses):			
Transfers out	(1,525)	(2,453)	928
Capital contributions from landowners			
CONTRIBUTIONS	26,769	36,817	(10,048)
GOVERNMENTS			
Other	32,324	44,717	(12,393)
Total Capital contributions from landowners	59,094	81,534	(22,441)
Total Other financing sources (uses):	57,568	79,081	(21,513)
Net change in fund balance	8,483	0	8,483
Fund balances, beginning of year	66,647	0	66,647
Total Fund balances, beginning of year	66,647	0	66,647
Fund balance, end of period	75,130	0	75,130

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
NPDES funds
From 10/1/2020 Through 7/31/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Investment income	408	0	408
Miscellaneous	<u>476,218</u>	<u>0</u>	<u>476,218</u>
Total Revenues:	<u>476,627</u>	<u>0</u>	<u>476,627</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	258,387	0	(258,387)
LEGAL SERVICES	12,100	0	(12,100)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	49,816	0	(49,816)
Other	<u>44,563</u>	<u>0</u>	<u>(44,563)</u>
Total Physical Environment	364,865	0	(364,865)
Capital outlay			
MACHINERY & EQUIPMENT	6,501	0	(6,501)
Total Capital outlay	<u>6,501</u>	<u>0</u>	<u>(6,501)</u>
Total Expenditures:	<u>371,366</u>	<u>0</u>	<u>(371,366)</u>
Excess (deficiency) of revenues over expenditures	<u>105,261</u>	<u>0</u>	<u>105,261</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(1,642)</u>	<u>0</u>	<u>(1,642)</u>
Total Other financing sources (uses):	<u>(1,642)</u>	<u>0</u>	<u>(1,642)</u>
Net change in fund balance	103,619	0	103,619
Fund balances, beginning of year	<u>284,618</u>	<u>0</u>	<u>284,618</u>
Total Fund balances, beginning of year	<u>284,618</u>	<u>0</u>	<u>284,618</u>
Fund balance, end of period	<u>388,236</u>	<u>0</u>	<u>388,236</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2020 Through 7/31/2021

(In Whole Numbers)

	Unit 2C	Unit 16	Unit 25	Unit 53
Revenues:				
Intergovernmental revenues	134,013	-	-	-
Investment income	2,616	414	17	442
Miscellaneous	-	-	164	-
Total Revenues:	136,629	414	180	442
Expenditures:				
Capital outlay	1,400,333	2,820	220	342,782
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	264,550
Total Expenditures:	1,400,333	2,820	220	607,332
Excess (deficiency) of revenues over expenditures	(1,263,704)	(2,406)	(40)	(606,891)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(26,861)	(1,644)	-	(29,864)
Capital contributions from landowners	602,560	-	-	-
Repayment to landowners	-	-	-	-
Promissory notes issued	-	-	-	-
Special assessment bond proceeds	-	-	-	9,786,885
Discount on special assessment bonds issued	-	-	-	-
Premium on special assessment bonds issued	-	-	-	138,849
Total Other financing sources (uses):	575,700	(1,644)	-	9,895,869
Net change in fund balance	(688,004)	(4,050)	(40)	9,288,979
Fund balances, beginning of year	5,952,844	816,761	20,845	2,361,921
Fund balance, end of period	5,264,840	812,711	20,642	11,650,900

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2020 Through 7/31/2021

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A	Unit 5B
Revenues:				
Non-ad valorem assessments	380,783	5,394,202	408,644	388,079
Intergovernmental revenues	-	-	-	-
Investment income	329	6,216	300	281
Miscellaneous	-	-	-	-
Total Revenues:	381,112	5,400,419	408,944	388,360
Expenditures:				
Principal	-	-	-	-
Interest	88,206	1,924,731	64,500	20,524
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	3,765	53,792	4,034	3,847
Total Expenditures:	91,971	1,978,523	68,534	24,370
Excess (deficiency) of revenues over expenditures	289,141	3,421,895	340,410	363,989
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	-	-	-	-
(Discount)/Premium on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	-	-
Total Payment to refunded bonds escrow agent	-	-	-	-
Total Other financing sources (uses):	-	-	-	-
Net change in fund balance	289,141	3,421,895	340,410	363,989
Fund balances, beginning of year	96,653	7,939,824	74,911	29,017
Fund balance, end of period	385,794	11,361,719	415,321	393,006

