



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

Online Zoom Meeting

September 23, 2020

8:00 a.m.

Pursuant to Resolution No. 2020-05 adopted March 25, 2020, the September 23, 2020 meeting of the Board of Supervisors will be held using remote participation.

Public comment may be provided by 1) calling 561-624-7830 for submittal of comments or questions or 2) by delivery of written questions or comments to the District Office until 5 p.m. on Tuesday, September 22, 2020, including emails to susan@npbcid.org.

Public comment will also be available via Zoom teleconferencing during the Board of Supervisors meeting on September 23, 2020 at 8:00 a.m. Please follow this link to access the Zoom teleconference:
<https://us02web.zoom.us/j/81955904466?pwd=THcvZWsxclNSYnpDSzQzTzkxbWEzQT09>

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes – August 26, 2020 Public Hearing and 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. 11 – PGA National
 - i) Consider Purchase Order to Flying Scot, Inc.
 - ii) Consider Change Order to J.W. Cheatham, LLC (CO 2)
 - b) General
Consider Signatory Resolution (2020-10)
 - c) Payment Requests
- 7) **Regular Agenda**
 - a) Unit No. 2C - Alton
Status Report

- b) Unit No. 21 – Old Marsh
 - i) Consider Maintenance Agreement
Ask for Public Comment
 - ii) Consider Change Order to Aquatic Vegetation Control, Inc. (CO No. 1)
Ask for Public Comment
- c) Unit No. 53 – Arden
 - i) Status Report
 - ii) Consider Resolution on First Amendment to Plan of Improvements (2020-11)
Ask for Public Comment

8) Miscellaneous Reports:

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

9) Receive and File

10) Comments from the Board

11) Adjourn

Please note the following upcoming meeting:

October 28, 2020 – 8:00 a.m. - Regular Meeting

November 18, 2020 – 8:00 a.m.- Annual Landowners Meeting/Regular Meeting

**MINUTES OF A PUBLIC HEARING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 08/26/20**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:06 a.m. on August 26, 2020 via Zoom teleconference.

1) ROLL CALL

There were present (via online teleconference) Board President Matthew J. Boykin and Supervisors L. Marc Cohn, Adrian M. Salee, and Gregory Block; 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 (via online teleconference) were Deputy Director Dan Beatty; Finance Director Katie Roundtree; Executive Assistant Susan Scheff; Director of Operations Ken Roundtree; Permit and Contract Specialist Mila Acosta; Fiscal Specialist/Engineering Aide-Operations Vicki Loeb; and Jason Bloom of BallenIsles Community Association, Inc. (BICA) (Unit 31).

2) ESTABLISHMENT OF A QUORUM

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

3) ADDITIONS OR DELETIONS TO THE AGENDA

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

4) GENERAL

Proposed Fiscal Year 2020/2021 Annual Budget and Assessment Roll

a) Presentation of Assessment Rates

Ms. Roundtree reported that 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 2020/2021 Budget, together with the adoption of Northern's 2020/2021 Budget and Non-Ad Valorem Assessment Roll. She stated that the Truth in Millage (TRIM) Resolution will be presented later in the Regular Meeting. She further stated that the assessment rates in the Board's materials have not changed since they were presented to the Board in May, with the exception of Unit No. 21, Old Marsh. The Unit No. 21 assessment rate of \$1,273.28 reflects a decrease of \$385.17, or 23%, from the 2019/20 rate, and a decrease of \$558.27, or 30%, from the 2020/2021 TRIM rate. Ms. Roundtree explained that the rates were decreased as a result of discussions with the Property Owners Association Board and others in order to allow them to take over the maintenance of the lakes and created wetlands, as requested by the landowners. She noted that a related Maintenance Agreement should be presented to the Board for consideration within the next few months.

Ms. Roundtree reported that only Unit No. 53, Arden, had increases in rates and that was due to platting or replatting of land as a part of the typical development process.

b) Receive Comments from the Public on Proposed 2020/2021 Annual Budget and Assessment Roll

Mr. Boykin called for public comment regarding the proposed 2020/2021 Annual Budget and Assessment Roll, to which there was no response.

Ms. Roundtree advised that Jason Bloom of BICA was the only member of the public currently attending the online virtual meeting.

Ms. Scheff advised that she had not received any comments from the public via email prior to the meeting nor were any public comments received by any of the other advertised methods.

c) Receive Comments from the Board on Proposed 2020/2021 Annual Budget and Assessment Roll

Mr. Boykin called for Board comment regarding the proposed 2020/2021 Annual Budget and Assessment Roll, to which there was no response.

5) RECEIVE AND FILE

Mr. Bardin presented the following item to be received and filed:

- Legal Advertisement and Notices pertaining to today's August 26, 2020 Public Hearing.

6) ADJOURN

There being no further Public Hearing items to come before the Board on this matter, the Public Hearing was adjourned.

President

Assistant Secretary

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 08/26/20**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:09 a.m. on August 26, 2020 via Zoom teleconference.

1) ROLL CALL

There were present (via online teleconference) Board President Matthew J. Boykin and Supervisors L. Marc Cohn, Adrian M. Salee, and Gregory Block; 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 (via online teleconference) were Deputy Director Dan Beatty; Finance Director Katie Roundtree; Executive Assistant Susan Scheff; Director of Operations Ken Roundtree; Permit and Contract Specialist Mila Acosta; Fiscal Specialist/Engineering Aide-Operations Vicki Loeb; and Jason Bloom of BallenIsles Community Association, Inc. (BICA) (Unit 31).

2) ESTABLISHMENT OF A QUORUM

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

3) ADDITIONS OR DELETIONS TO THE AGENDA

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

4) APPROVAL OF MINUTES

A **motion** was made by Mr. Salee, seconded by Mr. Cohn and unanimously passed approving the Minutes of the July 22, 2020 Regular Meeting.

A **motion** was made by Mr. Salee, seconded by Mr. Cohn and unanimously passed approving the Minutes of the August 12, 2020 Appointment Committee 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.

Ms. Scheff advised that she had not received any comments from the public via email prior to the meeting nor were any public comments received by any of the other advertised methods.

6) CONSIDER APPROVAL OF APPOINTMENT COMMITTEE RECOMMENDATION

Mr. Cohn stated that the Appointment Committee met on August 12, 2020 to discuss the vacancy of Board Seat No. 4, noting that Mr. Cohen resigned due to selling his residence and moving outside of Northern's jurisdiction. He reported that it was the recommendation of the Appointment Committee that Northern's Board appoint Ellen Baker to occupy Seat 4 for the remainder of the current term.

Mr. Cohn asked his fellow committee member, Mr. Block, if he had any additional comments. Mr. Block noted that Ms. Baker had also filed to run for Seat No. 4 in the upcoming election and, as she is now running unopposed, she will continue to hold the seat following the next election.

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. Cohn and unanimously passed approving the Appointment Committee recommendation.

7) 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. Cohn, seconded by Mr. Block and unanimously passed approving the following Consent Agenda Items:

- a) Unit 2C – Alton
Consider Bills of Sale (2)
- b) Unit No. 3A – Woodbine
Consider Purchase Order to Hinterland Group, Inc.
- c) Unit No. 11 – PGA National
Consider Authorization to Record Permit No. PER-11-471 – Forster
Consider Purchase Order to Crocs, LLC.
- d) Unit No. 16 - Palm Beach Park of Commerce
Consider Sixteenth Addendum to Law Enforcement Service Agreement – Sheriff of Palm Beach County
- e) Unit No. 18 – Ibis Golf & Country Club
Consider Purchase Order to Hinterland Group, Inc.
Consider Purchase Order to Grand Slam Concrete & Curbing
- f) Unit No. 31 – BallenIsles Country Club
Consider Change Order to J.W. Cheatham, LLC (CO No. 2)
- g) General
Consider Board Meeting Schedule – Fiscal Year 2020/2021
Consider Revision to the Engineering Standards Manual and Accounting Manual
- h) Payment Requests

copies of which are contained in applicable Northern files.

8) REGULAR AGENDA

a) GENERAL

i) Consider Resolution Approving & Adopting the 2020/2021 Annual Budget and Assessment Roll (2020-09)

Ms. Roundtree explained that related to the Public Hearing that took place immediately prior to this meeting, Mr. Edwards has prepared a Resolution for the Board’s consideration that approves the 2020/2021 Budget, 2020/2021 Assessment Roll and levy of the assessments, plus authorizes the certification and submittal of the Assessment Roll to the Tax Collector. She stated that unless Mr. Edwards had further comment regarding the Resolution, a motion was in order.

Mr. Edwards stated that the Resolution speaks for itself and had no further comment.

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. Cohn and unanimously passed approving Resolution No. 2020-09, as presented.

ii) Consider Appointment of Board Secretary

Mr. Bardin explained that during Northern's Board Meeting in November 2019, the Board of Supervisors selected its officers, appointing Supervisor John P. Cohen to the office of Secretary and Mr. Bardin to the office of Assistant Secretary. He further explained that since Supervisor Cohen resigned his seat, he also resigned his appointment as Secretary. Mr. Bardin stated that it is appropriate at this time to select a new Board Secretary to complete the term until the Board reorganizes in November. He then reviewed the current slate of Board officers.

Mr. Block expressed his interest in serving as Board Secretary.

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

A **motion** was made by Mr. Boykin, seconded by Mr. Cohn and unanimously passed appointing Mr. Block as Board Secretary.

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

Mr. Beatty gave a verbal status report of this project, noting that there have not been any significant changes from the photos shown last month. He stated that there are two major projects that are ongoing, but they are both wrapping up. Mr. Beatty reported that the public park has only a few minor punch list items to complete, and the contractor is coordinating with the City of Palm Beach Gardens to get a Certificate of Occupancy. He also noted that the perimeter preserve buffer work in Parcel G is complete, and the contractor is in the process of getting the final approvals on that project.

Mr. Beatty stated that Northern anticipates bidding two very large projects in Alton in the near future. He explained that the first project involves the final lift of asphalt Alton Road, Pasteur Boulevard and some of

the roadways within Neighborhood 1, and the second project would be for the Parcel D improvements located on the eastern side of the project. He further explained that as those projects are bid, Staff will thereafter present each respective Award of Contract to the Board for consideration.

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

At this time, Mr. Bardin advised the Board that Steve Mathison had also joined the meeting (via online teleconference), noting that he is an attorney representing BICA.

**c) UNIT OF DEVELOPMENT NO. 5A – VISTA CENTER
Consider First Amendment to Exchange Agreement**

Mr. Edwards stated that the Board approved an Exchange Agreement with Discovery West Palm Development LLC, the developer of a proposed senior living facility in Vista Center, at last month's meeting. He explained that the Agreement had to do with the exchange of a lake that Northern owns for two new lakes that Discovery will be installing that are required for Northern's surface water management system. He further explained that a couple days before he presented the Agreement to the Board last month, the attorney for Discovery had requested two modifications. Due to the timing of the request, they agreed that the changes would be made in the form of an amendment which is now being presented for Board consideration.

Mr. Edwards explained that the amendment changes the timeline that Discovery has to conclude the construction of the lakes and completing the exchange from 20 months to 24 months, due to concerns regarding possible COVID-related delays. He stated that, also related to the pandemic, the attorney for Discovery asked for the addition of a Force Majeure clause, sometimes known as an Acts of God provision, which allows for the tolling of time in the event of hurricanes, pandemic-related incidents, etc. Mr. Edwards stated that he has no objection to these changes and recommends the First Amendment for approval by the Board.

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. Cohn and unanimously passed approving the First Amendment to the Exchange Agreement.

**d) UNIT OF DEVELOPMENT NO. 14 - EASTPOINTE
Consider Landowner Request for Consent to Palm Beach County Variances (2)**

Mr. Bardin stated that Northern previously entered into an Agreement with the Eastpointe Country Club (ECC), and he briefly reviewed the terms of that Agreement. He stated that ECC's plans are proceeding for approvals with Palm Beach County and, in order to proceed, the ECC needs two variances from Palm Beach County zoning requirements. He explained that the variances being sought involve an increase in height for a perimeter wall and an increase in the maximum building lot coverage. Mr. Bardin further explained that since Northern owns a portion of the subject property, Palm Beach County requires consent from Northern. Mr. Bardin reported that Mr. Edwards has modified the two consents in order to limit their scope and Staff recommends approval.

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

A **motion** was made by Mr. Salee, seconded by Mr. Block and unanimously passed approving the modified Consent Forms, as presented.

**e) UNIT OF DEVELOPMENT NO. 31 – BALLENISLES COUNTRY CLUB
Consider Sale and Purchase Agreement**

Mr. Edwards stated that Unit No. 31, BallenIsles, currently has three guardhouses for entry into the Unit. He explained that they all were initially built by Northern and two of them have been subsequently reconstructed or remodeled. He noted that the remaining guardhouse has been struck by vehicles numerous times and needs to be demolished and replaced with a new structure.

Mr. Edwards reported that due to the procedures that Northern followed in the past with the other two guardhouses, Northern has experienced difficulties in communication with the parties involved and with the implementation of various BICA requests. He stated that after discussions on how to best address

these issues prior to the construction of the PGA guardhouse, it was determined that the best option would be to enter into a Sale and Purchase Agreement with BICA. He explained that BICA would be responsible for the construction of the guardhouse for which Northern would issue a permit.

Mr. Edwards reviewed some of the details of the Agreement with regard to payments, warranties and closing documentation. He noted that the only open matter to address in the Agreement is the purchase price, and he believes \$1.7 million has been discussed internally as the “not to exceed” price.

Mr. Edwards explained that the installation site for the guardhouse is uncertain, noting that BICA would like to construct the new guardhouse a bit farther south on BallenIsles Drive than its current location, but they need to obtain approval from the City of Palm Beach Gardens. He stated that the Agreement allows for six months to negotiate that relocation with the City before Northern would begin to issue permits and set forth timelines for construction, payment allocations, etc.

Mr. Edwards stated that Staff recommends that the Board approve the Agreement and authorize the inclusion of \$1.7 million as the “not to exceed” purchase price.

Mr. Boykin called for any comments from the public.

Mr. Mathison thanked Northern for its continued teamwork, noting that he has worked with Mr. Bardin and Mr. Edwards since the creation of the Unit, and the partnership with Northern is greatly appreciated. He stated that BICA believes this Agreement does the job and may provide a template for Northern in its future projects.

A **motion** was made by Mr. Block, seconded by Mr. Salee and unanimously passed approving the Sale and Purchase Agreement with a “not to exceed” purchase price of \$1.7 million dollars.

**f) UNIT OF DEVELOPMENT NO. 45 – PASEOS
Consider Purchase Order to J.W. Cheatham, LLC**

Mr. Beatty stated that this is a project that was identified through normal maintenance procedures and included in the 2019/2020 Budget. He explained that there were a series of oak trees planted along

the street during the original development that have since matured. He further explained that the roots are uplifting areas of the curb and impeding the flow of water. Mr. Beatty stated that the District Engineer prepared a plan which involves root pruning, root barrier, curb removal and replacement, under-drain installation and associated pavement repair and restoration. He reported that the project was informally bid and submitted to six of Northern's General Service Contractors for quotation and only one bid was received. He stated that the bid was from J.W. Cheatham, LLC, in the amount of \$120,390.00, and the District Engineer has confirmed that the bid is consistent with unit pricing. Staff recommends approval of the Purchase Order.

Mr. Salee noted that he had a similar experience with oak tree impediment at the development where he previously resided. He cautioned Staff to be careful in the planning of this project, so that it does not become a recurring problem. He noted that the only remedy they found, due to the preferences of the City Engineer at the time, was to replace the entire tree with a much younger tree to prolong the need for future sidewalk replacement.

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

A **motion** was made by Mr. Salee, seconded by Mr. Block and unanimously passed approving Purchase Order No. 20-663 to J.W. Cheatham, LLC in the amount of \$120,390.00.

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

Mr. Beatty gave a verbal status report of this project, noting that there have not been any significant changes from the photos shown last month. He stated that the Linear Park project is ongoing and he expects to be able to give a progress report with photos at next month's Board Meeting. Otherwise, he noted that they are wrapping up the certification process for some of the construction phases and some utility Bills of Sale will be presented for future Board consideration. He also reported that Mr. Lawson and Mr. Edwards are working on the previously authorized Amendment to the Plan of Improvements (POI).

Mr. Lawson stated that the Board previously authorized the District Engineer and General Counsel to move forward with an amendment to the POI at the request of the Landowner. He noted that this amendment process coincides with the Landowner going through the Palm Beach County Land Use amendment process, due to the Landowner's determination that the demand for zero lot line homes is greater than the larger, single family homes within the community. Mr. Lawson advised that the Land Use Amendment will increase the number of townhomes and zero lot line residential units within the development and decrease the number of single family developments, resulting in an increase in the total number of residential units from 2,000 to 2,334. He reported that the first step in Northern's process is the POI amendment which, if approved, will be followed by an amendment to the Report of Engineer which establishes the benefits received by each type of residential unit and set the assessments for the coming years.

Mr. Lawson anticipates presenting the First Amendment to the POI to the Board at its September meeting and then following up with the Amendment to the Report of Engineer to coincide with the Land Use process that the Landowner is undertaking. He noted that the Board had previously required advanced funding for Northern's amendment process, and he confirmed that those funds have been wired to Northern to cover those costs.

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

9) MISCELLANEOUS REPORTS

a) ENGINEER

Mr. Lawson had nothing to report.

b) ATTORNEY

Mr. Edwards had nothing to report.

c) EXECUTIVE DIRECTOR

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

10) RECEIVE AND FILE

The following items were presented to be received and filed:

- Northern Monthly Financial Reports; and
- Proof of Publication of Meeting Notices

copies of which are contained in Northern's records.

11) COMMENTS FROM THE BOARD

Mr. Boykin noted that he looks forward to welcoming Ms. Baker to the Board at the next meeting.

12) 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
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EXECUTIVE SUMMARY

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

DATE: September 23, 2020

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

THROUGH: O'Neal Bardin Jr., Executive Director

RE: Unit of Development No.11 – PGA National
Consider Purchase Order No. 20-736 to Flying Scot, Inc.
Sidewalk Repairs and Replacement

Background

During routine inspections of Northern's sidewalk in PGA National, it was determined that several areas along Avenue of the Masters, Avenue of the Champions, Tournament Boulevard and Medalist Boulevard are in need of repair and replacement.

A request for quotations was sent to five of Northern's General Services contractors. Three bids were received and Flying Scot, Inc. submitted the lowest bid in the amount of \$29,999.00 (see attached bid tabulation). Flying Scot, Inc. has satisfactorily completed similar projects in the past for Northern.

Fiscal Impact

The cost of this project is included in the FY 2019/2020 budget for repair and maintenance services for Unit of Development No. 11, PGA National.

Recommendation

Northern Staff recommends Board approval of the referenced Purchase Order No. 20-736 to Flying Scot, Inc. in the amount of \$29,999.00.



**Northern Palm Beach County
Improvement District**

Purchase Order No. 20-736

Purchase Order

Vendor :900 Flying Scot, Inc. 11924 W. Forest Hill Blvd. #10A-386 Wellington, FL 33414 Phone - / Fax -	Billing and Shipping Address 359 Hiatt Drive Palm Beach Gardens, FL 33418 (561) 624-7830 Ext Fax (561) 624-7839
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Document Information Document Date 09/08/2020 Required Date 09/18/2020 Prepared By JORGE I. SANTOS Workflow ID 07 Status Transmit to MIP Documents Description U11, P.G.A.NATIONAL Multiple SIDEWALKS REPAIRS/ Remove & Replacement	Change Order 0 Project No Invoice to Y follow
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Comments : Please use funds from excess in 54613- R&M Catch basins to complete project- KRR- Safety issue.

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	1101	54611	U11, P.G.A.NATIONAL Multiple SIDEWALKS REPAIRS/ Remove & Replacement	29,999.00	29,999.00

Total : \$29,999.00

Approval Information

Milagros E. Acosta	Board 2	09/09/2020 10:25 AM
SUSAN P. SCHEFF	Board	09/09/2020 10:17 AM
ONEAL BARDIN JR.	Executive Director	09/08/2020 2:29 PM
KATHLEEN E. ROUN	Finance Director	09/08/2020 1:21 PM
LAURA L. HAM	Budget Manager	09/08/2020 10:27 AM
CLIFFORD D. BEAT	Deputy Director	09/08/2020 9:12 AM
KENNITH R. ROUN	Department Manager	09/08/2020 8:37 AM
JORGE I. SANTOS	Requester	09/08/2020 8:00 AM

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

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

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

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



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

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

DATE: September 23, 2020

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

THROUGH: O'Neal Bardin Jr., Executive Director

RE: Unit of Development No. 11 – PGA National
Consider Change Order No. 2 to J.W. Cheatham, LLC
Purchase Order No. 20-420
Ryder Cup Boulevard Milling and Resurfacing Project

Background

On April 22, 2020, Northern issued a contract to J.W. Cheatham, LLC for the Ryder Cup Boulevard Milling and Resurfacing Project. Attached is the proposed Change Order No. 2 in the amount of \$12,154.15. This change order includes the cost for additional striping and final quantity adjustments.

Fiscal Impact

Funding is available from Unit of Development No. 11, PGA National budget reserves.

Recommendation

Northern Staff and the District Engineer recommend approval of Change Order No. 2 to J.W. Cheatham, LLC in the amount of \$12,154.15.

CHANGE ORDER

(Instructions on reverse side)

No. 2

PROJECT: Ryder Cup Milling and Resurfacing Project - PRJ 620

DATE: Upon NPBCID Approval

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

CONTRACTOR: J.W. Cheatham, LLC

ENGINEER: Arcadis US, Inc.

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

Description: Final quantity adjustment change order

Purpose: Repair worn and cracked roadway surface and refurbish faded traffic markings

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ <u>508,832.85</u>	Original Contract Time <u>120</u>
Previous Change Order No. <u>1</u> to No. <u>2</u> \$ <u>62,304.00</u>	Net change from previous Change Order <u></u>
Contract Price prior to this Change Order \$ <u>571,136.85</u>	Contract Time prior to this Change Order <u></u>
Net Increase (decrease) of this Change Order \$ <u>12,154.15</u>	Net Increase of this Change Order <u></u>
Contract Price with all approved Change Orders \$ <u>583,291.00</u>	Contract Time with all approved Change Orders <u>125</u>

APPROVED BY:

APPROVED BY:

APPROVED BY:

S.M. [Signature]
Contractor

NPBCID

Engineer

Date: 9/16/2020

Date: _____

Date: _____

**J. W.
CHEATHAM
LLC**

**Road Building &
Earthmoving Contractors**

September 16, 2020

Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, FL 33410

Attn: Tim Helms, Project Manager

Re: Ryder Cup Blvd.

Dear Mr. Helms,

J.W. Cheatham, LLC is requesting a change order to be issued to above contract for final quantity adjustments.

Add 1" Milling Roadways	1537.00	SY	@	\$1.90 /SY	\$2,920.30
Add 1" SP 9.5 Asphaltic Concrete	1537.00	SY	@	\$4.85 /SY	\$7,454.45
Delete Root Removal and Pvmt Repair	(10.00)	LF	@	\$100.00 /LF	(\$1,000.00)
Delete Rem/Replace 24" Curb	(13.00)	LF	@	\$35.00 /LF	(\$455.00)
Add 6" Solid White Thermo	3433.00	LF	@	\$0.90 /LF	\$3,089.70
Delete 8" Solid White Thermo	(472.00)	LF	@	\$1.10 /LF	(\$519.20)
Add 12" Solid White Thermo	3333.00	LF	@	\$1.65 /LF	\$5,499.45
Add 18" Solid White Thermo	306.00	LF	@	\$2.70 /LF	\$826.20
Delete 24" Solid White Thermo	(1857.00)	LF	@	\$4.30 /LF	(\$7,985.10)
Delete Skip 6-10 White Thermo	(1103.00)	GF	@	\$0.90 /GF	(\$992.70)
Delete Skip 10-30 White Thermo	(1403.00)	GF	@	\$0.90 /GF	(\$1,262.70)
Delete Skip 6-10 Yellow Thermo	(360.00)	GF	@	\$0.90 /GF	(\$324.00)
Add 6" Solid Double Yellow Thermo	1987.00	LF	@	\$1.80 /LF	\$3,576.60
Add RPM- Bi-Directional White/Red	56.00	EA	@	\$4.35 /EA	\$243.60
Add RPM- Bi-Directional Amber/Amber	229.00	EA	@	\$4.35 /EA	\$996.15
Add Pavement Arrow White	1.00	EA	@	\$86.40 /EA	\$86.40
				TOTAL	\$12,154.15

Please call should you have any questions.

