



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

REGULAR MEETING AGENDA
ADMINISTRATIVE BUILDING AND EOC
359 HIATT DRIVE
PALM BEACH GARDENS, FLORIDA
September 25, 2019
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes – August 28, 2019 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. 53 – Arden
Consider Change Order to Centerline Utilities, Inc. – Pods C-South, C-North and F-West (CO No. 4)
 - b) Payment Requests
- 7) **Regular Agenda**
 - a) Unit No. 2C - Alton
 - i) Status Report
 - ii) Consider Suspension of Contract with Arazoza Brothers
Ask for Public Comment
 - iii) Consider Purchase Order to Michael B. Schorah & Associates, Inc.
Ask for Public Comment
 - b) Unit No. 31 – BallenIsles Country Club
Consider First Amendment to License, Operation and Maintenance Agreement
Ask for Public Comment
 - c) Unit No. 53 - Arden
 - i) Status Report
 - ii) Consider Bill of Sale for Pod F West
Ask for Public Comment

8) Committee Reports

- a) Legal Committee
Consider Legal Committee Recommendation
Ask for Public Comment

9) Miscellaneous Reports:

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

10) Receive and File

11) Comments from the Board

12) Adjourn

Please note the following upcoming meetings:

October 23, 2019 – 8:00 a.m.- Regular Meeting

November 20, 2019 – 8:00 a.m.- Annual Landowners Meeting/Regular Meeting

**MINUTES OF A PUBLIC HEARING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 08/28/19**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:05 a.m. on August 28, 2019 in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida.

1) ROLL CALL

There were present Board President Matthew J. Boykin and Supervisors Adrian M. Salee and Gregory Block; District Engineer Robert W. Lawson of Arcadis and General Counsel Kenneth W. Edwards of Caldwell Pacetti, et al.

Also present were Finance Director Katie Roundtree; Executive Assistant Susan Scheff; Director of Operations Ken Roundtree; Budget & Tax Roll Manager Laura Ham; Project Manager/Construction Coordinator Tim Helms; Programs Administrator Jared Kneiss; Permit and Contract Specialist Mila Acosta; Cliff Hertz of Nelson, Mullins, et al.; and Dan Rawn of Freehold Communities.

2) ESTABLISHMENT OF A QUORUM

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

3) ADDITIONS OR DELETIONS TO THE AGENDA

Ms. Roundtree reported that that no additions or deletions to the Agenda were necessary.

**4) UNIT OF DEVELOPMENT NO. 16 – PALM BEACH PARK OF COMMERCE
Consider Declaration of Surplus Property**

Mr. Edwards explained that Northern received a request from the Landowner to return certain property that they require for a project currently going through the permitting process. He further explained that, at their last meeting, the Board approved the Eighth Amendment to the Plan of

Improvements (POI) which removed a portion of the roadway from the POI. Mr. Edwards reported that Mr. Lawson has now determined that property can be declared surplus and the Landowners' Agreement allows for Northern to convey the property back to the Landowner. Staff and Consultants are recommending approval of the Resolution, noting that the property can be conveyed upon receipt of certain reimbursements from the developer.

a) Receive Comments from the Public on Declaration of Surplus Property

Mr. Boykin called for public comment regarding the Declaration of Surplus Property.

Cliff Hertz addressed the Board on behalf of the Landowner to note that they find the matter entirely acceptable.

b) Receive Comments from the Board on Declaration of Surplus Property

Mr. Boykin called for Board comments regarding the Declaration of Surplus Property, to which there was no response.

c) Consider Resolution on Declaration of Surplus Property

The following Resolution was presented for Board consideration:

RESOLUTION NO. 2019-05

**RESOLUTION OF THE BOARD OF SUPERVISORS OF
NORTHERN PALM BEACH COUNTY IMPROVEMENT
DISTRICT DESIGNATING REAL PROPERTY AS SURPLUS**

(Unit of Development No. 16)

A **motion** was made by Mr. Salee, seconded by Mr. Block and unanimously passed adopting Resolution No. 2019-05.

5) GENERAL

Proposed Fiscal Year 2019/2020 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 2019/2020 Budget, together with the adoption of Northern's 2019/2020 Budget and Non-Ad Valorem Assessment Roll. She stated that the assessment rates are in the Board's materials and there have been no changes to the rates since they were submitted in June for the 2019 Truth in Millage (TRIM) notices, with the exception of Unit No. 14. Ms. Roundtree explained that Staff had some discussions with the Eastpointe Property Owners Association (POA), noting that the POA has requested that their Unit's assessment rates remain the same as they were last year. She stated that Staff has made the requested change, but advised the Board that the POA was made aware that more than likely the rates will be increased next year.

Ms. Roundtree noted that a summary of the assessment rates changes greater than ten percent increase over the previous year is also in the Board's materials, but they have not changed since last presented.

Mr. Boykin asked about the rates shown on the recently sent TRIM notices. Ms. Roundtree explained that the Northern assessment rates reflected on his notice will remain the same and, in general, the other municipalities and agencies are going through this same process for their budgets.