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2020 Through 7/31/2021

(In Whole Numbers)

	Unit 9A	Unit 9B	Unit 16	Unit 19
Revenues:				
Non-ad valorem assessments	2,777,557	1,307,923	682,143	312,108
Intergovernmental revenues	-	-	-	-
Investment income	2,695	830	408	149
Miscellaneous	-	-	-	-
Total Revenues:	2,780,252	1,308,753	682,550	312,257
Expenditures:				
Principal	-	-	-	-
Interest	261,423	200,588	134,584	6,970
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	27,671	12,988	6,767	3,106
Total Expenditures:	289,094	213,575	141,351	10,076
Excess (deficiency) of revenues over expenditures	2,491,158	1,095,178	541,199	302,181
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	-	-	-	-
(Discount)/Premium on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	-	-
Total Payment to refunded bonds escrow agent	-	-	-	-
Total Other financing sources (uses):	-	-	-	-
Net change in fund balance	2,491,158	1,095,178	541,199	302,181
Fund balances, beginning of year	904,265	914,635	894,992	16,519
Fund balance, end of period	3,395,423	2,009,813	1,436,191	318,700

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2020 Through 7/31/2021

(In Whole Numbers)

	Unit 27B	Unit 43	Unit 44	Unit 45
Revenues:				
Non-ad valorem assessments	271,226	1,230,982	582,543	267,726
Intergovernmental revenues	-	-	-	-
Investment income	242	724	273	296
Miscellaneous	-	-	-	-
Total Revenues:	271,467	1,231,706	582,816	268,022
Expenditures:				
Principal	-	-	-	-
Interest	58,828	154,826	140,138	47,376
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	2,693	12,230	5,826	2,736
Total Expenditures:	61,521	167,057	145,964	50,111
Excess (deficiency) of revenues over expenditures	209,946	1,064,649	436,852	217,910
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	209,946	1,064,649	436,852	217,910
Fund balances, beginning of year	365,040	527,717	663,044	95,944
Fund balance, end of period	574,986	1,592,367	1,099,896	313,854

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2020 Through 7/31/2021

(In Whole Numbers)

	Unit 46	Unit 53
Revenues:		
Non-ad valorem assessments	760,495	2,550,593
Intergovernmental revenues	-	-
Investment income	730	1,727
Miscellaneous	-	-
Total Revenues:	761,226	2,552,320
Expenditures:		
Principal	-	-
Interest	194,369	936,875
Debt issuance costs	-	-
Advance Refunding escrow agent	-	-
Other	7,551	25,387
Total Expenditures:	201,920	962,262
Excess (deficiency) of revenues over expenditures	559,306	1,590,058
Other financing sources (uses):		
Transfers in	-	5,750
Transfers out	-	-
Refunding debt Issued	-	-
(Discount)/Premium on refunded debt	-	-
Special assessment bond proceeds	-	913,115
Payment to refunded bonds escrow agent	-	-
Payment to Refunded Debt	-	-
Total Payment to refunded bonds escrow agent	-	-
Total Other financing sources (uses):	-	918,865
Net change in fund balance	559,306	2,508,923
Fund balances, beginning of year	926,100	3,708,252
Fund balance, end of period	1,485,406	6,217,175

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual- General Fund (Cash Basis)
GEN - General Fund
From 10/1/2020 Through 7/31/2021