Sincerely,
J.W. Cheatham, LLC

Steve Cheatham

Steve Cheatham
Project Manager

7396 Westport Place West Palm Beach, FL 33413 Phone: (561) 471-4100 Fax: (561) 471-8348

RESOLUTION NO. 2020-10

**RESOLUTION OF THE BOARD OF SUPERVISORS OF
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
APPOINTING SIGNATORIES ON DISTRICT BANK ACCOUNTS**

WHEREAS, NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT (the “District”) is an independent special district duly organized and validly existing under the Constitution and the Laws of the State of Florida, including applicable provisions of Chapter 298, Florida Statutes, and Chapter 2000-467, Laws of Florida, as amended; and

WHEREAS, the District has bank accounts with various financial institutions; and

WHEREAS, the District intends by this Resolution to designate certain representatives of the District as authorized signatories on said bank accounts.

NOW, THEREFORE, be it resolved by the Board of Supervisors of NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT as follows:

1. Any two or more of the following representatives of the District are hereby empowered and authorized to act as signatories on those District bank accounts identified on attached Exhibit “A”, namely:

ADRIAN M. SALEE	Board Member
MATTHEW J. BOYKIN	Board Member
L. MARC COHN	Board Member
GREGORY BLOCK	Board Member
ELLEN T. BAKER	Board Member
O’NEAL BARDIN, JR.	Executive Director
C. DANVERS BEATTY	Deputy Director
KENNETH W. EDWARDS	General Counsel

2. That all resolutions or parts of resolutions in conflict herewith are hereby repealed.

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

THIS RESOLUTION PASSED AND WAS ADOPTED THE 23rd DAY OF SEPTEMBER, 2020.

[DISTRICT SEAL]

Northern Palm Beach County
Improvement District

ATTEST:

By: _____
Assistant Secretary - Board of Supervisors

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

Exhibit "A"

**NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
DEPOSITORY AND INVESTMENT ACCOUNTS**

WELLS FARGO

DIRECT DEPOSITORY ACCOUNTS

Depository Account	#2159705211098
Disbursement Account	#2000016114988
Payroll Account	#2165500027756

TD BANK

Alternate Checking Account	#686-0758173
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**RECOMMENDED DISBURSEMENTS FOR
AUGUST 26, 2020 BOARD MEETING**

	BOND/COI**	EIPC*	NOTE PROCEEDS	LANDOWNER FUNDS	TOTALS
Unit No. 2C - Alton	37,893.17			-	37,893.17
Unit No. 11 - PGA National		481,857.40			481,857.40
Unit No. 18 - Ibis Golf & CC		24,999.99			24,999.99
Unit No. 31 - BallenIsles		463,259.27			463,259.27
Unit No. 38 - Harbour Isles		12,748.00			12,748.00
Unit No. 43 - Mirasol		15,323.55			15,323.55
Unit No. 45 - Paseos		19,467.50			19,467.50
Unit No. 53 - Arden	75,652.52				75,652.52
	113,545.69	1,017,655.71	-	0.00	1,131,201.40

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 141

SEPTEMBER 23, 2020

	LANDOWNER			TOTALS
	BOND	NOTE	FUNDS	
CONSTRUCTION:				
PI Electric, Inc.	30,313.50	-	-	
(Artistry & Alton Electrical RTU Install CS-B1W & CS-B1E)				30,313.50
ENGINEERING:				
Arcadis U.S., Inc.	542.50	-	-	
(DE - Alton Construction)				542.50
OTHER PROFESSIONALS:				
Caldwell & Pacetti	3,300.00	-	-	
(Plan of Improvement Review)				3,300.00
MISCELLANEOUS:				
Davidson Fixed Income Mgmt.	205.15	-	-	
NPBCID Reimbursements				
(NPBCID Personnel Time)	3,532.02	-	-	
	37,893.17	-	-	37,893.17

**UNIT OF DEVELOPMENT NO. 11
DISBURSEMENT NO. 138
SEPTEMBER 23, 2020**

	<u>EIPC</u>	<u>NOTE</u>	<u>TOTAL</u>
CONSTRUCTION:			
J. W. Cheatham, LLC	<u>481,857.40</u>		
(Ryder Cup Milling and Resurfacing)			
FINAL			481,857.40
	<u>481,857.40</u>	<u>-</u>	<u>481,857.40</u>

**UNIT OF DEVELOPMENT NO. 18
DISBURSEMENT NO. 184
SEPTEMBER 23, 2020**

EIPC

TOTAL

CONSTRUCTION:

Grand Slam Concrete & Curbing
(Remove & Replace Sidewalks)

24,999.99

24,999.99

24,999.99

24,999.99

**UNIT OF DEVELOPMENT NO. 31
DISBURSEMENT NO. 193
SEPTEMBER 23, 2020**

	EIPC (Equity in Pooled Cash)	TOTAL
CONSTRUCTION:		
J. W. Cheatham, LLC (Pavement Rehab Phase II)	<u>463,259.27</u>	463,259.27
	<u><u>463,259.27</u></u>	<u><u>463,259.27</u></u>

**UNIT OF DEVELOPMENT NO. 38
DISBURSEMENT NO. 6
SEPTEMBER 23, 2020**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
Hinterland Group, Inc. (HG)	<u>12,748.00</u>	
(Harbour Isles Roadway Pipe Cleaning)		12,748.00
FINAL		
	<u>12,748.00</u>	<u>12,748.00</u>

**UNIT OF DEVELOPMENT NO. 43
DISBURSEMENT NO. 90
SEPTEMBER 23, 2020**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
PI Electric		
(Jog Rd Lighting replacemt- LED)	<u>15,323.55</u>	
FINAL		15,323.55
	<u><u>15,323.55</u></u>	<u><u>15,323.55</u></u>

**UNIT OF DEVELOPMENT NO. 45
DISBURSEMENT NO. 53
SEPTEMBER 23, 2020**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
Flying Scot, Inc.	<u>19,467.50</u>	
(R & R Concrete Sidewalks)		
FINAL		19,467.50
	<u>19,467.50</u>	<u>19,467.50</u>

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 88
SEPTEMBER 23, 2020**

	BOND	TOTAL
CONSTRUCTION:		
BrightView Landscape Development (Western Linear Park Phase 2)	59,067.34	59,067.34
ENGINEERING:		
Arcadis US (DE Construction Phase)	8,437.50	
Michael Schorah & Assoc. (PE Construction Phase)	6,199.90	14,637.40
OTHER PROFESSIONALS:		
Caldwell & Pacetti (Legal Services)	385.00	385.00
MISCELLANEOUS:		
NPBCID Reimbursement (NPBCID Personnel Time)	1,562.78	1,562.78
	75,652.52	-
	75,652.52	75,652.52

UNIT NO. 2C – ALTON

STATUS REPORT



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

EXECUTIVE SUMMARY

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

DATE: September 23, 2020

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

THROUGH: O'Neal Bardin Jr., Executive Director

RE: Unit of Development No.21 – Old Marsh
Consider Maintenance Agreement

Background

Northern owns and maintains the lakes and created wetlands within the Old Marsh community. As a result of performance issues with the aquatic weed control contractor, the agreement for this service was re-bid in early 2020. Aquatic Vegetation Control, Inc. was the low bidder on the contract and was awarded the agreement in April 2020 with a commencement date of October 1, 2020. The new agreement includes additional man hours for hand removal of algae and is \$149,885.00 more than was previously budgeted for this service. Upon notification of the increase, the Property Owners Association (POA) and Golf Club requested a meeting with Northern Staff to discuss their options for this service. On June 25, 2020, representatives from Northern met with the POA and Golf Club and discussed the possibility of a maintenance agreement wherein the Golf Club can provide the aquatic weed control and marsh maintenance services. If approved, Northern would not assess the community for those services. The Golf Club elected to pursue this option and the attached maintenance agreement establishes the terms for this service. The agreement was prepared by Northern's General Counsel.

Fiscal Impact

The Old Marsh Golf Club will be responsible for the maintenance activities. Therefore, Northern will not levy assessments for these maintenance activities.

Recommendation

Northern Staff and General Counsel recommend approval of the Maintenance Agreement.

**MAINTENANCE AGREEMENT
BETWEEN
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
AND
OLD MARSH GOLF CLUB, INC.
{Unit of Development No. 21}**

THIS MAINTENANCE AGREEMENT (the "Agreement") shall be effective as of the 11th day of September, 2020 (the "Effective Date") and is being entered into by and between Old Marsh Golf Club, Inc., with offices at 7500 Old Marsh Road, Palm Beach Gardens, Florida 33418, (hereinafter referred to as "Golf Club"), and Northern Palm Beach County Improvement District, an independent special district of the State of Florida, with offices at 359 Hiatt Drive, Palm Beach Gardens, Florida 33418 (hereinafter referred to as "Northern").

WHEREAS, Northern is an independent special district of the State of Florida and wholly contained within its jurisdictional boundaries is its Unit of Development No. 21 (the "Unit"); and

WHEREAS, Northern has a real property interest in those areas described and geographically depicted in attached Exhibit "A" (all of which are herein referred to as the "Improvement Sites") within which certain hereinafter described public infrastructure improvements (the "Improvements") have been constructed or installed for the benefit of the Unit, all of which Improvements would be typically maintained by Northern in accordance with its standard level of maintenance; and

WHEREAS, the Golf Club has requested that it be allowed to assume the provision of maintenance for the Improvements located within the Improvement Sites, which maintenance shall be provided in accordance with and pursuant to the terms and provisions of this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants, understandings and agreements contained herein, the Golf Club and Northern agree as follows:

SECTION 1. RECITALS. The above recitals are deemed true and correct to the best of their knowledge and are incorporated into this Agreement and made a part hereof.

SECTION 2. PARTIES TO THE AGREEMENT. The parties to this Agreement are as follows:

(A) Northern which is an independent special district of the State of Florida created and operating pursuant to Chapter 2000-467, Laws of Florida, as amended, and applicable provisions of Chapter 298, Florida Statutes.

(B) The Golf Club which is a Florida not-for-profit corporation.

SECTION 3. DESCRIPTION OF IMPROVEMENTS. The Improvements which are the subject of this Agreement are listed in attached Exhibit "B".

SECTION 4. GOLF CLUB'S MAINTENANCE RESPONSIBILITIES. The Golf Club hereby agrees as follows:

(A) The Golf Club shall be solely responsible for all costs and liabilities that are associated with

or arise out of the Golf Club's provision of those applicable Maintenance Services described in attached Exhibit "C" (the "Maintenance Services") for the Improvements.

(B) The Maintenance Services shall be provided by the Golf Club in a competent and professional manner using qualified and experienced employees or contractors, with such frequency as is necessary and reasonable in the industry and under the circumstances in order to ensure that the Improvements are properly maintained and continue to function in accordance with their intended purpose. In addition, since the Improvements will require different types of maintenance, the maintenance intervals and the time periods within which maintenance tasks must be performed by the Golf Club shall be flexible and adjusted periodically depending on the condition of each Improvement and its maintenance needs.

SECTION 5. RESPONSIBILITY FOR ACTS OF FORCE MAJEURE. Northern and the Golf Club agree that the Maintenance Services herein or subsequently assumed by the Golf Club are not intended nor do they include the repair or replacement of an Improvement that is damaged as a direct result of a hurricane, tornado, freeze damage, fire, drought if one is officially declared by South Florida Water Management District or flooding, provided such damage did not result from an intentional or negligent act or omission of the Golf Club or which could have been avoided through the exercise of reasonable due care by the Golf Club.

Rather, the repair and/or replacement of such damage to an Improvement shall be the responsibility of Northern; provided, however, that the timing and extent of Northern's repair and/or replacement, if any, of same shall be determined by Northern at its sole discretion. Further, any and all expenses or costs that may be incurred by Northern in order to repair or replace such a damaged Improvement shall be paid solely through funds collected as a result of Northern's levy of non-ad valorem assessments upon the assessable real property located within the Unit.

SECTION 6. COMPLIANCE WITH GOVERNMENTAL REGULATIONS. The Maintenance Services herein assumed by the Golf Club for the Improvements shall be carried out in strict compliance with all required governmental entities' and agencies' permits, requirements, rules, acts, orders, regulations and restrictions, including, but not limited to, the following entities: (A) Northern Palm Beach County Improvement District, (B) Seacoast Utility Authority, (C) South Florida Water Management District, (D) Florida Department of Environmental Protection, (E) County of Palm Beach and (F) the City of Palm Beach Gardens, Florida.

SECTION 7. NORTHERN INGRESS AND EGRESS. The assumption by the Golf Club of the provision of Maintenance Services for the Improvements shall in no way interfere with Northern's right of ingress and egress to said Improvement or their inspection.

SECTION 8. INTERVENTION BY NORTHERN. Northern herein reserves the unilateral right to commence, implement or initiate, without advance notice, the following:

(A) the provision of maintenance for any one or more of the Improvements, and

(B) the upgrade, removal, repair, relocation and/or replacement, as the case may be, of an Improvement.

SECTION 9. REMEDIES UPON GOLF CLUB DEFAULT. Northern may elect any one of the following remedies if the Golf Club should default in carrying out the terms and conditions of this

Agreement or ceases to be a not-for-profit corporation in good standing with the State of Florida, namely:

(A) In the event the Golf Club should fail to comply or satisfy the requirements of Sections 6 or 11 of this Agreement or ceases to be a not-for-profit corporation in good standing with the State of Florida, such failure shall be deemed a **material** breach of the Agreement. Thereupon Northern, at its sole discretion and without advance notice, may elect to initiate its own maintenance program and assume full control over some or all of the Improvements; provided, however, Northern shall be obligated to give verbal or written notice to the Golf Club as soon thereafter as is reasonably possible, but in no event less than two (2) business days after commencement of the Northern maintenance program.

(B) If the Golf Club should fail, refuse or neglect to furnish any one or more of the required Maintenance Services within thirty (30) days from the date of receipt of a Northern written notice of default, then in that event Northern, at its sole discretion and without further notice, may elect to initiate a maintenance program and assume full control and maintenance responsibility as to some or all of the Improvements.

(C) At such time as Northern should initiate maintenance program for an Improvement, the Golf Club, (following receipt of verbal or written notice from Northern), shall thereupon immediately discontinue the provision of Maintenance Services as to same until such time as is otherwise agreed to by and between the parties hereto. Further, in such event, the Golf Club agrees as follows:

(i) Upon Northern's institution of a maintenance program for any one or more of the Improvements and every three (3) months thereafter, Northern shall issue to the Golf Club a written invoice setting forth the estimated amount of money Northern reasonably calculates it will need to have on hand, for the next three (3) months, in order to implement and carry out its maintenance program. The Golf Club shall be required to pay to Northern such sum of money for each such upcoming three (3) months in order for Northern to implement and carry out its maintenance program, with each such payment to be paid within thirty (30) days of receipt of the Northern invoice.

(ii) The quarterly payment amounts shall be determined by Northern and based upon the amount of money that Northern reasonably anticipates it will have to expend, in three (3) month increments, from the date of its initiation of a Northern maintenance program to the date that Northern anticipates receiving, through its normal levy and assessment process, sufficient non-ad valorem maintenance assessments for such maintenance activity.

(D) In the alternative, if Northern reasonably believes that the Golf Club is or has failed to carry out any one or more of the Maintenance Services as herein assumed by it, or the Golf Club fails to make proper payment to Northern as herein required, Northern may elect to take such legal or administrative action as Northern deems necessary in order to compel compliance; provided, however, before Northern may initiate any such action for the Golf Club's failure to provide Maintenance Services, Northern must first provide thirty (30) day advance written notice to the Golf Club of the nature of the alleged default. The Golf Club, following the date of receipt of said notice, shall then have thirty (30) calendar days to take appropriate and substantive remedial action to alleviate the alleged default.

SECTION 10. INDEMNIFICATION. The Golf Club does hereby indemnify and hold Northern harmless of and from any and all loss or liability that Northern may sustain by reason of the Golf Club's assumption of the Maintenance Services, as may directly or indirectly result from or arise out of the Golf Club or that of its agents, officers, personnel, contractors or consultants misfeasance, malfeasance, non-

feasance, negligence or failure to carry out obligations of the Golf Club under this Agreement, with said indemnification and hold harmless to include but not be limited to: (A) direct costs and damages, (B) indirect or consequential costs and damages (provided there is a proximate cause relationship) and (C) any and all injuries and/or damages sustained by persons or damage to property, including such reasonable attorney fees and costs (including appellate or mediation) that may be incurred by Northern that relate thereto. Provided, however, it is understood and agreed that this Section does not indemnify Northern for the Golf Club's or that of its agents, officers, personnel, contractors or consultants misfeasance, malfeasance, non-feasance, negligence or failure to carry out the terms and conditions of this Agreement if same is caused by, or at the direction of Northern.

SECTION 11. INSURANCE. The Golf Club shall be required, on or before the date of the execution of this Agreement and without any interruption or lapse thereafter, to provide to Northern, a Certificate of Insurance reflecting insurance coverage for the Golf Club in such amounts and in accordance with the requirements set forth on attached Exhibit "D". Further said Certificate of Insurance shall on its face reflect the following:

(A) Northern as an additional insured to the extent set forth on attached Exhibit "D".

(B) Northern as the certificate holder of the Certificate of Insurance.

(C) That the insurance coverage represented by the Certificate of Insurance shall not be terminated or reduced unless thirty (30) days prior written notice of such termination or reduction (or ten (10) days if canceled for non-payment) is mailed by first class U.S. Mail to Northern.

SECTION 12. EARLY TERMINATION. Except as otherwise permitted in this Agreement, either party may terminate this Agreement on October 1st of any subsequent year (excluding the year of the Agreement's Effective Date) but only following the delivery of written notice of such intent to terminate to the other party on or before March 1st of such year, i.e. six (6) months prior advance notice of intent to terminate must be given to the other party.

SECTION 13. TERM OF THE AGREEMENT. Unless terminated as otherwise permitted in this Agreement, the Agreement shall continue in perpetuity.

SECTION 14. MISCELLANEOUS PROVISIONS.

(A) **Notices.** All notices, requests, consents and other communications required or permitted under this Agreement shall be in writing (including telex, electronic mail or facsimile) and shall be (as elected by the person giving such notice) hand delivered by prepaid express overnight courier or messenger service, telecommunicated, or mailed (airmail if international) by registered or certified mail (postage prepaid), return receipt requested, to the following addresses:

AS TO NORTHERN:

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

AS TO GOLF CLUB:

Old Marsh Golf Club, Inc.
7500 Old Marsh Road
Palm Beach Gardens, Florida 33418
Attention: Marcy Moore
Phone: (561) 366-6303
Email: mmoore@oldmarshgolf.com

If either party changes its mailing address or designated recipient for notices, such change shall be communicated in writing to the other party within thirty (30) days of the change.

(B) **Entire Agreement.** This Agreement represents the entire understanding and agreement between the parties with respect to the subject matter hereof.

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

(D) **Assignability.** This Agreement may not be assigned without the prior written consent of all parties to this Agreement, provided such consent may not be unreasonably withheld.

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

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

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

(H) **Time of the Essence.** Time is of the essence with respect to this Agreement.

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

(J) **Right of Remedies.** The failure of any party to insist on a strict performance of any of the terms and conditions hereof shall be deemed a waiver of the rights of remedies that the party may have regarding that specific instance only, and shall not be deemed a waiver of any subsequent breach or default in any terms and conditions.

(K) **Construction.** The parties acknowledge that each has shared equally in the drafting and construction of this Agreement and, accordingly, no Court construing this Agreement shall construe it

more strictly against one party than the other and every covenant, term and provision of this Agreement shall be construed simply according to its fair meaning.

(L) **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.

(M) **Effective Date.** This Agreement shall be effective as of the last date that it is signed by all parties hereto.

[Balance of Page left intentionally blank]

Executed by the **GOLF CLUB** this 11 day of September 2020.

Signed, sealed and delivered
in the presence of the following
witnesses

Alyson Chase
(signature)

Alyson Chase
(print name)

Mary Moore
(signature)

Marcy Moore
(print name)

By: Phil Siegel

Print: Dr. Phil Siegel

Title: Old Marsh Golf Club President

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 11 day of September, 2020, by Phil Siegel, as President, for a Florida non-profit corporation, on behalf of the said corporation, who is personally known to me.

(Notary Seal)



Tracy J. McAllister
Notary Public State of Florida
Tracy J. McAllister
Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____

Executed by **NORTHERN** this _____ day of _____, 2020.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST: _____
Assistant Secretary

By: _____

Print: _____

Title: _____

STATE OF FLORIDA
COUNTY OF PALM BEACH

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

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____

EXHIBIT "A"

DESCRIPTION OF IMPROVEMENT SITES

The Improvement Sites within which the Improvements are located lie within Water Management Tracts (W.M.T.) A through O, Plat of Old Marsh Golf Club, as recorded in Plat Book 58, Pages 62-75 of the Public Records of Palm Beach County, Florida and generally depicted below in blue and yellow.

Unit 21 - Old Marsh Aquatic Maintenance 80 acres



Legend


-  Lakes
-  Littoral Shelf and Created Marsh



EXHIBIT "B"

LIST OF IMPROVEMENTS

The Improvements which are the subject of this Agreement are identified as the littoral zone plantings, created wetlands and other marsh foliage improvements located within the Improvement Sites.

EXHIBIT "C"
MAINTENANCE SERVICES

The Maintenance Services to be provided shall be as follows:

- 1) The provision of aquatic maintenance for the Improvements which shall include but not be limited to: (i) replacement with comparable and suitable aquatic landscaping if diseased, dying or dead and (ii) the provision of herbicide treatment services as may be necessary and appropriate.
- 2) The provision of all personnel and equipment necessary in order to provide the above described Maintenance Services.
- 3) See attached supplemental requirements and specifications.