She explained that unless there are any further questions about the budget, Mr. Edwards has prepared a Resolution for the Board's consideration that approves the 2019/2020 Budget, 2019/2020 Assessment Roll and levy of the assessments, plus authorizes the certification and submittal of the Assessment Roll to the Tax Collector.

b) Receive Comments from the Public on Proposed 2019/2020 Annual Budget and Assessment Roll

Mr. Boykin called for public comment regarding the proposed 2019/2020 Annual Budget and Assessment Roll, to which there was no response.

c) Receive Comments from the Board on Proposed 2019/2020 Annual Budget and Assessment Roll

Mr. Boykin called for Board comment regarding the proposed 2019/2020 Annual Budget and Assessment Roll, to which there was no response.

d) Consider Resolution Approving & Adopting the 2019/2020 Annual Budget and Assessment Roll (2019-06)

Mr. Boykin stated the following Resolution is being presented for Board consideration:

RESOLUTION NO. 2019-06

RESOLUTION OF THE BOARD OF SUPERVISORS OF NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT APPROVING AND ADOPTING ITS 2019/2020 ANNUAL BUDGET; LEVYING ITS 2019/2020 NON-AD VALOREM ASSESSMENTS; ADOPTING THE 2019/2020 NON-AD VALOREM ASSESSMENT ROLL AND APPOINTING AUTHORIZED REPRESENTATIVES OF THE DISTRICT TO CERTIFY THE 2019/2020 NON-AD VALOREM ASSESSMENT ROLL AS HEREIN ADOPTED.

A **motion** was made by Mr. Salee, seconded by Mr. Block and unanimously passed adopting Resolution No. 2019-06.

6) RECEIVE AND FILE

Ms. Roundtree presented the following item to be received and filed:

- Legal Advertisement and Notices pertaining to today's August 28, 2019 Public Hearing.

7) 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 08/28/19**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:10 a.m. on August 28, 2019 in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida.

1) ROLL CALL

There were present Board President Matthew J. Boykin and Supervisors Adrian M. Salee and Gregory Block; District Engineer Robert W. Lawson of Arcadis and General Counsel Kenneth W. Edwards of Caldwell Pacetti, et al.

Also present were Finance Director Katie Roundtree; Executive Assistant Susan Scheff; Director of Operations Ken Roundtree; Budget & Tax Roll Manager Laura Ham; Project Manager/Construction Coordinator Tim Helms; Programs Administrator Jared Kneiss; Permit and Contract Specialist Mila Acosta; Cliff Hertz of Nelson, Mullins, et al.; and Dan Rawn of Freehold Communities.

2) ESTABLISHMENT OF A QUORUM

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

3) ADDITIONS OR DELETIONS TO THE AGENDA

Ms. Roundtree reported that that no additions or deletions to the Agenda were necessary.

4) APPROVAL OF MINUTES

A **motion** was made by Mr. Salee, seconded by Mr. Block and unanimously passed approving the Minutes of the July 24, 2019 Public Hearing and Regular Meeting.

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

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

6) CONSENT AGENDA

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

- a) Unit No. 2C – Alton
 - i) Consider Change Orders to J.W. Cheatham, LLC – Parcel G, Buffer Wall (CO Nos. 6 & 7)
 - ii) Consider Authorization to Record Permit No. PER-2C-032 – Carrier Corporation
- b) Unit No. 7 – Dyer Boulevard
Consider Authorization to Record Permit No. PER-07-065 – Vacation Inn Resort
- c) Unit No. 19 - Regional Center
Consider Acceptance of Bill of Sale
- d) Unit No. 20 – Juno Isles
Consider Authorization to Record Permit No. PER-20-050 – Strauss
- e) Multi-Unit
Ratify Contract Amendment - Aquatic Vegetation Control, Inc. Annual Preserve Maintenance
- f) General
 - i) Consider Approval of General Services Contract – Wynn and Sons Environmental Construction
 - ii) Consider Approval of Minor Services Contract – Grand Slam Concrete & Curbing, LLC.
 - iii) Consider Board Meeting Schedule – Fiscal Year 2019/2020
- g) Payment Requests

copies of which are contained in applicable Northern files.

7) REGULAR AGENDA

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

Mr. Lawson gave a verbal status report of the Alton project. He reported that Northern is currently working on completing the second phase of Parcel G, known as Artistry, which is located on the west side

of I-95, as well as Parcels E and F on the east side of I-95. He also reported that work has begun on the Park parcel. Also, Northern will be putting the final residential parcel improvements on the east side of I-95, Parcel D, out for bid next month which will complete all of the residential improvement construction within this Unit, with the exception of Parcel G on the west side.

Mr. Lawson reported that he had a meeting with Palm Beach County yesterday regarding Hood Road, and they expect to complete the project within the next two months. He noted that the semi-final inspection of the bridge and the roadway was scheduled to take place this morning. He also noted that the traffic signal is operational and all is going well at the Unit.