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00
Investment income	789.90	0.00	789.90
Miscellaneous	5,000.00	0.00	5,000.00
Total Revenues:	5,789.90	0.00	5,789.90
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	1,757,350.14	2,086,951.00	329,600.86
ENGINEERING FEES	57,801.00	50,000.00	(7,801.00)
LEGAL SERVICES	65,987.50	110,000.00	44,012.50
IT Services	74,900.16	123,261.00	48,360.84
LANDSCAPE MAINTENANCE	26,769.25	44,716.00	17,946.75
ELECTRICITY	12,464.61	24,804.00	12,339.39
INSURANCE-GENERAL	218,921.40	234,769.00	15,847.60
REPAIR & MAINT-BLDG	28,930.31	174,500.00	145,569.69
R & M - HVAC REPAIRS	23,248.01	50,000.00	26,751.99
PUBLIC INFORMATION	27,424.96	21,000.00	(6,424.96)
FUEL-VEHICLES	22,349.78	35,000.00	12,650.22
Other	995,956.50	1,298,148.00	302,191.50
Total Physical Environment	3,312,103.62	4,253,149.00	941,045.38
Capital outlay	127,920.34	76,620.00	(51,300.34)
Principal	0.00	17,312.00	17,312.00
Interest	1,701.43	3,403.00	1,701.57
Total Expenditures:	3,441,725.39	4,350,484.00	908,758.61
Excess (deficiency) of revenues over expenditures	(3,435,935.49)	(4,350,484.00)	914,548.51
Other financing sources (uses):			
Transfers in	3,479,709.41	4,195,484.00	(715,774.59)
Transfers out	0.00	0.00	0.00
Capital contributions from landowners	0.00	0.00	0.00
Proceeds from sales/disposals of capital assets	0.00	0.00	0.00
Total Other financing sources (uses):	3,479,709.41	4,195,484.00	(715,774.59)
Net change in fund balance	43,773.92	(155,000.00)	198,773.92
Fund balances, beginning of year	1,037,140.21	0.00	1,037,140.21
Total Fund balances, beginning of year	1,037,140.21	0.00	1,037,140.21
Fund balance, end of year	1,080,914.13	(155,000.00)	1,235,914.13

PROOF OF PUBLICATION STATE OF FLORIDA

PUBLIC NOTICE

Before the undersigned authority, personally appeared Teal Pontarelli, who on oath, says that he/she is a Legal Advertising Representative of The Palm Beach Post, a daily and Sunday newspaper, published in West Palm Beach and distributed in Palm Beach County, Martin County, and St. Lucie County, Florida; that the attached copy of advertising for a Legal - PublicNotice was published in said newspaper on: first date of Publication 09/27/2020 and last date of Publication 09/27/2020. Affiant further says that the said The Palm Beach Post is a newspaper published in West Palm Beach, in said Palm Beach County, Florida and that the said newspaper has heretofore been continuously published in said Palm Beach County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in West Palm Beach, in said Palm Beach County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

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

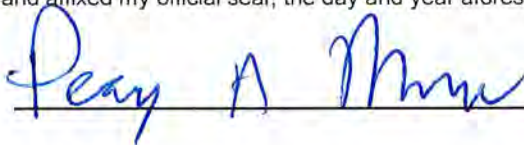
Invoice/Order Number:	0000596649
Ad Cost:	\$213.28
Paid:	\$0.00
Balance Due:	\$213.28

Signed

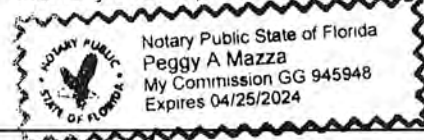

(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 28th day of September, 2020 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

Signed



(Notary)



Please see Ad on following page(s).

Invoice/Order Number: 0000596649
Ad Cost: \$213.28
Paid: \$0.00
Balance Due: \$213.28

**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, 2020 and Sept. 30, 2021. All such meetings will begin at 8:00 a.m. and, unless held by means of a virtual electronic medium, will be held in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418.

Regular Board of Supervisors meetings will be held on 10/28/2020, 11/18/2020, 12/16/2020, 01/27/2021, 02/24/2021, 03/24/2021, 04/28/2021, 05/26/2021, 06/23/2021, 07/28/2021, 08/25/2021 and 09/22/2021.

Possible Board of Supervisors or Committee meetings may also be held, on an as-needed basis, on the following dates: 01/13/2021, 02/10/2021, 03/10/2021, 04/14/2021, 05/12/2021, 06/09/2021, 07/14/2021 and 08/11/2021.

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

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

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

BOARD OF SUPERVISORS
NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT
Matthew J. Boykin, President
9-27/2020

0000596649-01