SUPPLEMENTAL SPECIFICATIONS AND MINIMUM STANDARDS

- A. Golf Club will be required to inspect, on a bi-weekly basis, all canals, lakes, waterways and marshes (the "Improvement Sites") covered by this Agreement and maintain (chemically treat and/or manually remove) as often as necessary to accomplish progressive aesthetic-level aquatic weed control. Golf Club shall achieve 95% control of all exotic and all undesirable, emergent, floating, ditch bank, invasive nuisance aquatic plants, including algae. Golf Club shall perform maintenance to control infestations of all exotic and undesirable, emergent, floating, ditch bank, invasive nuisance aquatic plants to below 5% of any 100 square foot section of Northern maintained area, and shall maintain these levels of control, or greater, for the duration of the contract unless otherwise approved by Northern.
- B. In the created wetland marshes, when any exotic or noxious weed, as defined above, infests an area greater than 15% of any 100 square foot section or is greater than 2.5 ft. tall, the Golf Club shall manually remove the noxious material. Golf Club shall also manually remove any exotic or noxious weed greater than 2.5 ft. tall, dead or alive. When dead plant material exceeds an area greater than 15% of any 100 square ft. section, Golf Club shall remove the dead material. All costs associated with the disposal of manually removed plant material shall be included in the Contract Unit Price.
- C. Within fifteen (15) days of commencement of the Agreement, Golf Club shall substantially complete the initial inspections of all canals, lakes, waterways and ditch banks and schedule necessary maintenance.
- D. Vegetation which is removed from created wetlands, shall be removed from the site within two (2) days and shall not be allowed to remain on site over the weekend.
- E. All vegetation/material removed from created wetlands shall be taken to CERTIFIED LAND FILL or other facility certified to accept organic waste. Golf Club shall submit documentation that vegetation/material was disposed of in accordance with the law (receipts, etc.)
- F. Golf Club will select the most effective and environmentally safe herbicides and application techniques.
- G. Golf Club shall use only herbicides approved by the controlling governmental agencies. All herbicides must be used in accordance with the EPA label and/or Special Use label. Golf Club will be solely liable for any penalty, fine or damages resulting from the misuse of herbicides. Use of all herbicides and disposal of residue and containers shall be in strict conformance with the chemical manufacturer's instructions and any Local, County, State and Federal laws applicable. In the event an herbicide is banned by a governmental regulatory agency, the Golf Club shall immediately stop use of the herbicide in canals, lakes, waterways and ditch banks covered under this Contract and notify Northern.
- H. Golf Club shall provide at least one Florida State Certified Applicator for every crew doing herbicide maintenance in the aquatic category. Golf Club shall provide at least one Florida State Certified Applicator, on site, for every crew (Rule SE-2.22, Florida Administrative Code, Pursuant to Chapter 487, Florida Statutes) in the aquatic and right-of-way categories.
- I. Golf Club shall keep all herbicide application equipment (trucks, boats and sprayers) in good working order, condition and appearance at all times. Northern has the right to inspect and approve all equipment that will be used in carrying out the maintenance provisions of the Agreement.
- J. Golf Club has full responsibility for accurately treating the sites. Areas not treated, either by malfunctioning equipment or missed applications will be reapplied.
- K. Upon request by Golf Club, Northern shall provide Golf Club with State and Federal water quality criteria that must be maintained at the outfall of the Unit of Development. This water quality criteria is continuously monitored by the Northern and must be maintained throughout

- the term of the Agreement. Golf Club must use procedures that shall not degrade water quality.
- L. Application shall be performed in such a manner as to protect non-target areas and the public.
 - M. Golf Club shall use due care to avoid damage to adjacent lawns, golf courses and upland plantings and be solely responsible for any damage incurred while providing maintenance services.
 - N. Herbicides and application techniques must be used with due care so as to minimize damage to planted littoral zone marshes. All spray personnel must be able to identify the littoral zone plantings and be familiar with control procedures that will minimize damage to the marsh plants. The Northern will inspect marshes on a quarterly basis to determine marsh plant mortality. If it is determined that greater than 15% of the marsh plants have been destroyed due to herbicide and application techniques, the Golf Club shall be responsible to replant damaged areas at the Golf Club's sole expense.
 - O. Golf Club will use application techniques that will minimize drift onto non-target vegetation. Northern will be informed and approve of procedures that will be utilized to minimize herbicide drift. Herbicides affected by wind will be applied with drift control. Herbicides that might drift will not be applied in winds exceeding 10 mph.
 - P. Golf Club must apply ditch bank herbicides in a manner that will not destroy greater than 5% of non-target grasses or understory vegetation.
 - Q. Golf Club shall supply a licensed applicator in either the Right of Way or Aquatics category from the Florida Department of Agriculture and Consumer Services Pesticide Certification Office to conduct aquatic weed control. At no time can an unlicensed applicator work on the Improvements or Improvement Sites without the licensed applicator also working at such site.

EXHIBIT "D"
INSURANCE REQUIREMENTS

Below is shown the MINIMUM acceptable insurance to be carried under this Agreement:

I. Commercial General Liability:

- (A) Bodily Injury Limit:
\$1,000,000 Each Occurrence
\$1,000,000 Annual Aggregate
- Property Damage Limit:
\$1,000,000 Each Occurrence
\$1,000,000 Annual Aggregate
- (B) or a Combined Single Limit of Bodily Injury and Property Damage :
\$1,000,000 Each Occurrence
\$1,000,000 Annual Aggregate
- (C) The Commercial General Liability shall include Contractual Liability.

II. Comprehensive Automobile Liability:

- (A) Bodily Injury Limit:
\$ 500,000 Each Person
\$1,000,000 Each Occurrence
- Property Damage Limit:
\$ 500,000 Each Person
- (B) or a Combined Single Limit of Bodily Injury and Property
Damage Liability:
\$1,000,000 Each Person
\$1,000,000 Each Occurrence

III. Workers Compensation

Statutory Limits

and	\$100,000	Each Accident
	\$500,000	Disease-Policy Limit
Employers Liability	\$100,000	Disease-Each Employee

IV. Umbrella Excess Liability Insurance:

(A)	\$1,000,000	Each Occurrence
	\$1,000,000	Annual Aggregate

(B) The aforementioned umbrella coverage shall be no more restrictive than coverage required for the underlying policies.

V. Notice of Cancellation:

The Insurance afforded above may not be terminated or reduced unless thirty (30) days prior written notice of such termination or reduction is mailed to Northern (unless terminated for non-payment in which event ten (10) days notice is required).

VI. Insurance Certificate:

Northern Palm Beach County Improvement District shall be listed as an additional insured for the above Commercial and Umbrella Liability insurance coverage and a certificate of insurance reflecting same shall be delivered to Northern Palm Beach County Improvement District, which certificate of insurance shall be updated on a continuing basis throughout the Term of this Agreement.



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: September 23, 2020

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

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

RE: Unit of Development Nos. 5A, 16, 19, 21, 23, 24, 27B, 29, 45
Consider Change Order No. 1 to Aquatic Vegetation Control, Inc.
Aquatic Weed Control and Marsh Maintenance

Background

The Aquatic Weed Control & Marsh Maintenance contract for Units of Development Nos. 5A, 16, 19, 21, 23, 24, 27B, 29, 45 was awarded to Aquatic Vegetation Control, Inc. (AVC) at the April 22, 2020 Board meeting. The contract is proposed for a one year term commencing October 1, 2020. As indicated in its title, AVC's contract includes the maintenance of the Old Marsh lakes and created wetlands.

Staff has been meeting with the Old Marsh Golf Club regarding the cost and the effectiveness of Northern's program. Staff offered and Old Marsh Golf Club agreed to carry out this program themselves pursuant to the Maintenance Agreement considered earlier in this meeting.

In consideration of the previously approved maintenance agreement with the Old Marsh Golf Club, a change order is required to remove the services for Unit 21, Old Marsh from the AVC annual contract. Attached is Change Order No. 1 to Aquatic Vegetation Control, Inc. in the deduct amount of \$256,037.78 for the Aquatic Weed Control and Marsh Maintenance services within Unit 21, Old Marsh.

Fiscal Impact

The amount of this Change Order will be deducted from the contract with AVC for these services within Unit 21, Old Marsh. The FY 2020/2021 assessment rate approved for Unit 21, Old Marsh,

at the August 26, 2020 Board Meeting anticipated this Change Order. The FY 2020-2021 budget included 25% of the cost of these services. In the event negotiations had failed, the balance of the cost would be paid from Undesignated Reserves.

Recommendation

Northern Staff recommends approval of Change Order No. 1 in the deduct amount of \$256,037.78 to Aquatic Vegetation Control, Inc.

CHANGE ORDER

No. 1

PROJECT: Unit Nos. 5A, 16, 18, 19, 21, 23, 24, 27B, 29 and 45

DATE: 9/23/2020

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

CONTRACT FOR: Aquatic Weed Control and Marsh Maintenance

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

Description: Remove aquatic weed control and marsh maintenance for Unit of Development No. 21 (Old Marsh)

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

Purpose: See description above

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ 558,210.60	Original Contract Time 365 days days or date
Previous Change Order No. _____ to No. _____ N/A	Net change from previous Change Order 0 days
Contract Price prior to this Change Order \$ 558,210.60	Contract Time prior to this Change Order 365 days days or date
Net (Decrease) of this Change Order \$ (256,037.78)	Net Increase (decrease) of this Change Order 0 days
Contract Price with all approved Change Orders \$ 302,172.82	Contract Time with all approved Change Orders 365 days

APPROVED:

APPROVED:

NPBCID
Matthew J. Boykin
President, Board of Supervisors

Contractor

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: September 23, 2020

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

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

RE: Unit of Development No. 53 – Arden
Consider Resolution on First Amendment to Plan of Improvements (2020-11)

Background

The Unit of Development No. 53 Plan of Improvements authorized Northern to make certain public improvements which benefit the property, primarily lake excavation, stormwater management facilities, roadways, potable water & sewer and park amenities. The corresponding Report of Engineer established and quantified the specific benefits related to the improvements.

Upon receipt of a request from the Landowner, Northern's Board of Supervisors at their June 24, 2020 Board Meeting, authorized the District Engineer to proceed with the preparation of the First Amendment to the Plan of Improvements. The First Amendment to the Plan of Improvements identifies a pending change in land use to allow the residential unit count to increase from 2000 to 2334 units. To facilitate the increase in residential units, a modification to the site plan as well as size and type of unit is required. Northern's District Engineer has completed the proposed Amendment which is attached for Board consideration. In addition, Northern's General Counsel has prepared Resolution 2020-11 to adopt the First Amendment to the Plan of Improvement.

Fiscal Impact

Funding for preparation and adoption of this amendment has been provided by the Landowner through a separate Funding Agreement.

Recommendation

Northern Staff, General Counsel and the District Engineer recommend Board approval of Resolution No. 2020-11.

RESOLUTION 2020-11

RESOLUTION OF THE BOARD OF SUPERVISORS OF NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT APPROVING CONSIDERATION OF THE ADOPTION OF A FIRST AMENDMENT TO THE PLAN OF IMPROVEMENTS FOR UNIT OF DEVELOPMENT NO. 53

WHEREAS, NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT is an independent special district of the State of Florida and operates in accordance with Chapter 2000-467, Laws of Florida, as amended and supplemented, and applicable provisions of Chapter 298, Florida Statutes (together the “Act”); and

WHEREAS, Chapter 2000-467, Laws of Florida, as amended and supplemented, provides for the creation of separate Units of Development within Northern’s jurisdictional boundaries and pursuant to said authority Northern did previously form its Unit of Development No. 53; and

WHEREAS, a Plan of Improvements for Unit of Development No. 53 was approved by Northern’s Board of Supervisors on June 24, 2015; and

WHEREAS, in accordance with the Act, Northern’s Engineer has prepared and submitted a proposed First Amendment to the Plan of Improvements for Northern’s Unit of Development No. 53, a true and correct copy of which is attached hereto and identified as Exhibit “A”.

NOW, THEREFORE, be it resolved by the Board of Supervisors of NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT, as follows:

1. The Board of Supervisors does hereby approve for consideration the adoption of the attached proposed First Amendment to the Plan of Improvements for its Unit of Development No. 53.
2. The Board of Supervisors does hereby direct the filing of this Resolution with the Secretary of Northern.
3. The Board of Supervisors does hereby direct the preparation and publication of the initial Notice of Public Hearing required by Section 298.301, Florida Statutes, on the attached proposed First Amendment to the Plan of Improvements for Unit of Development No. 53.
4. The Board of Supervisors does hereby direct that a copy of the aforementioned Notice of Public Hearing be served by first class U.S. Mail on those required to be so served pursuant to the applicable provisions of the Act.

5. The Board of Supervisors does hereby direct that a copy of the attached proposed First Amendment to the Plan of Improvements for Unit of Development No. 53 be submitted to the South Florida Water Management District in accordance with the provisions of Section 298.225, Florida Statutes.

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

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

THIS RESOLUTION PASSED AND WAS ADOPTED BY THE BOARD OF SUPERVISORS OF NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT ON SEPTEMBER 23, 2020.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST: _____
O'Neal Bardin, Jr., Asst. Secretary

By: _____
Matthew J. Boykin, President

UNIT OF DEVELOPMENT No. 53

First Amendment to
Plan of Improvements

Arden

**Northern Palm Beach County
Improvement District**

September 23, 2020



1500 Gateway Boulevard, Suite 200
Boynton Beach, Florida 33426
Phone: 561-697-7000
Fax: 561-369-4731

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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 *First Amendment to the Plan of Improvements for Northern Palm Beach County Improvement District Unit of Development No. 53* was assembled under my direct responsible charge. The information provided herein was based on the information that was available and obtained from Michael B. Schorah and Associates, Inc., as Project Engineer. The below stated certifying Engineer cannot be responsible for added or deleted information once distributed. This First Amendment to the Plan of Improvements is not intended or represented to be suitable for any reuse without specific verification or adoption by the undersigned 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

Date

ARCADIS U.S., Inc.
1500 Gateway Boulevard, Suite 200
Boynton Beach, FL 33426
Phone: 561-697-7002
Fax: 561-369-4731

I. INTRODUCTION

A. General

Unit of Development No. 53 ("the Unit"), originally known as Highland Dunes and now known as Arden, is located in unincorporated Palm Beach County, Florida and is comprised of approximately 1130 acres of real property situated on the north side of Southern Boulevard approximately 2.25 miles west of the intersection of Seminole Pratt Whitney Road and Southern Boulevard.

The Unit has a zoning designation of Residential Planned Development. The original site plan included in Palm Beach County Zoning Application 2005-00394 was approved by the Palm Beach County Board of County Commissioners under Resolution R-2013-1528. The plan received approval for 2000 residential units, 50,000 SF specialty retail space, and two private recreational parcels. Although not a part of the Unit, and as depicted in Exhibit "C", there are sites along the frontage of Southern Boulevard designated for School and Civic uses.

B. Current Status of Plan of Improvements

Construction work on this project began in November of 2015 and significant work identified in the Plan of Improvements for the Unit has been completed. As listing of work completed is as follows:

Surface Water Management System

- All water management system lakes and the outfall control structure have been completed as well as the mass rough grading to support development of the Unit.
- Large diameter drainage culverts identified on Exhibit D as being public improvements have been installed in areas where subdivision improvements have been completed.

Off-Site Intersection Improvements

- Turn lane improvements to Southern Boulevard (SR 80) at the project's main entrance have been completed.
- Mast arm signalization at Southern Boulevard (SR 80) and Arden Lake Way has been completed and is operational.

Off-Site Roadway Improvements

- Filling of the 200-foot right of way for a possible future east west roadway located along the northern border of the Unit has been filled as required.

On-Site Roadway Improvements

- Arden Lake Way from Southern Boulevard to the project's private entrance gates and Cain Field Trace from Southern Boulevard to its intersection with Arden Lake Way, as shown on Exhibit F, have been constructed and are open to the public.

On-Site Potable Water and Sewer Collection and Transmission Improvements

- Public water and sewer improvements serving the specialized retail, recreational, and residential uses constructed to date have been completed and conveyed to Palm Beach County Water Utilities Department for operation and maintenance.

On-Site Landscape and Hardscape Improvements

- The first phase of the linear park along the western boundary of the project, adjacent to Parcels K, A and B, was completed in March of 2018. Phase one included approximately 3812 linear feet of landscape, hardscape, irrigation, and pathway improvements.
- The second phase of the linear park along the western boundary of the development adjacent to Parcel C is under construction, includes similar improvements and, upon completion, will extend the park approximately 1716 feet to the north.

Off-Site Median Landscape Improvements

- The Unit's Plan of Improvements included an option for installation and maintenance of median improvements in Southern Boulevard or for payment of a fee into the OTIS program that provides Palm Beach County with funding for installation and maintenance of landscaping in a more consistent and coordinated manner. The OTIS payment of \$461,026.63 was made in July of 2016 and completes this requirement for the project.

Plan Review and Inspection Fees

- Plan review and inspection fees have been paid as a part of each public improvement project as they are approved by Palm Beach County. These fees are established as a part of the plan review process and will continue to be paid with each successive plat that is submitted for review.

II. FIRST AMENDMENT

A. Description of First Amendment to the Plan of Improvements

The purpose of the First Amendment to the Plan of Improvements is to revise and amend the current Plan of Improvements that was previously approved by Northern on behalf of Unit if Development No. 53.

The First Amendment to the Plan of Improvements identifies a pending change in land use to allow the residential unit count to increase from 2000 to 2334 units. To facilitate the increase in residential units, a modification to the site plan as well as size and type of unit is required.

Exhibits included in this First Amendment to the Plan of Improvements reflect changes in the site plan required to accommodate the additional residential units.

B. Maintenance Responsibilities

Should the First Amendment to the Plan of Improvements be adopted, Northern's maintenance responsibilities will not change from those responsibilities identified in the current Plan.

III. CONDITIONS

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

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 of the real property which comprises the Unit of Development, engineering professionals, property appraisers, surveyor, developers, Northern's staff and consultants.

IV. PROPERTY INTERESTS

Northern has and will require that it be provided, at no cost to Northern, various real property interests including fee simple title if requested by Northern, rights-of-way, easements, and access as necessary for the ownership, operation and maintenance of any herein authorized Unit Improvements. It will also be required that all lands, easements and rights-of-way needed by Northern and Palm Beach County in order to operate and maintain the Improvements to be constructed and/or funded by Northern, are donated by the Landowner at no cost to said entities.

V. METHOD OF FINANCING

Several alternative methods of funding the implementation and completion of the Improvements authorized in the Plan of Improvements which are to be constructed on existing or Landowner provided public property interests are available to Northern in accordance with past policy and applicable state statutes.

Those methods are as follows:

- A. Donations by the Landowner of the Unit's Improvements provided such Improvements are constructed in accordance with plans and specifications approved by the Northern Engineer.
- B. Donation of funding by the Landowner to Northern for construction of authorized Improvements.
- C. Construction of authorized Improvements utilizing the sale of Northern bonds or notes that would be repaid from annual non-ad valorem assessments levied upon the benefitted and assessable lands within the Unit until the indebtedness is retired.
- D. A combination of A, B and C above including the authority, if Northern so determines, to reimburse the Landowner for any funds previously advanced by it to Northern, to the extent said Improvements, works or services are authorized in the Plan.

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 the 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 First Amendment.

VII. RECOMMENDATIONS

Based on the information presented in this Plan, the following recommendations are made:

- A. That the First Amendment to the Unit of Development No. 53 Plan of Improvements be approved by the Northern Palm Beach County Improvement District Board of Supervisors
- B. That all lands, rights-of-way or easements required for authorized Improvements in the Plan of Improvements, as amended by this First Amendment, be furnished to Northern, Palm Beach County, and other governmental entities and agencies in fee simple title and/or by perpetual easement, as the case may be, in accordance with their respective policies and at no cost to said entities.
- C. That the Improvements, as authorized in the Plan of Improvements and this First Amendment to the Plan be implemented and upon their completion, maintained and operated for the benefited lands within Unit of Development No. 53.

LEGAL DESCRIPTION
(UNIT 53)

PARCEL 2

THE SOUTH 360 FEET OF SECTION 21, TOWNSHIP 43 SOUTH, RANGE 40 EAST, PALM BEACH COUNTY, FLORIDA; LESS THE NORTH 240 FEET OF THE SOUTH 360 FEET OF SAID SECTION 21; ALSO THE NORTH 50 FEET OF THE SOUTH 120 FEET OF THE EAST 220 FEET OF SAID SECTION 21.

PARCEL 3:

THE SOUTH 360 FEET OF THE WEST 780 FEET OF SECTION 22, TOWNSHIP 43 SOUTH, RANGE 40 EAST, PALM BEACH COUNTY, FLORIDA; LESS THE NORTH 290 FEET OF THE SOUTH 360 FEET OF THE WEST 780 FEET OF SAID SECTION 22.

PARCEL 4:

THE WEST 780 FEET OF SECTION 27, TOWNSHIP 43 SOUTH RANGE 40 EAST, PALM BEACH COUNTY, FLORIDA.

PARCEL 5:

ALL OF SECTION 28, TOWNSHIP 43 SOUTH RANGE 40 EAST PALM BEACH COUNTY, FLORIDA.

PARCEL 8:

ALL OF SECTION 33, TOWNSHIP 43 SOUTH RANGE 40 EAST, PALM BEACH COUNTY, FLORIDA, LYING NORTH OF STATE ROAD 80 RIGHT-OF-WAY.

PARCEL 9:

THAT PART OF THE WEST 780 FEET OF SECTION 34, TOWNSHIP 43 SOUTH, RANGE 40 EAST, PALM BEACH COUNTY, FLORIDA, LYING NORTH OF STATE ROAD 80 RIGHT-OF-WAY.

LESS AND EXCEPTING FROM PARCELS 2, 5 AND 8, THAT PORTION WHICH LIES WITHIN THAT STRIP OF LAND WHICH LIES 46.00 FEET EAST OF, AS MEASURED AT RIGHT ANGLES TO, THE EASTERLY RIGHT OF WAY LINE OF THE SOUTH FLORIDA WATER MANAGEMENT DISTRICT L-8 CANAL AS PER THE RIGHT OF WAY MAP FOR SAID L-8 CANAL, DWG "L-8-1", AND DATED MAY 8, 1950 AND PROVIDED TO THIS OFFICE BY THE SOUTH FLORIDA WATER MANAGEMENT DEPARTMENT OF SURVEY.

LESS AND EXCEPT THE CIVIC SITE DESCRIBED BELOW.

CIVIC SITE

A PARCEL OF LAND LYING IN SECTION 33, TOWNSHIP 43 SOUTH, RANGE 40 EAST, PALM BEACH COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF SAID SECTION 33; THENCE SOUTH 01°11'59" WEST ALONG THE WEST LINE OF SAID SECTION 33, A DISTANCE OF 3370.48 FEET TO A POINT ON THE NORTHERLY RIGHT-OF-WAY LINE OF STATE ROAD 80 AS SHOWN ON THE STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION RIGHT-OF-WAY MAP, SHEETS 6 AND 7, SECTION 93120-2515, DATED MAY 1984;; THENCE SOUTH 88°29'50" EAST ALONG SAID NORTHERLY RIGHT-OF-WAY LINE OF STATE ROAD 80, A DISTANCE OF 228.06 FEET TO THE POINT OF BEGINNING; THENCE NORTH 01°30'10" EAST, A

EXHIBIT B



DISTANCE OF 17.00 FEET; THENCE NORTH 46°14'04" EAST, A DISTANCE OF 35.52 FEET; THENCE NORTH 00°57'59" EAST, A DISTANCE OF 823.12 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE TO THE SOUTHEAST; THENCE NORTHEASTERLY ALONG THE ARC OF SAID CURVE, HAVING A RADIUS OF 340.00 FEET, A CENTRAL ANGLE OF 90°32'11" AND A DISTANCE OF 537.25 FEET TO A POINT OF TANGENCY; THENCE SOUTH 88°29'50" EAST, A DISTANCE OF 1405.97 FEET; THENCE SOUTH 01°30'10" WEST, A DISTANCE OF 262.64 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE TO THE NORTHEAST; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, HAVING A RADIUS OF 560.00 FEET, A CENTRAL ANGLE OF 32°00'29" AND A DISTANCE OF 312.84 FEET TO A POINT OF TANGENCY; THENCE SOUTH 30°30'20" EAST, A DISTANCE OF 150.49 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE TO THE SOUTHWEST; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, HAVING A RADIUS OF 440.00 FEET, A CENTRAL ANGLE OF 32°00'29" AND A DISTANCE OF 245.81 FEET TO A POINT OF TANGENCY; THENCE SOUTH 01°30'10" WEST, A DISTANCE OF 231.21 FEET; THENCE SOUTH 46°30'10" WEST, A DISTANCE OF 56.57; THENCE SOUTH 01°30'10" WEST, A DISTANCE OF 17.00 FEET TO A POINT ON SAID NORTHERLY RIGHT-OF-WAY LINE OF STATE ROAD 80; THENCE NORTH 88°29'50" WEST ALONG SAID NORTHERLY RIGHT-OF-WAY LINE OF STATE ROAD 80, A DISTANCE OF 1955.04 FEET TO THE AFOREMENTIONED POINT OF BEGINNING.

ALSO LESS AND EXCEPT THE OKEECHOBEE BOULEVARD EXTENSION DESCRIBED BELOW.

OKEECHOBEE BOULEVARD EXTENSION

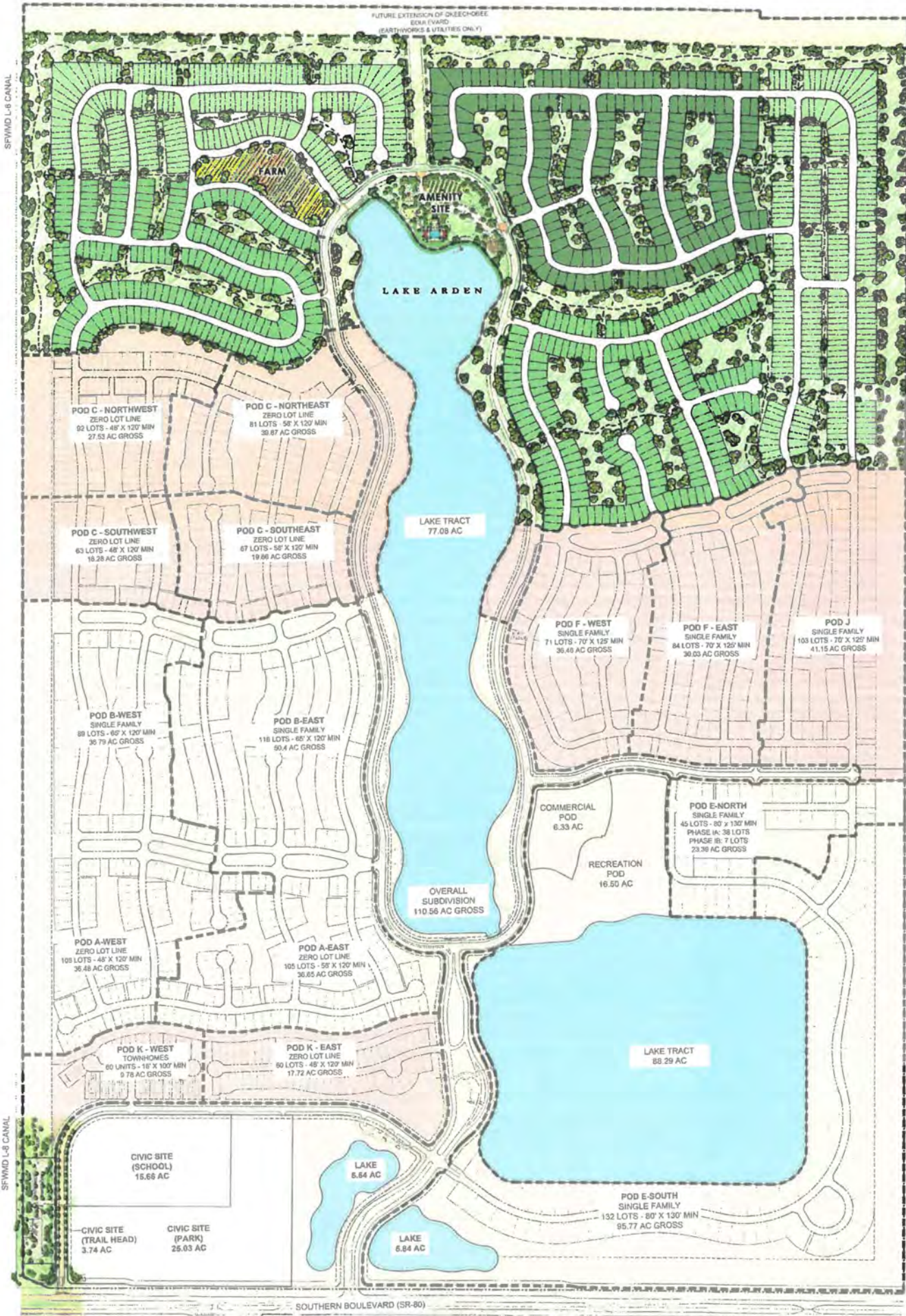
A PARCEL OF LAND LYING IN SECTIONS 21, 22, 27 AND 28, TOWNSHIP 43 SOUTH, RANGE 40 EAST, PALM BEACH COUNTY, FLORIDA, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF SAID SECTION 28, SAID POINT BEING THE SOUTHWEST CORNER OF SAID SECTION 21; THENCE SOUTH 88°17'33" EAST ALONG THE NORTH LINE OF SAID SECTION 28, ALSO THE SOUTH LINE OF SAID SECTION 21, A DISTANCE OF 2.61 FEET TO THE POINT OF BEGINNING; THENCE NORTH 00°57'59" EAST, A DISTANCE OF 120.01 FEET TO A POINT ON A PARALLEL LINE, 120 FEET NORTH OF (AS MEASURED AT RIGHT ANGLES TO) SAID NORTH LINE OF SECTION 28 AND SAID SOUTH LINE OF SAID SECTION 21; THENCE SOUTH 88°17'33" EAST ALONG SAID PARALLEL LINE, A DISTANCE OF 5025.55 FEET; THENCE SOUTH 00°23'04" EAST, A DISTANCE OF 50.03 FEET; THENCE SOUTH 88°17'33" EAST, A DISTANCE OF 220.15 FEET; THENCE SOUTH 89°07'53" EAST, A DISTANCE OF 779.92 FEET; THENCE SOUTH 00°27'26" EAST, A DISTANCE OF 70.02 FEET TO A POINT ON THE NORTH LINE OF SAID SECTION 27, ALSO THE SOUTH LINE OF SAID SECTION 22; THENCE SOUTH 01°02'49" WEST, A DISTANCE OF 130.00 FEET; THENCE NORTH 89°07'53" WEST, A DISTANCE OF 782.60 FEET; THENCE NORTH 88°17'33" WEST, A DISTANCE OF 221.61 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE TO THE NORTH; THENCE WESTERLY ALONG THE ARC OF SAID CURVE, HAVING A RADIUS OF 14,100.00 FEET, A CENTRAL ANGLE OF 03° 00'00" AND A DISTANCE OF 738.27 FEET TO A POINT OF TANGENCY ; THENCE NORTH 85°17'33" WEST, A DISTANCE OF 222.16 FEET TO A POINT OF CURVATURE OF A CURVE CONCAVE TO THE SOUTH; THENCE WESTERLY ALONG THE ARC OF SAID CURVE, HAVING A RADIUS OF 13,900.00 FEET, A CENTRAL ANGLE OF 03°00'00", A DISTANCE OF 727.80 FEET TO A POINT OF TANGENCY ; THENCE NORTH 88°17'33" WEST, A DISTANCE OF 3,337.52 FEET; THENCE NORTH 00°57'59" EAST, A DISTANCE OF 80.02 FEET TO THE AFOREMENTIONED POINT OF BEGINNING.

CONTAINING 1130.33 ACRES MORE OR LESS.

EXHIBIT B



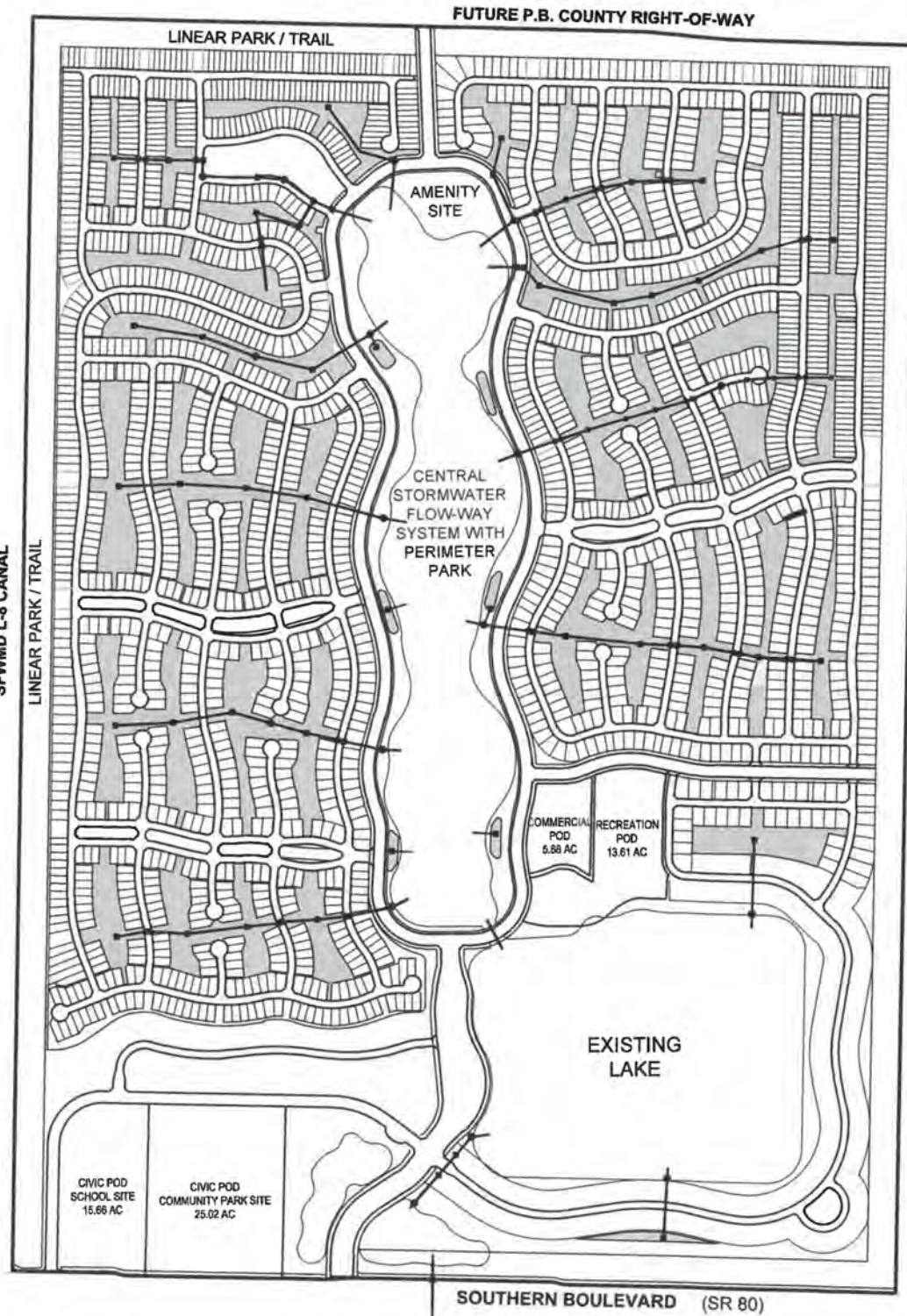




LEGEND:

- PHASE I
- PHASE II *
- PHASE III *
- LAKE *

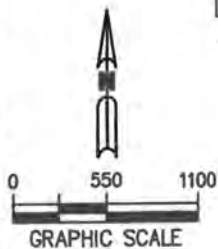
(* EARTHWORK IN PHASE I)

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-  OPEN SPACE TRACTS
-  STORM DRAINAGE

SURFACE WATER MANAGEMENT SYSTEM
UNIT OF DEVELOPMENT NO. 53

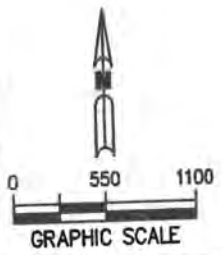
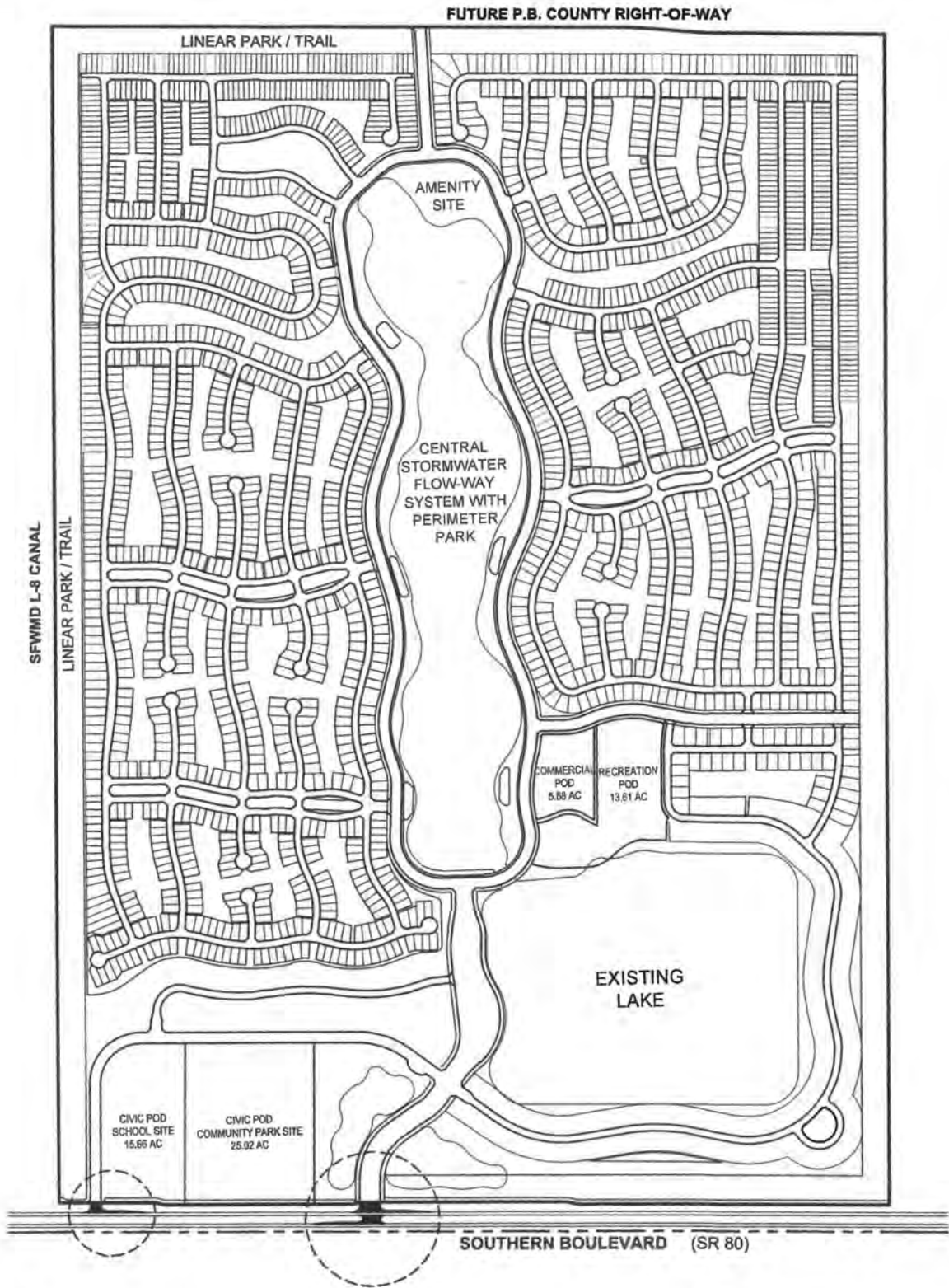


AMENDED EXHIBIT D



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

Date/Time : Mon, 14 Sep 2020 - 9:44am Path/Name : C:\Users\jltzpenid\Documents\MapInfo Files\WDRK DWG\WFD55000 NFBOD\UNIT 53\POI Exhibit\POI Exhibit.dwg

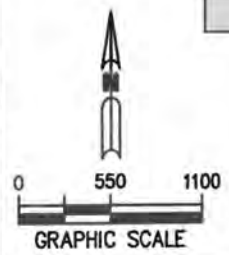
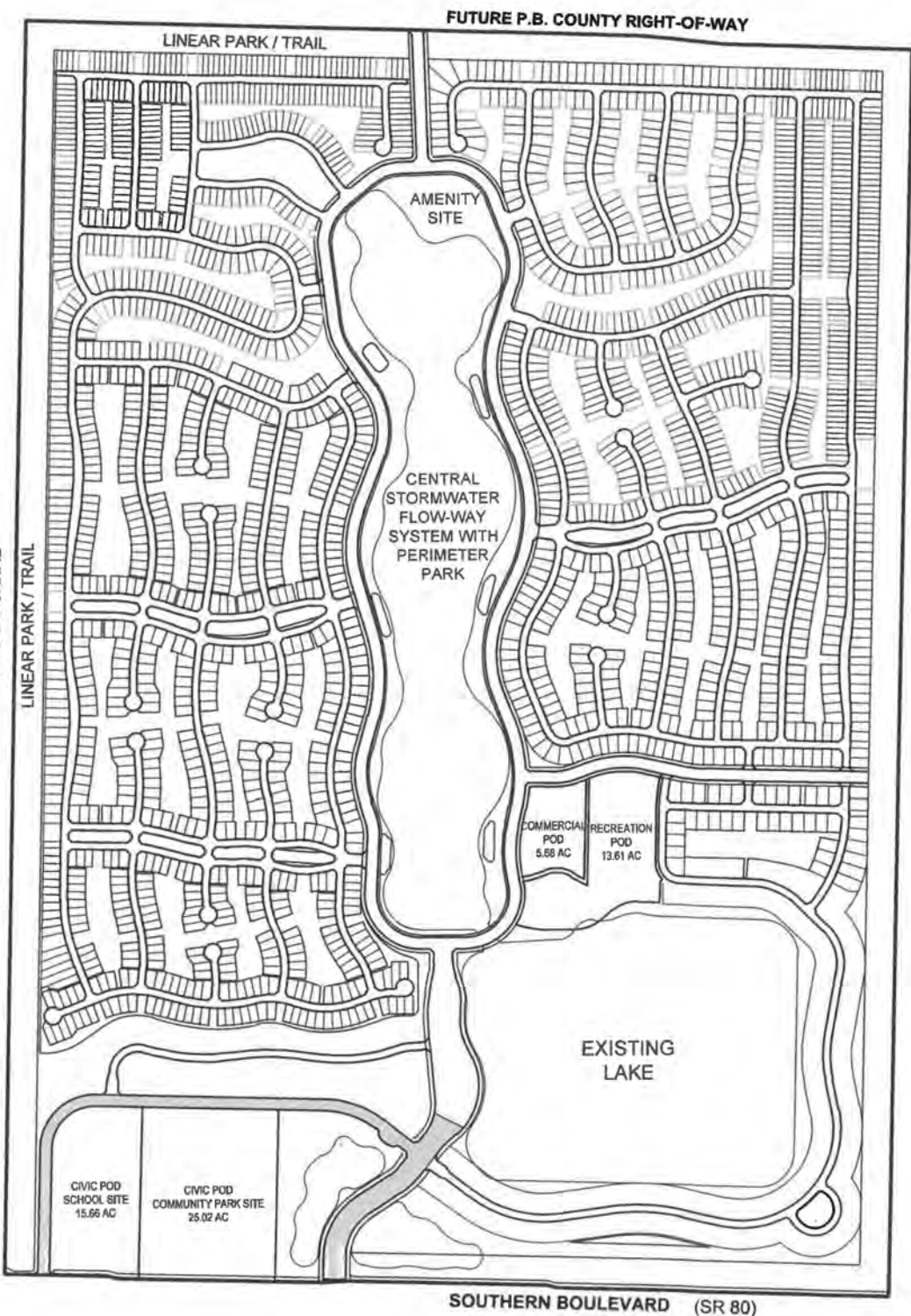


OFF-SITE INTERSECTIONS
UNIT OF DEVELOPMENT NO. 53

AMENDED EXHIBIT E

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

Date: Mon, 14 Sep 2020 - 9:46am Path Name: C:\Users\jfitzgerald\Documents\Jamies Files\WORK DWG\W025000 NPBCD\UNIT 53\POI Exhibit\POI Exhibit F.dwg



 PUBLIC ROADS

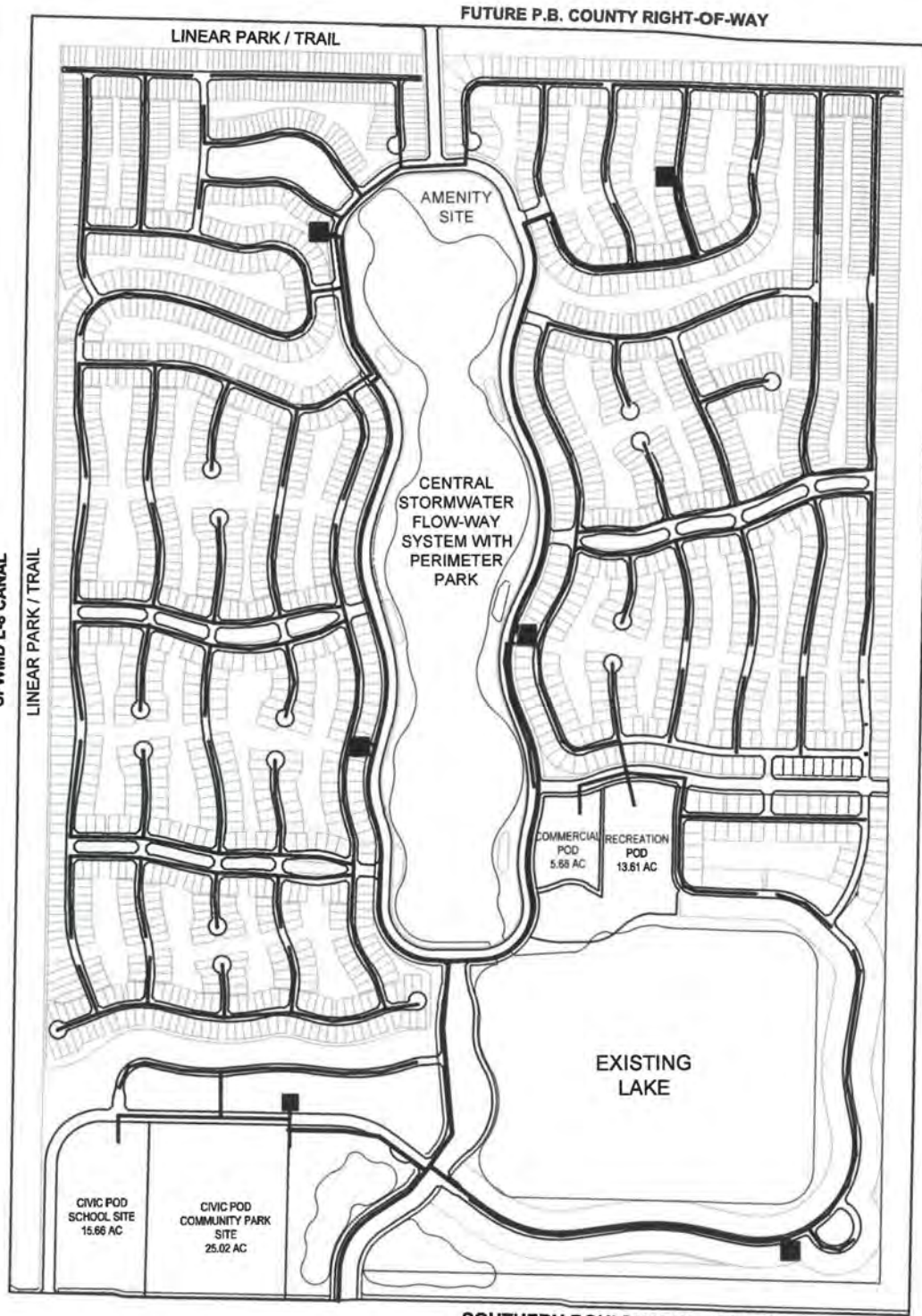
ON-SITE ROADWAYS
UNIT OF DEVELOPMENT NO. 53

AMENDED EXHIBIT F

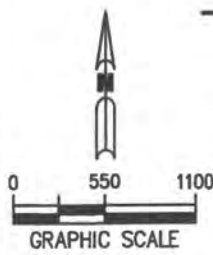
 **ARCADIS**

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

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- LIFT STATION
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ON-SITE SEWER & FORCE MAIN
UNIT OF DEVELOPMENT NO. 53

AMENDED EXHIBIT H

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



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: September 23, 2020

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

FROM: Susan P. Scheff, Executive Assistant

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 (LPBC)
National Pollutant Discharge Elimination System (NPDES)
Western Communities Council

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

Unit No. 2C	Alton
Unit No. 3	Horseshoe Acres/Square Lake
Unit No. 3A	Woodbine
Unit No. 7	Dyer Boulevard
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. 18	Ibis Golf & Country Club
Unit No. 21	Old Marsh
Unit No. 23	The Shores
Unit No. 24	Ironhorse
Unit No. 27B	Botanica
Unit No. 29	North Fork Development
Unit No. 32	Palm Cove
Unit No. 53	Arden

3. Katie Roundtree is participating in ongoing virtual LPBC Civics and Government Day Planning Committee meetings as well as ongoing virtual FGFOA Conference Planning and Webinar Committee meetings.
4. Katie Roundtree participated in the virtual Boca Raton Airport Authority's Audit Selection Committee meeting on September 4.
5. Ken Roundtree participated in a virtual Western Communities Council COVID-19 Coordination meeting on September 10.

Training

1. Katie Roundtree and Laura Ham participated in a webinar entitled "Fear City: What the 1970's NYC Fiscal Crisis Can Teach Us Today", sponsored by GFOA on September 2.
2. Ken Roundtree attended the virtual LPBC Civics and Government Day as a member of the LPBC Engage Class of 2021. As noted above, Katie Roundtree was involved in the planning of this event and was one of the moderators.
3. Katie Roundtree and Laura Ham participated in a webinar entitled "Federal Tax Issues Associated With Qualified 501(c)(3) Bonds", sponsored by DAC Bonds on September 10.

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.

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

What is NPDES?



What is NPDES and what does it stand for? You see the initials mentioned at the bottom of every article Northern Palm Beach County Improvement District (Northern) sends in to the newspaper. NPDES stands for National Pollution Discharge Elimination System. It is a federal program designed to eliminate stormwater pollutant discharges to receiving waters of the United States. In 1987, the Environmental Protection Agency developed regulations governing stormwater discharge requirements under the Clean Water Act. In 1990, the Federal Register indicated that the Palm Beach County area was to begin compliance with the program.

About 40 local Governments from around Palm Beach County have taken a cooperative approach to compliance, jointly conducting several activities and collectively developing a number of tools used to carry out pollution prevention programs. Each year, the lead permittee (Northern Palm Beach County Improvement District) enters into inter-local agreements with each of the remaining local governments to oversee the joint activities. A Steering Committee, composed of individuals representing local governments that participate in the program, advises Northern on the various activities.

Contractors are required to maintain their construction sites so that debris is contained and any sediment laden water will not find its way to the waterways nearby. If you've ever driven by a construction site, you may have noticed hay bales or tubes placed around street drains. This is to help keep any construction debris and/or soil out of those drains. The hay bales and tubes act as filters so that only clean water runs into the drains. Either the contractor or the engineer inspecting the site is required to file reports on the contractor's compliance with the program. In addition, companies that spray chemicals into the canals and lakes in order to maintain aquatic weeds, are required to report the use of those chemicals and if there were any spills each month. The reports are given to Northern staff for review and proof that the regulations are being followed. Northern Staff use these reports to prepare an annual compliance document.

How can *you* help? By knowing the facts and being aware, you can help clean up our lakes and waterways. Some examples include, store materials in enclosed or covered areas, prevent liquids from leaking out of the trash area, never clean paint brushes or rinse paint containers into the street or storm drain and keep vehicles and equipment in good working order to prevent leaks. Always remember, **nothing but stormwater** belongs in the storm drains. Please see our website, www.npbcid.org, for more information on the NPDES program. See the Helpful Links section for information on the Palm Beach County NPDES program (<http://www.pbco-npdes.org/>) as well as a website designed to educate the public about keeping pollution out of our waters, www.stormwaterandme.org.

NPDES tip: If you suspect a discharge or spill is hazardous, call 911! For all other discharges, spills and illegal dumping, call the local entity responsible for the stormwater system (a reporting list may be found at www.stormwaterandme.org) or call the FDEP Environmental Crimes toll-free number (1-877-2-SAVE-FLA or #DEP from your cellular phone).

**Northern Palm Beach County Improvement District
Investment Summary
August 31, 2020**

Description	Bank Balance			% of Investments	Interest Rates		
	Current Month	Prior Month	Prior Year		Current Month	Prior Month	This Month Last Year
Pooled Cash Accounts:							
Wells Fargo (2)	\$ 19,631,081	\$ 23,182,006	\$ 4,779,886	34.2%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 11,969,183	\$ 11,966,649	\$ 940,692	20.9%	0.25%	0.25%	1.00%
FL FIT CP Pool Investments	\$ -	\$ -	\$ -	0.0%	0.00%	0.00%	0.00%
FL FIT PDP Investments	\$ -	\$ -	\$ -	0.0%	0.00%	0.00%	0.00%
Dreyfus Govt Cash Mgmt (DR289)	\$ 1,565,014	\$ 1,564,903	\$ 7,588,121	2.7%	0.05%	0.08%	2.02%
Dreyfus Pfd MM (DR194)	\$ 1,077,158	\$ 1,076,974	\$ 8,611,527	1.9%	0.13%	0.20%	2.14%
Dreyfus Trsy Agy (DR521)	\$ 1,034,967	\$ 1,034,896	\$ 3,556,075	1.8%	0.04%	0.08%	1.97%
JP Morgan USTrsy (J3918)	\$ 3,576,871	\$ 3,576,596	\$ 11,713,154	6.2%	0.05%	0.09%	1.97%
Total Pooled Cash	\$ 38,854,275	\$ 42,402,024	\$ 37,189,455				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 340,164	\$ 10,409,776	\$ 417,625	0.6%	0.00%	0.00%	0.00%
Reserve Funds	\$ 11,324,645	\$ 11,570,786	\$ 11,707,571	19.7%	0.50% - 5.25%	0.00% - 5.25%	0.00% - 4.625%
Project Funds	\$ 6,840,110	\$ 7,348,739	\$ 15,788,797	11.9%	0.00%	0.00%	0.00%
Total Trust Monies	\$ 18,504,919	\$ 29,329,301	\$ 27,913,993				
GRAND TOTAL	\$ 57,359,194	\$ 71,731,325	\$ 65,103,448				

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 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	116,323	115,509	814
Intergovernmental revenues	0	0	0
Investment income	1,892	0	1,892
Miscellaneous	1,800	0	1,800
Total Revenues:	<u>120,015</u>	<u>115,509</u>	<u>4,506</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	4,850	4,000	(850)
ENGINEERING-PERMITS	500	0	(500)
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	662	825	163
CHEMICAL WEED CONTROL	11,674	14,008	2,334
MOWING SERVICES	21,691	28,140	6,449
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	459	1,008	549
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	4,100	8,000	3,900
REPAIR & MAINT - GENERAL	1,000	2,500	1,500
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT-CULVERTS	0	2,500	2,500
REPAIR & MAINT - GATE	0	500	500
Other	477	483	6
Total Physical Environment	<u>45,412</u>	<u>64,464</u>	<u>19,052</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	3,344	3,600	256
Other	2,176	2,644	468
Total Capital outlay	<u>5,520</u>	<u>6,244</u>	<u>724</u>
Total Expenditures:	<u>50,932</u>	<u>70,708</u>	<u>19,776</u>
Excess (deficiency) of revenues over expenditures	<u>69,083</u>	<u>44,801</u>	<u>24,282</u>
Other financing sources (uses):			
Transfers out	(44,458)	(56,801)	12,343
Total Other financing sources (uses):	<u>(44,458)</u>	<u>(56,801)</u>	<u>12,343</u>
Net change in fund balance	24,625	(12,000)	36,625
Fund balances, beginning of year	<u>231,921</u>	<u>0</u>	<u>231,921</u>
Total Fund balances, beginning of year	<u>231,921</u>	<u>0</u>	<u>231,921</u>
Fund balance, end of period	<u>256,546</u>	<u>(12,000)</u>	<u>268,546</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	282,598	282,140	458
Intergovernmental revenues	0	0	0
Investment income	3,037	0	3,037
Miscellaneous	4,463	0	4,463
Total Revenues:	<u>290,098</u>	<u>282,140</u>	<u>7,958</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	8,925	8,200	(725)
ENGINEERING-PERMITS	1,445	0	(1,445)
ENVIRONMENTAL LIASON	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,463	1,824	361
CHEMICAL WEED CONTROL	14,411	17,293	2,882
MOWING SERVICES	8,575	11,124	2,549
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	15,989	25,328	9,339
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	7,050	8,000	950
REPAIR & MAINT - GENERAL	530	4,500	3,970
REPAIR & MAINT-TELEMETRY	0	1,500	1,500
REPAIR & MAINT-CULVERTS	0	3,000	3,000
REPAIR & MAINT - GATE	0	500	500
R&M- Aerator refurbishments	0	0	0
Other	16,196	16,392	196
Total Physical Environment	<u>74,583</u>	<u>98,411</u>	<u>23,828</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	19,904	27,000	7,096
MACHINERY & EQUIPMENT	26,775	38,000	11,226
Other	8,614	10,467	1,853
Total Capital outlay	<u>55,292</u>	<u>75,467</u>	<u>20,175</u>
Total Expenditures:	<u>129,875</u>	<u>173,878</u>	<u>44,003</u>
Excess (deficiency) of revenues over expenditures	<u>160,223</u>	<u>108,262</u>	<u>51,961</u>
Other financing sources (uses):			
Transfers out	(139,512)	(178,262)	38,750
Total Other financing sources (uses):	<u>(139,512)</u>	<u>(178,262)</u>	<u>38,750</u>
Net change in fund balance	20,711	(70,000)	90,711
Fund balances, beginning of year	389,124	0	389,124
Total Fund balances, beginning of year	<u>389,124</u>	<u>0</u>	<u>389,124</u>
Fund balance, end of period	<u>409,835</u>	<u>(70,000)</u>	<u>479,835</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2A
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	118,280	118,135	145
Intergovernmental revenues	0	0	0
Investment income	1,929	0	1,929
Miscellaneous	0	0	0
Total Revenues:	<u>120,209</u>	<u>118,135</u>	<u>2,074</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	75	500	426
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	107	150	43
AUDITORS SERVICES	874	1,089	215
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	2,156	6,894	4,738
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	25,000	25,000
REPAIR & MAINT - GENERAL	2,688	4,000	1,312
REPAIR & MAINT-TELEMETRY	2,536	6,000	3,464
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	2,000	2,000
REPAIR & MAINT - GATE	0	500	500
Other	<u>2,627</u>	<u>2,724</u>	<u>97</u>
Total Physical Environment	<u>11,062</u>	<u>49,607</u>	<u>38,545</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	30,092	32,400	2,308
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>30,092</u>	<u>32,400</u>	<u>2,308</u>
Total Expenditures:	<u>41,154</u>	<u>82,007</u>	<u>40,853</u>
Excess (deficiency) of revenues over expenditures	<u>79,055</u>	<u>36,128</u>	<u>42,927</u>
Other financing sources (uses):			
Transfers out	<u>(57,658)</u>	<u>(66,128)</u>	<u>8,470</u>
Total Other financing sources (uses):	<u>(57,658)</u>	<u>(66,128)</u>	<u>8,470</u>
Net change in fund balance	21,397	(30,000)	51,397
Fund balances, beginning of year	<u>266,286</u>	<u>0</u>	<u>266,286</u>
Total Fund balances, beginning of year	<u>266,286</u>	<u>0</u>	<u>266,286</u>
Fund balance, end of period	<u>287,683</u>	<u>(30,000)</u>	<u>317,683</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2C
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	189,459	189,653	(194)
Investment income	1,442	0	1,442
Miscellaneous	9,457	0	9,457
Total Revenues:	<u>200,358</u>	<u>189,653</u>	<u>10,705</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	1,050	0	(1,050)
ENGINEERING-PERMITS	1,574	0	(1,574)
FINANCIAL CONS./ADVISOR	214	150	(64)
AUDITORS SERVICES	665	829	164
CHEMICAL WEED CONTROL	1,243	1,491	248
TRASH DISPOSAL	0	1,000	1,000
PRESERVE/EXOTIC MAINT	43,626	50,000	6,374
REPAIR & MAINT-AERATORS	0	12,500	12,500
REPAIR & MAINT - GENERAL	101	10,000	9,899
REPAIR & MAINT-ROADS	252	10,000	9,748
REPAIR & MAINT-CULVERTS	111	10,000	9,889
R&M- Aerator refurbishments	0	6,250	6,250
Other	3,390	3,433	43
Total Physical Environment	<u>52,225</u>	<u>105,653</u>	<u>53,428</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>52,225</u>	<u>105,653</u>	<u>53,428</u>
Excess (deficiency) of revenues over expenditures	<u>148,133</u>	<u>84,000</u>	<u>64,133</u>
Other financing sources (uses):			
Transfers out	(36,243)	(31,980)	(4,263)
Total Other financing sources (uses):	<u>(36,243)</u>	<u>(31,980)</u>	<u>(4,263)</u>
Net change in fund balance	111,890	52,020	59,870
Fund balances, beginning of year	<u>120,130</u>	<u>0</u>	<u>120,130</u>
Total Fund balances, beginning of year	<u>120,130</u>	<u>0</u>	<u>120,130</u>
Fund balance, end of period	<u>232,019</u>	<u>52,020</u>	<u>179,999</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	301,442	300,848	594
Intergovernmental revenues	0	0	0
Investment income	2,898	0	2,898
Miscellaneous	9,006	0	9,006
Total Revenues:	<u>313,346</u>	<u>300,848</u>	<u>12,498</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	4,895	16,700	11,805
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,064	1,326	262
CHEMICAL WEED CONTROL	20,106	26,083	5,978
MOWING SERVICES	29,327	38,046	8,719
TRASH DISPOSAL	1,650	1,000	(650)
LANDSCAPE MAINTENANCE	694	2,331	1,637
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	4,800	4,800
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	189,990	226,000	36,010
REPAIR & MAINT - GENERAL	4,750	5,000	250
REPAIR & MAINT-TELEMETRY	1,433	2,000	567
REPAIR & MAINT-CULVERTS	0	5,000	5,000
REPAIR & MAINT - GATE	2,700	3,000	300
Other	3,820	3,456	(364)
Total Physical Environment	<u>260,428</u>	<u>335,242</u>	<u>74,814</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	6,687	7,200	513
CULVERTS/STRUCTURES	0	0	0
Other	2,762	3,356	594
Total Capital outlay	<u>9,449</u>	<u>10,556</u>	<u>1,107</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>269,877</u>	<u>345,798</u>	<u>75,921</u>
Excess (deficiency) of revenues over expenditures	<u>43,470</u>	<u>(44,950)</u>	<u>88,420</u>
Other financing sources (uses):			
Transfers out	(88,788)	(105,050)	16,262
Total Other financing sources (uses):	<u>(88,788)</u>	<u>(105,050)</u>	<u>16,262</u>
Net change in fund balance	(45,319)	(150,000)	104,681
Fund balances, beginning of year	<u>343,294</u>	<u>0</u>	<u>343,294</u>
Total Fund balances, beginning of year	<u>343,294</u>	<u>0</u>	<u>343,294</u>
Fund balance, end of period	<u>297,975</u>	<u>(150,000)</u>	<u>447,975</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

Current Year Actual	Total Budget - Original	Total Budget Variance - Original
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Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3A
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	131,089	131,037	52
Intergovernmental revenues	64	0	64
Investment income	3,152	0	3,152
Miscellaneous	(250)	0	(250)
Total Revenues:	<u>134,056</u>	<u>131,037</u>	<u>3,019</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	1,212	1,500	288
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	107	150	43
IT Services	0	0	0
AUDITORS SERVICES	1,180	1,471	291
CHEMICAL WEED CONTROL	5,784	7,504	1,720
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	19,984	31,622	11,638
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-ROADS	0	3,000	3,000
REPAIR & MAINT-CULVERTS	0	6,000	6,000
REPAIR & MAINT - GATE	0	0	0
Repairs & Maint - Catch Basins	77,730	174,000	96,270
R&M- Aerator refurbishments	5,087	6,250	1,163
Other	21,100	26,821	5,721
Total Physical Environment	<u>132,184</u>	<u>260,068</u>	<u>127,884</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>132,184</u>	<u>260,068</u>	<u>127,884</u>
Excess (deficiency) of revenues over expenditures	<u>1,872</u>	<u>(129,031)</u>	<u>130,903</u>
Other financing sources (uses):			
Transfers out	(46,481)	(55,969)	9,488
Capital contributions from landowners	850	0	850
Total Other financing sources (uses):	<u>(45,631)</u>	<u>(55,969)</u>	<u>10,338</u>
Net change in fund balance	<u>(43,759)</u>	<u>(185,000)</u>	<u>141,241</u>
Fund balances, beginning of year	<u>498,626</u>	<u>0</u>	<u>498,626</u>
Total Fund balances, beginning of year	<u>498,626</u>	<u>0</u>	<u>498,626</u>
Fund balance, end of period	<u>454,867</u>	<u>(185,000)</u>	<u>639,867</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 4
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	437,493	435,533	1,960
Intergovernmental revenues	634	0	634
Investment income	3,921	0	3,921
Miscellaneous	6,109	0	6,109
Total Revenues:	<u>448,156</u>	<u>435,533</u>	<u>12,623</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	63	500	438
ENGINEERING-PERMITS	3,022	0	(3,022)
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,736	2,164	428
CHEMICAL WEED CONTROL	12,176	15,796	3,620
MOWING SERVICES	14,768	19,158	4,390
TRASH DISPOSAL	850	1,000	150
LANDSCAPE MAINTENANCE	1,408	4,410	3,002
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	27,657	54,896	27,239
REPAIR & MAINT-CANAL/LAKE	1,950	14,000	12,050
REPAIR & MAINT - GENERAL	1,568	3,000	1,432
REPAIR & MAINT-TELEMETRY	1,705	5,000	3,295
REPAIR & MAINT-CULVERTS	0	6,500	6,500
REPAIR & MAINT - GATE	4,600	5,000	400
R&M- Aerator refurbishments	15,540	18,750	3,210
Other	35,785	43,633	7,848
Total Physical Environment	<u>122,826</u>	<u>194,307</u>	<u>71,481</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	10,031	10,800	769
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	44,868	57,000	12,132
Other	8,787	10,678	1,891
Total Capital outlay	<u>63,686</u>	<u>78,478</u>	<u>14,792</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>186,512</u>	<u>272,785</u>	<u>86,273</u>
Excess (deficiency) of revenues over expenditures	<u>261,644</u>	<u>162,748</u>	<u>98,896</u>
Other financing sources (uses):			
Transfers out	(131,683)	(162,748)	31,065
Total Other financing sources (uses):	<u>(131,683)</u>	<u>(162,748)</u>	<u>31,065</u>
Net change in fund balance	129,962	0	129,962
Fund balances, beginning of year	<u>399,764</u>	<u>0</u>	<u>399,764</u>
Total Fund balances, beginning of year	<u>399,764</u>	<u>0</u>	<u>399,764</u>
Fund balance, end of period	<u>529,726</u>	<u>0</u>	<u>529,726</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 4
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

Current Year Actual	Total Budget - Original	Total Budget Variance - Original
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Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	290,241	289,928	313
Intergovernmental revenues	0	0	0
Investment income	2,469	0	2,469
Miscellaneous	7,310	0	7,310
Total Revenues:	300,020	289,928	10,092
Expenditures:			
Physical Environment			
ENGINEERING FEES	7,360	6,300	(1,060)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	2,332	3,648	1,317
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	678	845	167
CHEMICAL WEED CONTROL	7,889	9,467	1,578
MOWING SERVICES	9,051	11,742	2,691
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	150,000	150,000
REPAIR & MAINT - GATE	1,400	2,000	600
Other	2,849	2,819	(30)
Total Physical Environment	31,558	190,571	159,013
Capital outlay	8,155	9,909	1,754
Principal	0	75,726	75,726
Interest	0	53,625	53,625
Total Expenditures:	39,713	329,831	290,118
Excess (deficiency) of revenues over expenditures	260,307	(39,903)	300,210
Other financing sources (uses):			
Transfers out	(67,270)	(85,097)	17,827
Total Other financing sources (uses):	(67,270)	(85,097)	17,827
Net change in fund balance	193,037	(125,000)	318,037
Fund balances, beginning of year	208,955	0	208,955
Total Fund balances, beginning of year	208,955	0	208,955
Fund balance, end of period	401,992	(125,000)	526,992

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5A
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	335,826	334,718	1,108
Intergovernmental revenues	0	0	0
Investment income	8,440	0	8,440
Miscellaneous	15,039	0	15,039
Total Revenues:	<u>359,305</u>	<u>334,718</u>	<u>24,587</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	2,523	16,000	13,477
ENGINEERING-PERMITS	12,319	0	(12,319)
LEGAL SERVICES	23,238	2,000	(21,238)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	889	1,108	219
MARSH MAINT-LITTORAL ZONE	715	5,800	5,085
CHEMICAL WEED CONTROL	24,133	31,308	7,175
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	8,729	31,000	22,271
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	0	0
Repairs & Maint - Catch Basins	50,493	300,000	249,507
Other	16,982	17,313	331
Total Physical Environment	<u>140,021</u>	<u>407,279</u>	<u>267,258</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	175,000	175,000
CULVERTS/STRUCTURES	0	200,000	200,000
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>375,000</u>	<u>375,000</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>140,021</u>	<u>782,279</u>	<u>642,258</u>
Excess (deficiency) of revenues over expenditures	<u>219,284</u>	<u>(447,561)</u>	<u>666,845</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(96,422)	(117,439)	21,017
Total Other financing sources (uses):	<u>(96,422)</u>	<u>(117,439)</u>	<u>21,017</u>
Net change in fund balance	122,862	(565,000)	687,862
Fund balances, beginning of year	<u>1,223,245</u>	<u>0</u>	<u>1,223,245</u>
Total Fund balances, beginning of year	<u>1,223,245</u>	<u>0</u>	<u>1,223,245</u>
Fund balance, end of period	<u>1,346,108</u>	<u>(565,000)</u>	<u>1,911,108</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5A
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

Current Year Actual	Total Budget - Original	Total Budget Variance - Original
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Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5B
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	73,967	73,940	27
Intergovernmental revenues	1,685	0	1,685
Investment income	991	0	991
Miscellaneous	0	0	0
Total Revenues:	<u>76,643</u>	<u>73,940</u>	<u>2,703</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	107	150	43
AUDITORS SERVICES	428	533	105
LANDSCAPE MAINTENANCE	2,224	5,040	2,816
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-PUMP STATN	482	9,332	8,850
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	18,142	5,075	(13,067)
REPAIR & MAINT - GENERAL	398	1,000	602
REPAIR & MAINT-TELEMETRY	89	1,500	1,411
R&M- GENERATORS	0	0	0
Other	4,980	8,821	3,841
Total Physical Environment	<u>26,849</u>	<u>35,451</u>	<u>8,602</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	6,687	0	(6,687)
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	<u>6,687</u>	<u>0</u>	<u>(6,687)</u>
Principal	0	0	0
Total Expenditures:	<u>33,536</u>	<u>35,451</u>	<u>1,915</u>
Excess (deficiency) of revenues over expenditures	<u>43,107</u>	<u>38,489</u>	<u>4,618</u>
Other financing sources (uses):			
Transfers out	(34,227)	(38,489)	4,262
Total Other financing sources (uses):	<u>(34,227)</u>	<u>(38,489)</u>	<u>4,262</u>
Net change in fund balance	<u>8,880</u>	<u>0</u>	<u>8,880</u>
Fund balances, beginning of year	<u>134,799</u>	<u>0</u>	<u>134,799</u>
Total Fund balances, beginning of year	<u>134,799</u>	<u>0</u>	<u>134,799</u>
Fund balance, end of period	<u>143,678</u>	<u>0</u>	<u>143,678</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5C
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	46,751	46,610	141
Investment income	1,350	0	1,350
Total Investment income	1,350	0	1,350
Total Revenues:	<u>48,101</u>	<u>46,610</u>	<u>1,491</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	474	591	117
TRASH DISPOSAL	1,700	2,100	400
LANDSCAPE MAINTENANCE	568	1,071	503
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT - GENERAL	0	1,500	1,500
REPAIR & MAINT-TELEMETRY	0	1,500	1,500
REPAIR & MAINT-CULVERTS	0	10,000	10,000
Other	611	1,668	1,057
Total Physical Environment	<u>3,353</u>	<u>22,430</u>	<u>19,077</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	3,344	3,600	256
Other	0	0	0
Total Capital outlay	<u>3,344</u>	<u>3,600</u>	<u>256</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>6,696</u>	<u>26,030</u>	<u>19,334</u>
Excess (deficiency) of revenues over expenditures	<u>41,405</u>	<u>20,580</u>	<u>20,825</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(14,211)	(20,580)	6,369
Total Other financing sources (uses):	<u>(14,211)</u>	<u>(20,580)</u>	<u>6,369</u>
Net change in fund balance	27,194	0	27,194
Fund balances, beginning of year	<u>194,058</u>	<u>0</u>	<u>194,058</u>
Total Fund balances, beginning of year	<u>194,058</u>	<u>0</u>	<u>194,058</u>
Fund balance, end of period	<u>221,252</u>	<u>0</u>	<u>221,252</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5D
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	107,505	107,358	147
Intergovernmental revenues	2,396	0	2,396
Investment income	1,767	0	1,767
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues:	<u>111,668</u>	<u>107,358</u>	<u>4,310</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	743	926	183
LANDSCAPE MAINTENANCE	2,035	2,520	485
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	7,728	6,332	(1,396)
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	550	550
REPAIR & MAINT - GENERAL	822	1,000	178
REPAIR & MAINT-TELEMETRY	0	1,500	1,500
R&M- GENERATORS	0	0	0
Other	<u>3,476</u>	<u>9,172</u>	<u>5,696</u>
Total Physical Environment	14,803	26,000	11,197
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	<u>4,950</u>	<u>43,600</u>	<u>38,650</u>
Total Capital outlay	<u>4,950</u>	<u>43,600</u>	<u>38,650</u>
Total Expenditures:	<u>19,753</u>	<u>69,600</u>	<u>49,847</u>
Excess (deficiency) of revenues over expenditures	<u>91,915</u>	<u>37,758</u>	<u>54,157</u>
Other financing sources (uses):			
Transfers in	9,887	0	9,887
Transfers out	<u>(31,546)</u>	<u>(37,758)</u>	<u>6,212</u>
Total Other financing sources (uses):	<u>(21,659)</u>	<u>(37,758)</u>	<u>16,099</u>
Net change in fund balance	70,256	0	70,256
Fund balances, beginning of year	<u>219,646</u>	<u>0</u>	<u>219,646</u>
Total Fund balances, beginning of year	<u>219,646</u>	<u>0</u>	<u>219,646</u>
Fund balance, end of period	<u>289,902</u>	<u>0</u>	<u>289,902</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 7
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	102,888	102,672	216
Intergovernmental revenues	1,627	0	1,627
Investment income	2,274	0	2,274
Miscellaneous	6,082	0	6,082
Total Revenues:	<u>112,871</u>	<u>102,672</u>	<u>10,199</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	100	500	400
ENGINEERING-PERMITS	525	0	(525)
LEGAL SERVICES	0	500	500
WATER QUALITY	1,627	3,697	2,070
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	591	737	146
CHEMICAL WEED CONTROL	4,362	5,234	872
MOWING SERVICES	12,862	16,686	3,824
TRASH DISPOSAL	0	1,200	1,200
LANDSCAPE MAINTENANCE	198	378	180
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	175	1,000	825
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT - GATE	0	500	500
Other	1,137	1,521	384
Total Physical Environment	<u>21,577</u>	<u>37,953</u>	<u>16,376</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	2,759	3,352	593
Total Capital outlay	<u>2,759</u>	<u>3,352</u>	<u>593</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>24,336</u>	<u>41,305</u>	<u>16,969</u>
Excess (deficiency) of revenues over expenditures	<u>88,535</u>	<u>61,367</u>	<u>27,168</u>
Other financing sources (uses):			
Transfers out	(46,864)	(61,367)	14,503
Total Other financing sources (uses):	<u>(46,864)</u>	<u>(61,367)</u>	<u>14,503</u>
Net change in fund balance	41,671	0	41,671
Fund balances, beginning of year	315,177	0	315,177
Total Fund balances, beginning of year	<u>315,177</u>	<u>0</u>	<u>315,177</u>
Fund balance, end of period	<u>356,848</u>	<u>0</u>	<u>356,848</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	101,478	101,271	207
Intergovernmental revenues	0	0	0
Investment income	2,012	0	2,012
Miscellaneous	500	0	500
Total Revenues:	<u>103,989</u>	<u>101,271</u>	<u>2,718</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	2,408	5,510	3,102
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	541	674	133
CHEMICAL WEED CONTROL	2,961	3,553	592
MOWING SERVICES	6,669	8,652	1,983
TRASH DISPOSAL	0	0	0
LANDSCAPE MAINTENANCE	302	630	328
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	475	1,500	1,025
REPAIR & MAINT-TELEMETRY	0	1,500	1,500
REPAIR & MAINT-CULVERTS	0	5,500	5,500
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT - IRRIGATION	0	0	0
Other	1,129	1,173	44
Total Physical Environment	<u>14,485</u>	<u>35,192</u>	<u>20,707</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	3,344	3,600	256
CULVERTS/STRUCTURES	0	0	0
Other	1,802	2,190	388
Total Capital outlay	<u>5,146</u>	<u>5,790</u>	<u>644</u>
Interest	0	0	0
Total Expenditures:	<u>19,630</u>	<u>40,982</u>	<u>21,352</u>
Excess (deficiency) of revenues over expenditures	<u>84,359</u>	<u>60,289</u>	<u>24,070</u>
Other financing sources (uses):			
Transfers out	(56,845)	(70,289)	13,444
Total Other financing sources (uses):	<u>(56,845)</u>	<u>(70,289)</u>	<u>13,444</u>
Net change in fund balance	27,514	(10,000)	37,514
Fund balances, beginning of year	<u>290,682</u>	<u>0</u>	<u>290,682</u>
Total Fund balances, beginning of year	<u>290,682</u>	<u>0</u>	<u>290,682</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 9
 From 10/1/2019 Through 8/31/2020
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	318,196	(10,000)	328,196

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	624,828	623,767	1,061
Intergovernmental revenues	7	0	7
Investment income	8,675	0	8,675
Miscellaneous	1,509	0	1,509
Total Revenues:	<u>635,017</u>	<u>623,767</u>	<u>11,250</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	205	1,000	796
ENGINEERING-PERMITS	125	0	(125)
LEGAL SERVICES	1,403	1,000	(403)
WATER QUALITY	1,605	1,384	(221)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,099	3,864	765
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	17,670	23,210	5,540
MOWING SERVICES	10,480	13,596	3,116
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	1,900	3,071	1,171
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	5,000	5,000
PRESERVE/EXOTIC MAINT	90,588	121,748	31,160
UPLAND MAINTENANCE	5,404	10,999	5,595
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	39,569	55,440	15,871
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	11,000	11,000
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	5,992	7,000	1,008
REPAIR & MAINT-TELEMTRY	305	3,000	2,696
REPAIR & MAINT-ROADS	20,119	25,000	4,881
REPAIR & MAINT-CULVERTS	0	8,000	8,000
REPAIR & MAINT - GATE	0	0	0
R&M- Aerator refurbishments	10,173	12,500	2,327
R & M PRESERVE STRUCTURES	7,800	35,000	27,200
Other	68,334	76,536	8,202
Total Physical Environment	<u>284,770</u>	<u>423,598</u>	<u>138,828</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	20,061	21,600	1,539
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
MACHINERY & EQUIPMENT	48,013	57,000	8,987
Other	0	0	0
Total Capital outlay	<u>68,075</u>	<u>78,600</u>	<u>10,525</u>
Principal	0	0	0
Total Expenditures:	<u>352,845</u>	<u>502,198</u>	<u>149,353</u>
Excess (deficiency) of revenues over expenditures	<u>282,172</u>	<u>121,569</u>	<u>160,603</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2019 Through 8/31/2020
(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>(143,167)</u>	<u>(171,569)</u>	<u>28,402</u>
Total Other financing sources (uses):	<u>(143,167)</u>	<u>(171,569)</u>	<u>28,402</u>
Net change in fund balance	139,005	(50,000)	189,005
Fund balances, beginning of year	<u>1,114,528</u>	<u>0</u>	<u>1,114,528</u>
Total Fund balances, beginning of year	<u>1,114,528</u>	<u>0</u>	<u>1,114,528</u>
Fund balance, end of period	<u><u>1,253,533</u></u>	<u><u>(50,000)</u></u>	<u><u>1,303,533</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	535,108	534,417	691
Intergovernmental revenues	34	0	34
Investment income	6,484	0	6,484
Miscellaneous	(175)	0	(175)
Total Revenues:	<u>541,451</u>	<u>534,417</u>	<u>7,034</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	107	150	43
AUDITORS SERVICES	2,439	3,041	602
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	7,549	9,915	2,366
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	1,428	2,147	719
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	5,000	5,000
PRESERVE/EXOTIC MAINT	90,637	121,748	31,111
UPLAND MAINTENANCE	13,138	26,885	13,747
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	27,626	39,568	11,942
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	7,500	7,500
REPAIR & MAINT-BLDG	350	5,000	4,650
REPAIR & MAINT - GENERAL	5,757	7,000	1,243
REPAIR & MAINT-TELEMETRY	0	3,000	3,000
REPAIR & MAINT-ROADS	10,150	25,000	14,850
REPAIR & MAINT-CULVERTS	0	45,000	45,000
REPAIR & MAINT - GATE	0	0	0
R&M- Aerator refurbishments	5,087	6,250	1,163
R & M PRESERVE STRUCTURES	6,600	35,000	28,400
Other	42,027	52,421	10,394
Total Physical Environment	<u>212,894</u>	<u>396,875</u>	<u>183,981</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	13,374	14,400	1,026
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	37,552	38,000	448
Other	0	0	0
Total Capital outlay	<u>50,926</u>	<u>52,400</u>	<u>1,474</u>
Principal	0	0	0
Total Expenditures:	<u>263,820</u>	<u>449,275</u>	<u>185,455</u>
Excess (deficiency) of revenues over expenditures	<u>277,631</u>	<u>85,142</u>	<u>192,489</u>
Other financing sources (uses):			
Transfers out	(117,010)	(135,142)	18,132

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2019 Through 8/31/2020
(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>(117,010)</u>	<u>(135,142)</u>	<u>18,132</u>
Net change in fund balance	160,621	(50,000)	210,621
Fund balances, beginning of year	<u>774,312</u>	<u>0</u>	<u>774,312</u>
Total Fund balances, beginning of year	<u>774,312</u>	<u>0</u>	<u>774,312</u>
Fund balance, end of period	<u>934,933</u>	<u>(50,000)</u>	<u>984,933</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	2,241,619	2,235,564	6,055
Intergovernmental revenues	6,157	0	6,157
Investment income	26,123	0	26,123
Miscellaneous	2,395	0	2,395
Total Revenues:	<u>2,276,293</u>	<u>2,235,564</u>	<u>40,729</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	26,788	46,000	19,212
ENGINEERING-PERMITS	1,350	0	(1,350)
LEGAL SERVICES	9,192	3,000	(6,192)
WATER QUALITY	7,750	14,145	6,395
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	9,850	12,280	2,430
MARSH MAINT-LITTORAL ZONE	281,199	349,750	68,551
CHEMICAL WEED CONTROL	184,175	221,070	36,895
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	25,438	33,001	7,563
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	7,121	6,573	(548)
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	22,478	63,000	40,522
REPAIR & MAINT-AERATORS	108,383	173,124	64,741
REPAIR & MAINT-PUMP STATN	2,011	20,995	18,984
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	19,000	19,000
REPAIR & MAINT-BLDG	7,048	10,300	3,252
REPAIR & MAINT - GENERAL	2,954	7,000	4,046
REPAIR & MAINT-TELEMTRY	1,511	5,000	3,489
REPAIR & MAINT-ROADS	97,396	125,200	27,804
REPAIR & MAINT-CULVERTS	0	55,000	55,000
REPAIR & MAINT - GATE	0	500	500
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	19,506	100,000	80,495
R&M- Aerator refurbishments	25,839	31,250	5,411
R&M- GENERATORS	0	0	0
Other	165,657	211,517	45,860
Total Physical Environment	<u>1,005,646</u>	<u>1,507,955</u>	<u>502,309</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	20,061	82,000	61,939
ROADS/BRIDGES	101,434	420,000	318,566
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	27,695	57,000	29,305
Other	6,453	6,930	477
Total Capital outlay	<u>155,644</u>	<u>565,930</u>	<u>410,286</u>
Principal	162,448	162,448	0
Interest	37,735	37,735	0
Total Expenditures:	<u>1,361,472</u>	<u>2,274,068</u>	<u>912,596</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2019 Through 8/31/2020
(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>914,821</u>	<u>(38,504)</u>	<u>953,325</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(469,972)	(551,496)	81,524
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(469,972)</u>	<u>(551,496)</u>	<u>81,524</u>
Net change in fund balance	444,849	(590,000)	1,034,849
Fund balances, beginning of year	<u>3,013,802</u>	<u>0</u>	<u>3,013,802</u>
Total Fund balances, beginning of year	<u>3,013,802</u>	<u>0</u>	<u>3,013,802</u>
Fund balance, end of period	<u>3,458,651</u>	<u>(590,000)</u>	<u>4,048,651</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	52,517	52,416	101
Intergovernmental revenues	0	0	0
Investment income	1,097	0	1,097
Miscellaneous	0	0	0
Total Revenues:	<u>53,614</u>	<u>52,416</u>	<u>1,198</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	278	347	69
CHEMICAL WEED CONTROL	147	176	30
MOWING SERVICES	1,667	2,163	496
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	459	1,008	549
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	4,000	4,000
REPAIR & MAINT - GENERAL	0	500	500
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT - GATE	0	500	500
Other	519	522	3
Total Physical Environment	<u>3,069</u>	<u>10,466</u>	<u>7,397</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	6,687	7,200	513
Other	1,997	2,427	430
Total Capital outlay	<u>8,684</u>	<u>9,627</u>	<u>943</u>
Total Expenditures:	<u>11,754</u>	<u>20,093</u>	<u>8,339</u>
Excess (deficiency) of revenues over expenditures	<u>41,860</u>	<u>32,323</u>	<u>9,537</u>
Other financing sources (uses):			
Transfers out	(33,698)	(42,323)	8,625
Total Other financing sources (uses):	<u>(33,698)</u>	<u>(42,323)</u>	<u>8,625</u>
Net change in fund balance	8,163	(10,000)	18,163
Fund balances, beginning of year	<u>161,803</u>	<u>0</u>	<u>161,803</u>
Total Fund balances, beginning of year	<u>161,803</u>	<u>0</u>	<u>161,803</u>
Fund balance, end of period	<u>169,966</u>	<u>(10,000)</u>	<u>179,966</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12A
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	27,127	27,099	28
Intergovernmental revenues	8	0	8
Investment income	660	0	660
Miscellaneous	0	0	0
Total Revenues:	27,794	27,099	695
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	114	142	28
CHEMICAL WEED CONTROL	767	994	227
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	4,287	10,554	6,267
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-CULVERTS	0	2,500	2,500
REPAIR & MAINT - GATE	0	0	0
R&M- Aerator refurbishments	5,953	6,250	297
Other	1,509	3,319	1,810
Total Physical Environment	12,630	25,259	12,629
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	18,690	19,000	310
Total Capital outlay	18,690	19,000	310
Total Expenditures:	31,319	44,259	12,940
Excess (deficiency) of revenues over expenditures	(3,525)	(17,160)	13,635
 Other financing sources (uses):			
Transfers out	(7,698)	(9,090)	1,392
Total Other financing sources (uses):	(7,698)	(9,090)	1,392
Net change in fund balance	(11,224)	(26,250)	15,026
Fund balances, beginning of year	108,178	0	108,178
Total Fund balances, beginning of year	108,178	0	108,178
Fund balance, end of period	96,955	(26,250)	123,205

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	706,597	702,837	3,760
Intergovernmental revenues	2,979	0	2,979
Investment income	5,381	0	5,381
Miscellaneous	17,150	0	17,150
Total Revenues:	<u>732,108</u>	<u>702,837</u>	<u>29,271</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	1,157	10,000	8,843
ENGINEERING-PERMITS	4,308	0	(4,308)
LEGAL SERVICES	4,923	10,000	5,078
WATER QUALITY	4,460	5,123	663
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	3,573	4,454	881
CHEMICAL WEED CONTROL	26,077	33,830	7,753
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	3,811	4,944	1,133
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	1,719	1,360	(359)
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	85,996	124,120	38,124
REPAIR & MAINT-PUMP STATN	991	20,332	19,341
REPAIR & MAINT-CANAL/LAKE	950	10,000	9,050
REPAIR & MAINT-BLDG	0	3,160	3,160
REPAIR & MAINT - GENERAL	460	4,000	3,540
REPAIR & MAINT-TELEMETRY	530	7,500	6,970
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE	0	0	0
R&M- Aerator refurbishments	25,433	31,250	5,817
R&M- GENERATORS	0	0	0
Other	109,186	151,500	42,314
Total Physical Environment	<u>273,573</u>	<u>442,573</u>	<u>169,000</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	10,031	10,800	769
CULVERTS/STRUCTURES	0	75,000	75,000
MACHINERY & EQUIPMENT	37,979	38,000	21
Other	1,140	1,385	245
Total Capital outlay	<u>49,150</u>	<u>125,185</u>	<u>76,035</u>
Principal	87,238	105,506	18,268
Interest	20,264	33,200	12,936
Total Expenditures:	<u>430,226</u>	<u>706,464</u>	<u>276,238</u>
Excess (deficiency) of revenues over expenditures	<u>301,882</u>	<u>(3,627)</u>	<u>305,509</u>
Other financing sources (uses):			
Transfers out	(125,720)	(153,139)	27,419
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 10/1/2019 Through 8/31/2020
(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>(125,720)</u>	<u>(153,139)</u>	<u>27,419</u>
Net change in fund balance	176,162	(156,766)	332,928
Fund balances, beginning of year	<u>462,603</u>	<u>0</u>	<u>462,603</u>
Total Fund balances, beginning of year	<u>462,603</u>	<u>0</u>	<u>462,603</u>
Fund balance, end of period	<u>638,765</u>	<u>(156,766)</u>	<u>795,531</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	756,262	752,246	4,016
Intergovernmental revenues	674	0	674
Investment income	4,948	0	4,948
Miscellaneous	500	0	500
Total Revenues:	<u>762,384</u>	<u>752,246</u>	<u>10,138</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	263	3,000	2,738
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	2,665	3,322	657
CHEMICAL WEED CONTROL	50,087	64,977	14,890
MOWING SERVICES	7,622	9,888	2,266
TRASH DISPOSAL	8,500	10,200	1,700
LANDSCAPE MAINTENANCE	1,026	1,827	801
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	98,123	114,880	16,757
REPAIR & MAINT-CANAL/LAKE	2,500	14,500	12,000
REPAIR & MAINT - GENERAL	2,430	10,000	7,570
REPAIR & MAINT-TELEMETRY	1,204	5,000	3,796
REPAIR & MAINT-ROADS	0	15,000	15,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE	0	3,000	3,000
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	20,346	25,000	4,654
Other	114,959	135,280	20,321
Total Physical Environment	<u>309,725</u>	<u>436,874</u>	<u>127,149</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	10,031	0	(10,031)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	76,000	76,000
Other	4,845	5,887	1,042
Total Capital outlay	<u>14,876</u>	<u>81,887</u>	<u>67,011</u>
Principal	0	43,640	43,640
Interest	0	30,903	30,903
Total Expenditures:	<u>324,600</u>	<u>593,304</u>	<u>268,704</u>
Excess (deficiency) of revenues over expenditures	<u>437,784</u>	<u>158,942</u>	<u>278,842</u>
Other financing sources (uses):			
Transfers out	(123,330)	(143,942)	20,612
Total Other financing sources (uses):	<u>(123,330)</u>	<u>(143,942)</u>	<u>20,612</u>
Net change in fund balance	314,454	15,000	299,454
Fund balances, beginning of year	<u>270,651</u>	<u>0</u>	<u>270,651</u>
Total Fund balances, beginning of year	<u>270,651</u>	<u>0</u>	<u>270,651</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 15
 From 10/1/2019 Through 8/31/2020
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	585,105	15,000	570,105

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	693,832	694,070	(238)
Intergovernmental revenues	0	0	0
Investment income	10,166	0	10,166
Miscellaneous	105,947	0	105,947
Total Revenues:	809,945	694,070	115,875
Expenditures:			
Physical Environment			
ENGINEERING FEES	7,444	10,000	2,557
ENGINEERING-PERMITS	33,256	0	(33,256)
ENVIRONMENTAL LIASON	0	22,000	22,000
LEGAL SERVICES	40,751	5,000	(35,751)
WATER QUALITY	4,481	5,666	1,185
FINANCIAL CONS./ADVISOR	107	150	43
AUDITORS SERVICES	3,312	4,129	817
MARSH MAINT-LITTORAL ZONE	429	3,480	3,051
CHEMICAL WEED CONTROL	8,593	11,148	2,555
MOWING SERVICES	39,877	51,732	11,855
SECURITY SERVICES	268,388	268,389	1
TRASH DISPOSAL	1,650	5,000	3,350
LANDSCAPE MAINTENANCE	5,840	7,577	1,737
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	15,000	15,000
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	20,000	20,000
REPAIR & MAINT - GENERAL	349	1,000	651
REPAIR & MAINT-ROADS	15,434	85,000	69,566
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE	3,600	4,000	400
Repairs & Maint - Catch Basins	0	102,000	102,000
REPAIR & MAINT- STREET SWEEP	4,807	7,500	2,693
Other	23,657	13,397	(10,260)
Total Physical Environment	461,975	662,168	200,193
Capital outlay			
ROADS/BRIDGES	297,604	290,000	(7,604)
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	1,659	1,105	(554)
Total Capital outlay	299,263	291,105	(8,158)
Principal	0	0	0
Total Expenditures:	761,237	953,273	192,036
Excess (deficiency) of revenues over expenditures	48,708	(259,203)	307,911
Other financing sources (uses):			
Transfers out	(122,342)	(132,797)	10,455

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(122,342)</u>	<u>(132,797)</u>	<u>10,455</u>
Net change in fund balance	(73,634)	(392,000)	318,366
Fund balances, beginning of year	<u>1,276,960</u>	<u>0</u>	<u>1,276,960</u>
Total Fund balances, beginning of year	<u>1,276,960</u>	<u>0</u>	<u>1,276,960</u>
Fund balance, end of period	<u><u>1,203,326</u></u>	<u><u>(392,000)</u></u>	<u><u>1,595,326</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,520,651	1,514,010	6,641
Intergovernmental revenues	56,554	255,000	(198,446)
Investment income	17,028	0	17,028
Miscellaneous	4,313	0	4,313
Total Revenues:	1,598,546	1,769,010	(170,464)
Expenditures:			
Physical Environment			
ENGINEERING FEES	1,717	20,000	18,283
ENGINEERING-PERMITS	313	0	(313)
LEGAL SERVICES	5,154	125,000	119,846
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	45,302	340,899	295,597
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	7,058	8,799	1,741
MARSH MAINT-LITTORAL ZONE	254,290	329,043	74,753
CHEMICAL WEED CONTROL	128,738	154,553	25,815
TRASH DISPOSAL	275	1,600	1,325
LANDSCAPE MAINTENANCE	10,773	6,568	(4,205)
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	120,137	147,760	27,623
REPAIR & MAINT-PUMP STATN	38,564	37,663	(901)
REPAIR & MAINT-CANAL/LAKE	0	14,000	14,000
REPAIR & MAINT-BLDG	0	8,175	8,175
REPAIR & MAINT - GENERAL	2,109	6,000	3,891
REPAIR & MAINT-TELEMETRY	1,185	5,000	3,815
REPAIR & MAINT-ROADS	2,710	45,000	42,290
REPAIR & MAINT-CULVERTS	0	25,000	25,000
REPAIR & MAINT - GATE	0	1,000	1,000
Repairs & Maint - Catch Basins	54,545	220,000	165,456
R&M- Aerator refurbishments	21,553	25,000	3,447
R&M- GENERATORS	0	0	0
REPAIR & MAINT- STREET SWEEP	20,740	27,747	7,007
Other	154,333	199,337	45,004
Total Physical Environment	869,496	1,748,144	878,648
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	16,587	138,000	121,413
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	100,000	100,000
Other	2,331	2,832	501
Total Capital outlay	18,918	240,832	221,914
Principal	0	0	0
Total Expenditures:	888,413	1,988,976	1,100,563
Excess (deficiency) of revenues over expenditures	710,132	(219,966)	930,098

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2019 Through 8/31/2020
(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	(244,557)	(316,660)	72,103
Capital contributions from landowners	18,801	22,047	(3,246)
Total Other financing sources (uses):	<u>(225,756)</u>	<u>(294,613)</u>	<u>68,857</u>
Net change in fund balance	484,376	(514,579)	998,955
Fund balances, beginning of year	<u>1,888,376</u>	<u>0</u>	<u>1,888,376</u>
Total Fund balances, beginning of year	<u>1,888,376</u>	<u>0</u>	<u>1,888,376</u>
Fund balance, end of period	<u><u>2,372,752</u></u>	<u><u>(514,579)</u></u>	<u><u>2,887,331</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	302,539	300,626	1,913
Intergovernmental revenues	15	0	15
Investment income	2,566	0	2,566
Miscellaneous	197	0	197
Total Revenues:	<u>305,317</u>	<u>300,626</u>	<u>4,691</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	163	1,000	838
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	83	500	418
WATER QUALITY	6,640	12,650	6,010
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,871	2,332	461
MARSH MAINT-LITTORAL ZONE	1,431	11,600	10,169
CHEMICAL WEED CONTROL	17,478	22,674	5,196
MOWING SERVICES	3,335	4,326	991
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	443	819	376
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	2,772	12,000	9,228
REPAIR & MAINT-AERATORS	38,859	35,416	(3,443)
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	482	17,500	17,018
REPAIR & MAINT - GENERAL	575	2,000	1,425
REPAIR & MAINT-TELEMETRY	156	3,000	2,844
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	1,000	1,000
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	5,199	6,250	1,051
Other	47,877	49,766	1,889
Total Physical Environment	<u>127,361</u>	<u>183,083</u>	<u>55,722</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	10,031	0	(10,031)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	63,502	76,000	12,498
Other	1,424	1,730	306
Total Capital outlay	<u>74,956</u>	<u>77,730</u>	<u>2,774</u>
Interest	0	0	0
Total Expenditures:	<u>202,317</u>	<u>260,813</u>	<u>58,496</u>
Excess (deficiency) of revenues over expenditures	<u>103,000</u>	<u>39,813</u>	<u>63,187</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(91,418)	(115,813)	24,395
Total Other financing sources (uses):	<u>(91,418)</u>	<u>(115,813)</u>	<u>24,395</u>
Net change in fund balance	<u>11,582</u>	<u>(76,000)</u>	<u>87,582</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	309,523	0	309,523
Total Fund balances, beginning of year	309,523	0	309,523
Fund balance, end of period	321,106	(76,000)	397,106

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19A
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	58,226	58,215	11
Investment income	2,812	0	2,812
Miscellaneous	0	0	0
Total Revenues:	<u>61,038</u>	<u>58,215</u>	<u>2,823</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	15	1,000	985
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	63	79	16
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	270	0	(270)
Other	577	574	(3)
Total Physical Environment	<u>925</u>	<u>16,653</u>	<u>15,728</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	3,105	100,000	96,895
MACHINERY & EQUIPMENT	0	30,000	30,000
Total Capital outlay	<u>3,105</u>	<u>130,000</u>	<u>126,895</u>
Total Expenditures:	<u>4,030</u>	<u>146,653</u>	<u>142,623</u>
Excess (deficiency) of revenues over expenditures	<u>57,008</u>	<u>(88,438)</u>	<u>145,446</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(11,444)	(11,562)	118
Total Other financing sources (uses):	<u>(11,444)</u>	<u>(11,562)</u>	<u>118</u>
Net change in fund balance	45,564	(100,000)	145,564
Fund balances, beginning of year	<u>426,776</u>	<u>0</u>	<u>426,776</u>
Total Fund balances, beginning of year	<u>426,776</u>	<u>0</u>	<u>426,776</u>
Fund balance, end of period	<u>472,340</u>	<u>(100,000)</u>	<u>572,340</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 20
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	71,199	70,764	435
Intergovernmental revenues	0	0	0
Investment income	1,858	0	1,858
Miscellaneous	(79)	0	(79)
Total Revenues:	<u>72,979</u>	<u>70,764</u>	<u>2,215</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	405	500	95
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	248	500	252
SPECIAL SERVICES	0	0	0
WATER QUALITY	1,125	1,500	375
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	515	642	127
CHEMICAL WEED CONTROL	4,611	5,982	1,371
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,200	15,000	13,800
REPAIR & MAINT - GENERAL	3,264	7,000	3,736
Repairs & Maint - Catch Basins	2,500	0	(2,500)
Other	615	617	2
Total Physical Environment	<u>14,483</u>	<u>31,991</u>	<u>17,508</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	386	469	83
Total Capital outlay	<u>386</u>	<u>469</u>	<u>83</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>14,868</u>	<u>32,460</u>	<u>17,592</u>
Excess (deficiency) of revenues over expenditures	<u>58,110</u>	<u>38,304</u>	<u>19,806</u>
Other financing sources (uses):			
Transfers out	(15,502)	(16,304)	802
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(15,502)</u>	<u>(16,304)</u>	<u>802</u>
Net change in fund balance	42,608	22,000	20,608
Fund balances, beginning of year	<u>257,643</u>	<u>0</u>	<u>257,643</u>
Total Fund balances, beginning of year	<u>257,643</u>	<u>0</u>	<u>257,643</u>
Fund balance, end of period	<u>300,251</u>	<u>22,000</u>	<u>278,251</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	485,383	484,779	604
Intergovernmental revenues	4,177	0	4,177
Investment income	7,234	0	7,234
Miscellaneous	1,250	0	1,250
Total Revenues:	<u>498,045</u>	<u>484,779</u>	<u>13,266</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	38,010	5,000	(33,010)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,863	1,000	(863)
WATER QUALITY	2,811	8,195	5,384
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	2,193	2,734	541
MARSH MAINT-LITTORAL ZONE	8,226	34,800	26,574
CHEMICAL WEED CONTROL	38,984	50,574	11,590
LANDSCAPE MAINTENANCE	156	378	222
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	79,452	92,000	12,548
REPAIR & MAINT-AERATORS	8,641	20,806	12,165
REPAIR & MAINT-PUMP STATN	2,872	13,332	10,460
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	9,000	9,000
REPAIR & MAINT-BLDG	4,200	8,140	3,940
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	1,617	2,500	883
REPAIR & MAINT-TELEMETRY	530	5,000	4,470
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE	0	0	0
R&M- GENERATORS	0	0	0
Other	12,531	30,686	18,155
Total Physical Environment	<u>202,086</u>	<u>304,145</u>	<u>102,059</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	11,637	50,800	39,163
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	24,975	451,020	426,045
Other	304	369	65
Total Capital outlay	<u>36,916</u>	<u>502,189</u>	<u>465,273</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>239,001</u>	<u>806,334</u>	<u>567,333</u>
Excess (deficiency) of revenues over expenditures	<u>259,044</u>	<u>(321,555)</u>	<u>580,599</u>
Other financing sources (uses):			
Transfers out	(147,000)	(178,445)	31,445

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2019 Through 8/31/2020
(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>(147,000)</u>	<u>(178,445)</u>	<u>31,445</u>
Net change in fund balance	112,044	(500,000)	612,044
Fund balances, beginning of year	<u>986,511</u>	<u>0</u>	<u>986,511</u>
Total Fund balances, beginning of year	<u>986,511</u>	<u>0</u>	<u>986,511</u>
Fund balance, end of period	<u>1,098,555</u>	<u>(500,000)</u>	<u>1,598,555</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	180,855	180,573	282
Intergovernmental revenues	0	0	0
Investment income	2,046	0	2,046
Miscellaneous	500	0	500
Total Revenues:	<u>183,401</u>	<u>180,573</u>	<u>2,828</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	83	500	418
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	983	1,226	243
MARSH MAINT-LITTORAL ZONE	1,478	11,600	10,122
CHEMICAL WEED CONTROL	9,648	12,516	2,868
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	250	504	254
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	1,000	1,000
PRESERVE/EXOTIC MAINT	41,138	60,000	18,862
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	1,040	3,500	2,460
REPAIR & MAINT-TELEMETRY	0	1,500	1,500
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	1,893	2,013	120
Total Physical Environment	<u>56,512</u>	<u>105,359</u>	<u>48,847</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	3,344	3,600	256
MACHINERY & EQUIPMENT	0	0	0
Other	709	862	153
Total Capital outlay	<u>4,053</u>	<u>4,462</u>	<u>409</u>
Total Expenditures:	<u>60,565</u>	<u>109,821</u>	<u>49,256</u>
Excess (deficiency) of revenues over expenditures	<u>122,836</u>	<u>70,752</u>	<u>52,084</u>
Other financing sources (uses):			
Transfers out	(59,315)	(70,752)	11,437
Total Other financing sources (uses):	<u>(59,315)</u>	<u>(70,752)</u>	<u>11,437</u>
Net change in fund balance	63,521	0	63,521
Fund balances, beginning of year	<u>233,501</u>	<u>0</u>	<u>233,501</u>
Total Fund balances, beginning of year	<u>233,501</u>	<u>0</u>	<u>233,501</u>
Fund balance, end of period	<u>297,022</u>	<u>0</u>	<u>297,022</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	201,314	200,946	368
Intergovernmental revenues	1,611	0	1,611
Investment income	5,603	0	5,603
Miscellaneous	0	0	0
Total Revenues:	208,528	200,946	7,582
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,080	1,346	266
MARSH MAINT-LITTORAL ZONE	2,146	17,400	15,254
CHEMICAL WEED CONTROL	16,309	20,726	4,417
MOWING SERVICES	11,433	14,832	3,399
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	3,855	3,297	(558)
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	5,059	14,000	8,941
REPAIR & MAINT-AERATORS	774	6,554	5,780
REPAIR & MAINT-PUMP STATN	2,709	17,532	14,823
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,250	8,000	6,750
REPAIR & MAINT-BLDG	4,950	5,090	140
REPAIR & MAINT-WELLS	1,158	2,500	1,343
REPAIR & MAINT - GENERAL	400	1,000	600
REPAIR & MAINT-TELEMETRY	977	3,000	2,023
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	10,000	10,000
REPAIR & MAINT - GATE	1,400	2,000	600
Repairs & Maint - Catch Basins	0	0	0
R&M- GENERATORS	0	0	0
Other	9,062	14,950	5,888
Total Physical Environment	62,562	143,727	81,165
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	3,344	3,600	256
MACHINERY & EQUIPMENT	78,459	6,000	(72,459)
Other	438	532	94
Total Capital outlay	82,240	10,132	(72,108)
Principal	0	0	0
Total Expenditures:	144,802	153,859	9,057
Excess (deficiency) of revenues over expenditures	63,726	47,087	16,639
Other financing sources (uses):			
Transfers in	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(69,557)	(84,604)	15,047
Capital contributions from landowners	<u>0</u>	<u>(483)</u>	<u>483</u>
Total Other financing sources (uses):	<u>(69,557)</u>	<u>(85,087)</u>	<u>15,530</u>
Net change in fund balance	(5,831)	(38,000)	32,169
Fund balances, beginning of year			
	<u>899,756</u>	<u>0</u>	<u>899,756</u>
Total Fund balances, beginning of year	<u>899,756</u>	<u>0</u>	<u>899,756</u>
Fund balance, end of period	<u><u>893,925</u></u>	<u><u>(38,000)</u></u>	<u><u>931,925</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 27B
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	149,320	149,092	228
Investment income	<u>1,548</u>	<u>0</u>	<u>1,548</u>
Total Investment income	<u>1,548</u>	<u>0</u>	<u>1,548</u>
Total Revenues:	<u>150,868</u>	<u>149,092</u>	<u>1,776</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	300	500	200
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	107	150	43
AUDITORS SERVICES	956	1,192	236
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	1,431	11,600	10,169
CHEMICAL WEED CONTROL	2,091	2,712	622
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	17,665	40,000	22,335
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	266	2,000	1,735
REPAIR & MAINT-ROADS	2,389	0	(2,389)
R & M PRESERVE STRUCTURES	0	0	0
Other	<u>1,979</u>	<u>2,003</u>	<u>24</u>
Total Physical Environment	27,183	61,907	34,724
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	<u>542</u>	<u>659</u>	<u>117</u>
Total Capital outlay	<u>542</u>	<u>659</u>	<u>117</u>
Total Expenditures:	<u>27,726</u>	<u>62,566</u>	<u>34,840</u>
Excess (deficiency) of revenues over expenditures	<u>123,142</u>	<u>86,526</u>	<u>36,616</u>
Other financing sources (uses):			
Transfers out	<u>(39,379)</u>	<u>(46,526)</u>	<u>7,147</u>
Total Other financing sources (uses):	<u>(39,379)</u>	<u>(46,526)</u>	<u>7,147</u>
Net change in fund balance	83,763	40,000	43,763
Fund balances, beginning of year	<u>155,144</u>	<u>0</u>	<u>155,144</u>
Total Fund balances, beginning of year	<u>155,144</u>	<u>0</u>	<u>155,144</u>
Fund balance, end of period	<u>238,907</u>	<u>40,000</u>	<u>198,907</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 29
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	37,760	37,724	36
Intergovernmental revenues	0	0	0
Investment income	1,298	0	1,298
Miscellaneous	0	0	0
Total Revenues:	<u>39,058</u>	<u>37,724</u>	<u>1,334</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	1,607	500	(1,107)
LEGAL SERVICES	5,555	500	(5,055)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	205	255	50
MARSH MAINT-LITTORAL ZONE	143	1,160	1,017
CHEMICAL WEED CONTROL	3,945	5,118	1,173
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	11,000	11,000
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	6,000	6,000
Other	378	374	(4)
Total Physical Environment	<u>11,832</u>	<u>25,407</u>	<u>13,575</u>
Capital outlay	132	160	28
Total Expenditures:	<u>11,964</u>	<u>25,567</u>	<u>13,603</u>
Excess (deficiency) of revenues over expenditures	<u>27,094</u>	<u>12,157</u>	<u>14,937</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(16,773)	(18,157)	1,384
Total Other financing sources (uses):	<u>(16,773)</u>	<u>(18,157)</u>	<u>1,384</u>
Net change in fund balance	10,321	(6,000)	16,321
Fund balances, beginning of year	<u>199,528</u>	<u>0</u>	<u>199,528</u>
Total Fund balances, beginning of year	<u>199,528</u>	<u>0</u>	<u>199,528</u>
Fund balance, end of period	<u>209,849</u>	<u>(6,000)</u>	<u>215,849</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	953,931	952,084	1,847
Intergovernmental revenues	1,266	0	1,266
Investment income	29,761	0	29,761
Miscellaneous	22,034	0	22,034
Total Revenues:	<u>1,006,992</u>	<u>952,084</u>	<u>54,908</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	13,761	220,000	206,240
ENGINEERING-PERMITS	3,105	0	(3,105)
LEGAL SERVICES	19,198	10,000	(9,198)
WATER QUALITY	2,453	4,140	1,687
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,176	3,959	783
LANDSCAPE MAINTENANCE	344	630	286
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	107,552	181,820	74,268
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	9,500	9,500
REPAIR & MAINT-BLDG	10,400	15,000	4,600
REPAIR & MAINT - GENERAL	275	5,000	4,725
REPAIR & MAINT-TELEMTRY	0	3,000	3,000
REPAIR & MAINT-ROADS	10,869	15,000	4,131
REPAIR & MAINT-CULVERTS	0	25,000	25,000
REPAIR & MAINT - GATE	0	0	0
Repairs & Maint - Catch Basins	70,364	288,000	217,636
R&M- Aerator refurbishments	20,346	31,250	10,904
Other	169,848	210,228	40,380
Total Physical Environment	<u>431,690</u>	<u>1,022,527</u>	<u>590,837</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	10,031	10,800	769
ROADS/BRIDGES	58,191	1,000,000	941,809
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	81,198	114,000	32,802
Other	853	1,037	184
Total Capital outlay	<u>150,272</u>	<u>1,125,837</u>	<u>975,565</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>581,963</u>	<u>2,148,364</u>	<u>1,566,401</u>
Excess (deficiency) of revenues over expenditures	<u>425,030</u>	<u>(1,196,280)</u>	<u>1,621,310</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(160,753)	(199,320)	38,567
Total Other financing sources (uses):	<u>(160,753)</u>	<u>(199,320)</u>	<u>38,567</u>
Net change in fund balance	<u>264,277</u>	<u>(1,395,600)</u>	<u>1,659,877</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	4,420,463	0	4,420,463
Total Fund balances, beginning of year	4,420,463	0	4,420,463
Fund balance, end of period	4,684,740	(1,395,600)	6,080,340

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	17,286	17,187	99
Intergovernmental revenues	0	0	0
Investment income	205	0	205
Miscellaneous	2,808	0	2,808
Total Revenues:	<u>20,298</u>	<u>17,187</u>	<u>3,111</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	235	0	(235)
ENGINEERING-PERMITS	1,683	0	(1,683)
LEGAL SERVICES	236	0	(236)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	82	102	20
CHEMICAL WEED CONTROL	1,359	1,630	271
MOWING SERVICES	1,667	2,163	496
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	0	250	250
JANITORIAL	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	13,450	21,000	7,550
REPAIR & MAINT-OFF EQMT	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
Other	168	171	3
Total Physical Environment	<u>18,879</u>	<u>25,816</u>	<u>6,937</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	56	68	12
Total Capital outlay	<u>56</u>	<u>68</u>	<u>12</u>
Total Expenditures:	<u>18,935</u>	<u>25,884</u>	<u>6,949</u>
Excess (deficiency) of revenues over expenditures	<u>1,363</u>	<u>(8,697)</u>	<u>10,060</u>
Other financing sources (uses):			
Transfers out	(6,712)	(5,303)	(1,409)
Total Other financing sources (uses):	<u>(6,712)</u>	<u>(5,303)</u>	<u>(1,409)</u>
Net change in fund balance	(5,349)	(14,000)	8,651
Fund balances, beginning of year	<u>29,652</u>	<u>0</u>	<u>29,652</u>
Total Fund balances, beginning of year	<u>29,652</u>	<u>0</u>	<u>29,652</u>
Fund balance, end of period	<u>24,303</u>	<u>(14,000)</u>	<u>38,303</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32A
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	5,087	5,058	29
Investment income	213	0	213
Total Investment income	213	0	213
Total Revenues:	5,300	5,058	242
Expenditures:			
Physical Environment			
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	43	54	11
MOWING SERVICES	1,667	2,163	496
SECURITY SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	49	50	1
Total Physical Environment	1,760	7,267	5,507
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	1,760	7,267	5,507
Excess (deficiency) of revenues over expenditures	3,540	(2,209)	5,749
 Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(623)	(791)	168
Total Other financing sources (uses):	(623)	(791)	168
Net change in fund balance	2,917	(3,000)	5,917
Fund balances, beginning of year	32,171	0	32,171
Total Fund balances, beginning of year	32,171	0	32,171
Fund balance, end of period	35,089	(3,000)	38,089

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 33
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	13,712	13,704	8
Intergovernmental revenues	0	0	0
Investment income	421	0	421
Miscellaneous	0	0	0
Total Revenues:	<u>14,133</u>	<u>13,704</u>	<u>429</u>
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	91	114	23
CHEMICAL WEED CONTROL	1,527	1,832	305
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	0	0
REPAIR & MAINT-CULVERTS	0	2,500	2,500
Other	137	136	(1)
Total Physical Environment	<u>1,755</u>	<u>9,082</u>	<u>7,327</u>
Capital outlay	79	96	17
Total Expenditures:	<u>1,834</u>	<u>9,178</u>	<u>7,344</u>
Excess (deficiency) of revenues over expenditures	<u>12,299</u>	<u>4,526</u>	<u>7,773</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(6,078)	(8,026)	1,948
Total Other financing sources (uses):	<u>(6,078)</u>	<u>(8,026)</u>	<u>1,948</u>
Net change in fund balance	6,221	(3,500)	9,721
Fund balances, beginning of year	<u>63,085</u>	<u>0</u>	<u>63,085</u>
Total Fund balances, beginning of year	<u>63,085</u>	<u>0</u>	<u>63,085</u>
Fund balance, end of period	<u>69,306</u>	<u>(3,500)</u>	<u>72,806</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	148,342	147,473	869
Intergovernmental revenues	0	0	0
Investment income	1,931	0	1,931
Miscellaneous	500	0	500
Total Revenues:	<u>150,773</u>	<u>147,473</u>	<u>3,300</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	7,363	3,000	(4,363)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,788	500	(1,288)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	16,748	18,000	1,253
AUDITORS SERVICES	1,093	1,362	269
LANDSCAPE MAINTENANCE	9,117	8,338	(779)
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	2,762	11,717	8,955
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	2,940	11,000	8,060
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	657	10,000	9,343
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	7,268	18,000	10,733
Other	4,524	5,485	961
Total Physical Environment	<u>54,259</u>	<u>87,402</u>	<u>33,143</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	93	113	20
Total Capital outlay	<u>93</u>	<u>113</u>	<u>20</u>
Principal	21,668	21,668	0
Interest	8,817	8,666	(151)
Total Expenditures:	<u>84,836</u>	<u>117,849</u>	<u>33,013</u>
Excess (deficiency) of revenues over expenditures	<u>65,937</u>	<u>29,624</u>	<u>36,313</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(40,843)	(43,424)	2,581
Total Other financing sources (uses):	<u>(40,843)</u>	<u>(43,424)</u>	<u>2,581</u>
Net change in fund balance	25,094	(13,800)	38,894
Fund balances, beginning of year	<u>221,563</u>	<u>0</u>	<u>221,563</u>
Total Fund balances, beginning of year	<u>221,563</u>	<u>0</u>	<u>221,563</u>
Fund balance, end of period	<u>246,656</u>	<u>(13,800)</u>	<u>260,456</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

Current Year Actual	Total Budget - Original	Total Budget Variance - Original
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Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 38
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	81,772	81,418	354
Investment income	<u>1,773</u>	<u>0</u>	<u>1,773</u>
Total Investment income	<u>1,773</u>	<u>0</u>	<u>1,773</u>
Total Revenues:	<u>83,545</u>	<u>81,418</u>	<u>2,127</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	5,104	10,000	4,896
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	187	233	46
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	42,450	32,000	(10,450)
REPAIR & MAINT-CULVERTS	1,500	10,000	8,500
Repairs & Maint - Catch Basins	32,452	75,000	42,548
Other	<u>809</u>	<u>806</u>	<u>(3)</u>
Total Physical Environment	82,502	129,539	47,037
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	<u>99</u>	<u>120</u>	<u>21</u>
Total Capital outlay	<u>99</u>	<u>120</u>	<u>21</u>
Total Expenditures:	<u>82,601</u>	<u>129,659</u>	<u>47,058</u>
Excess (deficiency) of revenues over expenditures	<u>944</u>	<u>(48,241)</u>	<u>49,185</u>
Other financing sources (uses):			
Transfers out	<u>(24,872)</u>	<u>(24,759)</u>	<u>(113)</u>
Total Other financing sources (uses):	<u>(24,872)</u>	<u>(24,759)</u>	<u>(113)</u>
Net change in fund balance	(23,927)	(73,000)	49,073
Fund balances, beginning of year	<u>246,105</u>	<u>0</u>	<u>246,105</u>
Total Fund balances, beginning of year	<u>246,105</u>	<u>0</u>	<u>246,105</u>
Fund balance, end of period	<u>222,177</u>	<u>(73,000)</u>	<u>295,177</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 41
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	4,358	4,349	9
Investment income	261	0	261
Miscellaneous	0	0	0
Total Revenues:	4,620	4,349	271
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	24	30	6
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	3,000	3,000
Other	44	43	(1)
Total Physical Environment	68	3,073	3,005
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	39	47	8
Total Capital outlay	39	47	8
Total Expenditures:	107	3,120	3,013
Excess (deficiency) of revenues over expenditures	4,513	1,229	3,284
 Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(3,100)	(4,229)	1,129
Total Other financing sources (uses):	(3,100)	(4,229)	1,129
Net change in fund balance	1,413	(3,000)	4,413
Fund balances, beginning of year	42,097	0	42,097
Total Fund balances, beginning of year	42,097	0	42,097
Fund balance, end of period	43,510	(3,000)	46,510

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	797,529	794,819	2,710
Intergovernmental revenues	9,137	0	9,137
Investment income	7,947	0	7,947
Miscellaneous	(310)	0	(310)
Total Revenues:	814,304	794,819	19,485
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	413	1,000	588
LEGAL - SPECIAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	107	150	43
AUDITORS SERVICES	4,741	5,911	1,170
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	96,759	125,525	28,766
MOWING SERVICES	5,240	6,798	1,558
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	2,916	2,814	(102)
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	215,978	245,000	29,022
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-PUMP STATN	3,629	15,464	11,835
REPAIR & MAINT-CANAL/LAKE	1,208	20,000	18,792
REPAIR & MAINT-BLDG	0	15,260	15,260
REPAIR & MAINT - GENERAL	5,000	7,000	2,000
REPAIR & MAINT-TELEMETRY	4,046	6,000	1,954
REPAIR & MAINT-ROADS	193,990	10,000	(183,990)
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT - IRRIGATION	0	0	0
R&M- GENERATORS	0	0	0
Other	35,020	47,501	12,481
Total Physical Environment	569,047	514,923	(54,124)
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	20,061	21,600	1,539
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	11,944	12,000	56
Other	768	933	165
Total Capital outlay	32,773	34,533	1,760
Total Expenditures:	601,820	549,456	(52,364)
Excess (deficiency) of revenues over expenditures	212,483	245,363	(32,880)
Other financing sources (uses):			
Transfers out	(213,424)	(245,363)	31,939
Total Other financing sources (uses):	(213,424)	(245,363)	31,939
Net change in fund balance	(940)	0	(940)

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	1,018,461	0	1,018,461
Total Fund balances, beginning of year	1,018,461	0	1,018,461
Fund balance, end of period	1,017,521	0	1,017,521

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 44
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	47,238	46,887	351
Intergovernmental revenues	0	0	0
Investment income	3,182	0	3,182
Miscellaneous	402	0	402
Total Revenues:	<u>50,822</u>	<u>46,887</u>	<u>3,935</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	1,038	1,000	(38)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	688	1,000	313
FINANCIAL CONS./ADVISOR	107	150	43
AUDITORS SERVICES	1,132	1,411	279
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	15,000	15,000
Other	966	1,515	549
Total Physical Environment	<u>3,930</u>	<u>20,076</u>	<u>16,146</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	198	240	42
Total Capital outlay	<u>198</u>	<u>240</u>	<u>42</u>
Total Expenditures:	<u>4,128</u>	<u>20,316</u>	<u>16,188</u>
Excess (deficiency) of revenues over expenditures	<u>46,694</u>	<u>26,571</u>	<u>20,123</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(27,536)	(41,571)	14,035
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(27,536)</u>	<u>(41,571)</u>	<u>14,035</u>
Net change in fund balance	19,158	(15,000)	34,158
Fund balances, beginning of year	<u>509,396</u>	<u>0</u>	<u>509,396</u>
Total Fund balances, beginning of year	<u>509,396</u>	<u>0</u>	<u>509,396</u>
Fund balance, end of period	<u>528,553</u>	<u>(15,000)</u>	<u>543,553</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 45
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	248,281	247,945	336
Intergovernmental revenues	0	0	0
Investment income	3,031	0	3,031
Total Investment income	3,031	0	3,031
Total Revenues:	251,312	247,945	3,367
Expenditures:			
Physical Environment			
ENGINEERING FEES	5,968	3,000	(2,968)
ENGINEERING-PERMITS	1,016	0	(1,016)
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,106	1,379	273
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	143	1,160	1,017
CHEMICAL WEED CONTROL	2,895	3,756	861
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	24,778	45,000	20,222
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	24,433	160,000	135,568
REPAIR & MAINT-CULVERTS	0	15,000	15,000
Repairs & Maint - Catch Basins	0	110,000	110,000
R & M PRESERVE STRUCTURES	0	0	0
REPAIR & MAINT- STREET SWEEP	9,704	16,000	6,296
Other	2,459	2,455	(4)
Total Physical Environment	72,502	363,250	290,748
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	325	395	70
Total Capital outlay	325	395	70
Debt issuance costs	0	0	0
Total Expenditures:	72,827	363,645	290,818
Excess (deficiency) of revenues over expenditures	178,485	(115,700)	294,185
Other financing sources (uses):			
Transfers out	(56,545)	(65,514)	8,969
Total Other financing sources (uses):	(56,545)	(65,514)	8,969
Net change in fund balance	121,940	(181,214)	303,154
Fund balances, beginning of year	349,060	0	349,060

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 45
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	349,060	0	349,060
Fund balance, end of period	471,000	(181,214)	652,214

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 46
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	45,452	45,345	107
Investment income	1,444	0	1,444
Miscellaneous	(50)	0	(50)
Total Revenues:	46,846	45,345	1,501
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	4,000	4,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	214	300	86
AUDITORS SERVICES	964	1,202	238
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	16,800	16,500	(300)
Other	451	2,497	2,046
Total Physical Environment	18,429	26,999	8,570
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	809	983	174
Total Capital outlay	809	983	174
Total Expenditures:	19,238	27,982	8,744
Excess (deficiency) of revenues over expenditures	27,607	17,363	10,244
 Other financing sources (uses):			
Transfers out	(15,612)	(17,363)	1,751
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(15,612)	(17,363)	1,751
Net change in fund balance	11,996	0	11,996
Fund balances, beginning of year	225,659	0	225,659
Total Fund balances, beginning of year	225,659	0	225,659
Fund balance, end of period	237,655	0	237,655

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 47
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	39,606	39,795	(189)
Intergovernmental revenues	1,268	0	1,268
Investment income	2,433	0	2,433
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues:	<u>43,307</u>	<u>39,795</u>	<u>3,512</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	346	500	154
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	227	283	56
MARSH MAINT-LITTORAL ZONE	0	0	0
LANDSCAPE MAINTENANCE	626	1,512	887
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	4,390	5,000	610
REPAIR & MAINT - GENERAL	175	4,000	3,825
REPAIR & MAINT-TELEMTRY	89	3,000	2,911
REPAIR & MAINT-ROADS	0	3,000	3,000
REPAIR & MAINT-CULVERTS	0	0	0
Repairs & Maint - Catch Basins	0	0	0
Other	<u>1,363</u>	<u>792</u>	<u>(571)</u>
Total Physical Environment	7,216	18,587	11,371
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	10,031	7,200	(2,831)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	<u>484</u>	<u>588</u>	<u>104</u>
Total Capital outlay	<u>10,514</u>	<u>7,788</u>	<u>(2,726)</u>
Total Expenditures:	<u>17,730</u>	<u>26,375</u>	<u>8,645</u>
Excess (deficiency) of revenues over expenditures	<u>25,577</u>	<u>13,420</u>	<u>12,157</u>
Other financing sources (uses):			
Transfers out	(17,457)	(21,420)	3,963
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(17,457)</u>	<u>(21,420)</u>	<u>3,963</u>
Net change in fund balance	8,121	(8,000)	16,121
Fund balances, beginning of year	<u>387,295</u>	<u>0</u>	<u>387,295</u>
Total Fund balances, beginning of year	<u>387,295</u>	<u>0</u>	<u>387,295</u>
Fund balance, end of period	<u>395,416</u>	<u>(8,000)</u>	<u>403,416</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 49
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	67,837	67,688	149
Investment income	1,320	0	1,320
Miscellaneous	1,589	0	1,589
Total Revenues:	<u>70,745</u>	<u>67,688</u>	<u>3,057</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	374	466	92
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	5,269	6,322	1,053
MOWING SERVICES	1,906	2,472	567
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	14,392	25,000	10,608
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-BLDG	0	0	0
Other	678	671	(7)
Total Physical Environment	<u>22,618</u>	<u>38,431</u>	<u>15,813</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	77	94	17
Total Capital outlay	<u>77</u>	<u>94</u>	<u>17</u>
Total Expenditures:	<u>22,695</u>	<u>38,525</u>	<u>15,830</u>
Excess (deficiency) of revenues over expenditures	<u>48,050</u>	<u>29,163</u>	<u>18,887</u>
Other financing sources (uses):			
Transfers out	(21,721)	(29,163)	7,442
Total Other financing sources (uses):	<u>(21,721)</u>	<u>(29,163)</u>	<u>7,442</u>
Net change in fund balance	26,328	0	26,328
Fund balances, beginning of year	184,491	0	184,491
Total Fund balances, beginning of year	<u>184,491</u>	<u>0</u>	<u>184,491</u>
Fund balance, end of period	<u>210,820</u>	<u>0</u>	<u>210,820</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 51
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	32,670	32,470	200
Investment income	213	0	213
Miscellaneous	0	0	0
Total Revenues:	<u>32,883</u>	<u>32,470</u>	<u>413</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	8,000	8,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
AUDITORS SERVICES	123	153	30
MARSH MAINT-LITTORAL ZONE	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-ROADS	0	10,000	10,000
Other	322	291	(31)
Total Physical Environment	<u>444</u>	<u>18,944</u>	<u>18,500</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	78	95	17
Total Capital outlay	<u>78</u>	<u>95</u>	<u>17</u>
Total Expenditures:	<u>522</u>	<u>19,039</u>	<u>18,517</u>
Excess (deficiency) of revenues over expenditures	<u>32,361</u>	<u>13,431</u>	<u>18,930</u>
Other financing sources (uses):			
Transfers out	(6,739)	(10,901)	4,162
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(6,739)</u>	<u>(10,901)</u>	<u>4,162</u>
Net change in fund balance	25,622	2,530	23,092
Fund balances, beginning of year	11,059	0	11,059
Total Fund balances, beginning of year	<u>11,059</u>	<u>0</u>	<u>11,059</u>
Fund balance, end of period	<u>36,681</u>	<u>2,530</u>	<u>34,151</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 53
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	36,599	35,472	1,127
Investment income	689	0	689
Miscellaneous	32,293	0	32,293
Total Revenues:	<u>69,581</u>	<u>35,472</u>	<u>34,109</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	0	0	0
FINANCIAL CONS./ADVISOR	214	150	(64)
AUDITORS SERVICES	994	1,239	245
TRASH DISPOSAL	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	429	5,468	5,039
REPAIR & MAINT-ROADS	15	0	(15)
REPAIR & MAINT-CULVERTS	0	0	0
Other	3,100	2,426	(674)
Total Physical Environment	<u>4,752</u>	<u>15,283</u>	<u>10,531</u>
Capital outlay	1,142	1,388	246
Total Expenditures:	<u>5,894</u>	<u>16,671</u>	<u>10,777</u>
Excess (deficiency) of revenues over expenditures	<u>63,686</u>	<u>18,801</u>	<u>44,885</u>
Other financing sources (uses):			
Transfers out	(17,624)	(18,801)	1,177
Capital contributions from landowners	35,000	0	35,000
Total Other financing sources (uses):	<u>17,376</u>	<u>(18,801)</u>	<u>36,177</u>
Net change in fund balance	<u>81,062</u>	<u>0</u>	<u>81,062</u>
Fund balances, beginning of year	<u>85,745</u>	<u>0</u>	<u>85,745</u>
Total Fund balances, beginning of year	<u>85,745</u>	<u>0</u>	<u>85,745</u>
Fund balance, end of period	<u>166,808</u>	<u>0</u>	<u>166,808</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Common area fund
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	328	0	328
Total Investment income	328	0	328
Total Revenues:	328	0	328
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	429	535	106
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	12,408	12,000	(408)
LANDSCAPE MAINTENANCE	15,422	15,740	318
PRESERVE/EXOTIC MAINT	0	0	0
COMMON AREA MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	11,510	24,000	12,490
REPAIR & MAINT-TELEMTRY	0	0	0
REPAIR & MAINT - IRRIGATION	0	0	0
Other	17,546	19,595	2,049
Total Physical Environment	57,315	71,870	14,555
Capital outlay	0	0	0
Total Expenditures:	57,315	71,870	14,555
Excess (deficiency) of revenues over expenditures	(56,988)	(71,870)	14,882
Other financing sources (uses):			
Transfers out	(2,395)	(2,516)	121
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	32,141	33,443	(1,303)
Other	35,399	40,943	(5,544)
Total Capital contributions from landowners	67,539	74,386	(6,847)
Total Other financing sources (uses):	65,144	71,870	(6,726)
Net change in fund balance	8,157	0	8,157
Fund balances, beginning of year	48,878	0	48,878
Total Fund balances, beginning of year	48,878	0	48,878
Fund balance, end of period	57,035	0	57,035

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
NPDES funds
From 10/1/2019 Through 8/31/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Investment income	3,350	0	3,350
Miscellaneous	<u>519,326</u>	<u>0</u>	<u>519,326</u>
Total Revenues:	<u>522,676</u>	<u>0</u>	<u>522,676</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	337,745	0	(337,745)
LEGAL SERVICES	3,813	0	(3,813)
OTHER PROFESSIONAL SVCS	65,364	0	(65,364)
Other	<u>45,363</u>	<u>0</u>	<u>(45,363)</u>
Total Physical Environment	<u>452,285</u>	<u>0</u>	<u>(452,285)</u>
Total Expenditures:	<u>452,285</u>	<u>0</u>	<u>(452,285)</u>
Excess (deficiency) of revenues over expenditures	<u>70,391</u>	<u>0</u>	<u>70,391</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(1,208)</u>	<u>0</u>	<u>(1,208)</u>
Total Other financing sources (uses):	<u>(1,208)</u>	<u>0</u>	<u>(1,208)</u>
Net change in fund balance	69,183	0	69,183
Fund balances, beginning of year	<u>270,033</u>	<u>0</u>	<u>270,033</u>
Total Fund balances, beginning of year	<u>270,033</u>	<u>0</u>	<u>270,033</u>
Fund balance, end of period	<u>339,216</u>	<u>0</u>	<u>339,216</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2019 Through 8/31/2020

(In Whole Numbers)

	Unit 2C	Unit 16	Unit 25	Unit 53
Revenues:				
Intergovernmental revenues	254,649	-	-	-
Investment income	102,246	5,137	124	37,915
Miscellaneous	-	-	164	-
Total Revenues:	356,895	5,137	287	37,915
Expenditures:				
Capital outlay	3,525,105	962	-	3,653,151
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Total Expenditures:	3,525,105	962	-	3,653,151
Excess (deficiency) of revenues over expenditures	(3,168,210)	4,175	287	(3,615,236)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(48,589)	(77)	-	(32,782)
Capital contributions from landowners	462,671	-	-	-
Repayment to landowners	-	-	-	-
Promissory notes issued	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Discount on special assessment bonds issued	-	-	-	-
Premium on special assessment bonds issued	-	-	-	-
Total Other financing sources (uses):	414,083	(77)	-	(32,782)
Net change in fund balance	(2,754,127)	4,098	287	(3,648,017)
Fund balances, beginning of year	9,115,134	812,800	20,719	6,231,988
Fund balance, end of period	6,361,007	816,898	20,843	2,583,971

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2019 Through 8/31/2020

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A	Unit 5B
Revenues:				
Non-ad valorem assessments	372,988	5,401,853	408,744	385,943
Intergovernmental revenues	-	-	-	-
Investment income	1,691	96,278	1,714	1,369
Miscellaneous	-	-	-	-
Total Revenues:	374,678	5,498,131	410,458	387,312
Expenditures:				
Principal	195,000	1,485,000	275,000	344,401
Interest	184,213	3,910,663	143,781	48,728
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	3,695	53,893	4,031	3,836
Total Expenditures:	382,907	5,449,555	422,812	396,965
Excess (deficiency) of revenues over expenditures	(8,229)	48,576	(12,355)	(9,653)
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	(8,229)	48,576	(12,355)	(9,653)
Fund balances, beginning of year	102,534	7,858,374	84,708	36,241
Fund balance, end of period	94,305	7,906,950	72,353	26,588

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2019 Through 8/31/2020

(In Whole Numbers)

	Unit 5D	Unit 9A	Unit 9B	Unit 16
Revenues:				
Non-ad valorem assessments	-	2,791,218	1,306,077	708,213
Intergovernmental revenues	-	-	-	-
Investment income	17	15,170	9,703	8,290
Miscellaneous	-	-	-	-
Total Revenues:	17	2,806,388	1,315,780	716,503
Expenditures:				
Principal	-	2,241,664	910,000	440,000
Interest	-	589,199	428,475	291,719
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	-	27,751	12,949	6,642
Total Expenditures:	-	2,858,614	1,351,424	738,361
Excess (deficiency) of revenues over expenditures	17	(52,226)	(35,644)	(21,858)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(9,887)	-	-	-
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):	(9,887)	-	-	-
Net change in fund balance	(9,870)	(52,226)	(35,644)	(21,858)
Fund balances, beginning of year	9,870	938,951	942,059	913,913
Fund balance, end of period	-	886,725	906,415	892,056

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2019 Through 8/31/2020

(In Whole Numbers)

	Unit 19	Unit 27B	Unit 43	Unit 44
Revenues:				
Non-ad valorem assessments	314,022	274,048	1,234,797	590,673
Intergovernmental revenues	-	-	-	-
Investment income	1,060	3,277	5,346	5,946
Miscellaneous	-	-	-	-
Total Revenues:	315,082	277,325	1,240,143	596,619
Expenditures:				
Principal	292,855	160,000	900,000	310,006
Interest	27,264	124,056	347,562	299,272
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	3,094	2,716	12,180	5,823
Total Expenditures:	323,212	286,773	1,259,742	615,101
Excess (deficiency) of revenues over expenditures	(8,131)	(9,448)	(19,599)	(18,483)
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	(8,131)	(9,448)	(19,599)	(18,483)
Fund balances, beginning of year	22,692	372,760	539,630	677,821
Fund balance, end of period	14,561	363,313	520,032	659,339

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2019 Through 8/31/2020

(In Whole Numbers)

	Unit 45	Unit 46	Unit 53
Revenues:			
Non-ad valorem assessments	269,741	762,970	2,527,249
Intergovernmental revenues	-	-	-
Investment income	1,519	7,991	24,202
Miscellaneous	-	-	-
Total Revenues:	271,260	770,961	2,551,451
Expenditures:			
Principal	172,725	365,000	585,000
Interest	100,503	401,438	1,900,713
Debt issuance costs	-	-	-
Advance Refunding escrow agent	-	-	-
Other	2,742	7,554	25,252
Total Expenditures:	275,970	773,991	2,510,965
Excess (deficiency) of revenues over expenditures	(4,709)	(3,031)	40,486
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	(4,709)	(3,031)	40,486
Fund balances, beginning of year	98,962	924,304	3,651,631
Fund balance, end of period	94,253	921,273	3,692,117

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual- General Fund (Cash Basis)
GEN - General Fund
From 10/1/2019 Through 8/31/2020

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0.00	0.00	0.00
Intergovernmental revenues	7,279.33	0.00	7,279.33
Investment income	5,918.86	0.00	5,918.86
Miscellaneous	8,163.27	0.00	8,163.27
Total Revenues:	21,361.46	0.00	21,361.46
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	1,773,964.06	1,970,857.00	196,892.94
ENGINEERING FEES	36,410.00	70,000.00	33,590.00
LEGAL SERVICES	114,069.35	110,000.00	(4,069.35)
INSURANCE-GENERAL	214,950.60	216,965.00	2,014.40
PUBLIC INFORMATION	6,131.48	20,980.00	14,848.52
FUEL-VEHICLES	25,739.88	35,000.00	9,260.12
Other	1,133,663.09	1,447,637.00	313,973.91
Total Physical Environment	3,304,928.46	3,871,439.00	566,510.54
Capital outlay	128,316.06	132,500.00	4,183.94
Principal	16,884.34	16,884.00	(0.34)
Interest	3,922.04	3,922.00	(0.04)
Total Expenditures:	3,454,050.90	4,024,745.00	570,694.10
Excess (deficiency) of revenues over expenditures	(3,432,689.44)	(4,024,745.00)	592,055.56
Other financing sources (uses):			
Transfers in	3,434,780.07	4,024,745.00	(589,964.93)
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):	3,434,780.07	4,024,745.00	(589,964.93)
Net change in fund balance	2,090.63	0.00	2,090.63
Fund balances, beginning of year	1,015,641.25	0.00	1,015,641.25
Total Fund balances, beginning of year	1,015,641.25	0.00	1,015,641.25
Fund balance, end of year	1,017,731.88	0.00	1,017,731.88

PROOF OF PUBLICATION STATE OF FLORIDA

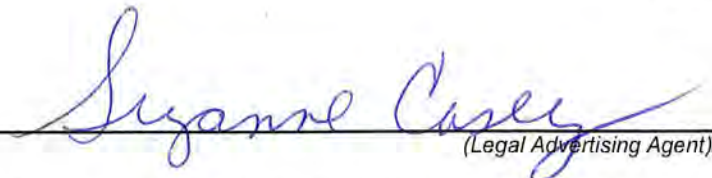
PUBLIC NOTICE

Before the undersigned authority, personally appeared Suzanne Casey, 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 09/29/2019 and last date of Publication 09/29/2019. 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

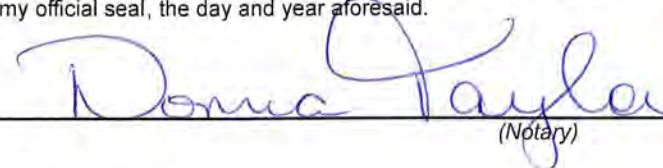
Invoice/Order Number:	0000512617
Ad Cost:	\$213.28
Paid:	\$0.00
Balance Due:	\$213.28

Signed


(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 30th day of September, 2019 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

Signed


(Notary)



DONNA S. TAYLOR
MY COMMISSION # GG 021838
EXPIRES: September 19, 2020
Bridged State Through Judicial Services

Please see Ad on following page(s).

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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, 2019 and Sept. 30, 2020. All such meetings will begin at 8:00 a.m. and 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 10/23/2019, 11/20/2019, 12/18/2019, 01/22/2020, 02/26/2020, 03/25/2020, 04/22/2020, 05/27/2020, 06/24/2020, 07/22/2020, 08/26/2020 and 09/23/2020.

Possible Board of Supervisors or Committee meetings may also be held, on an as-needed basis, on the following dates: 01/08/2020, 02/12/2020, 03/11/2020, 04/08/2020, 05/13/2020, 06/10/2020, 07/08/2020, 08/12/2020 and 09/09/2020.

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
9-29/2019

0000512617-01