Mr. Salee asked whether Northern tracks the costs of the project and how close the project actual costs are to the estimate. Mr. Lawson advised that Northern keeps track of what is spent, but he would have to look at the engineer's estimate for the project. He reported that Northern has received some very good bids on the public improvements and he suspects the actual costs to be very close to the estimates. He stated that those calculations will take place in the next month or so. He further stated that it was always anticipated that the Landowner would have to contribute more funds near the end of the project, but that is to be expected and he anticipates the amount will be minimal for a project of this size.

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

**b) UNIT OF DEVELOPMENT NO. 14 – EASTPOINTE
Consider Quit Claim Deed**

Mr. Edwards stated that this is the first step following the approval and execution of the Exchange Agreement in June. He explained that this item is the conveyance of the open canal by Quit Claim Deed to the Eastpointe Country Club. He further explained that the Deed contains various reservations providing Northern easements over the canal to continue operation until it is ready to be filled in. At that time, Mr. Edwards stated that the Agreement spells out the process of release and recording of the Quit

Claim Deed, which will be held in escrow by the Attorney for the Country Club. He stated that approval is recommended as Northern has agreed to the conditions of the Exchange Agreement.

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 Quit Claim Deed, as presented.

**c) UNIT OF DEVELOPMENT NO. 16 – PALM BEACH PARK OF COMMERCE
Consider Quit Claim Deed**

Mr. Edwards stated that this is the Quit Claim Deed discussed earlier during the Public Hearing. He reported that the property will be conveyed to YTG Palm Beach IL NR, LP as the Developer of this project. He stated that approval is recommended as Northern has completed the Plan Amendment and surplus declaration process, noting that release of the Deed will be withheld pending reimbursement of outstanding fees.

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 Quit Claim Deed, as presented.

d) UNIT OF DEVELOPMENT NO. 53 – ARDEN

i) Status Report

Mr. Lawson gave a verbal status report of the Arden project. He reported that things are going very well at this Unit. He stated that the traffic signal on Southern Boulevard is complete and operational which pleases the residents. He also stated that Northern currently has five residential parcels under construction, noting that two additional residential parcels will begin construction soon.

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

ii) Consider Bill of Sale for Pod C South

Mr. Lawson explained that this item is for one of the parcels under construction right now. He

noted that once the water and sewer improvements are completed and accepted by Palm Beach County, it is standard procedure to turn those improvements and maintenance responsibility over to Palm Beach County Water Utilities through a Bill of Sale. Mr. Lawson stated that it is now time to turn over the specified improvements in Pod C South and, to do so, approval of the Bill of Sale is recommended.

Mr. Edwards also noted that included with the Bill of Sale is a No Lien Affidavit which the County requires to be executed along with the Bill of Sale.

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 Bill of Sale, as presented.

iii) Consider Award of Contract to CK Contractors and Development, LLC

Mr. Lawson explained that this is a project to construct Parcels J and F-East that Northern recently received bids on, noting that five bids were received on August 14, 2019. He reported that the low bidder for public improvements was CK Contractors and Development, LLC in the amount of \$1,782,182.28.

Mr. Lawson stated that since Northern has not worked with this contractor in the past, he took the time to review their references and received all positive responses. He explained that this is a rather large company from North Carolina who acquired a local underground contractor within the past year and he has had good experience with the underground contractor as well. He noted that Northern is awarding this contract based upon the public improvement portion of the contract, adding that the difference in the bid was .2% lower than the next lowest bidder. Mr. Lawson stated that Staff and Consultants recommend award of the contract to CK Contractors and Development, LLC in the amount previously stated.

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 an Award of Contract for Construction and Purchase Order No. 19-657 in the amount of \$1,782,182.28 to CK Contractors and Development, LLC, as presented.

iv) Consider Non-Interference Agreement

Mr. Edwards explained that this is Northern's standard Non-Interference Agreement required in an instance when both public and private works are taking place in the same vicinity. He noted that this Agreement is between Northern and the Developer and gives Northern's work priority. He stated that this Agreement has not yet been signed, but approval is recommended. Mr. Edwards noted that the Notice to Proceed for the subject project will be held until the Agreement is signed.

Mr. Salee asked if a conditional approval of the contract is necessary, and Mr. Edwards advised him of the approval process, noting that Northern anticipates having the signed Agreement by the time the contract documents are prepared.

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 proposed Non-Interference Agreement with Highland Dunes Associates Property LLC, as presented.

8) COMMITTEE REPORTS

a) Legal Committee

i) Discuss Legal Committee Recommendation

Mr. Boykin asked Mr. Salee to report on the Legal Committee Meeting held on August 14, 2019 for the purpose of discussing policy development for property purchase/exchange requests.

Mr. Salee reported that he and Mr. Cohen had a difference of opinion and he briefly explained both viewpoints, noting that Mr. Cohen believed each instance of this type of property disposal should be

handled on its own and a policy is not necessary, and Mr. Salee believes a policy should be developed for common requirements and prohibitions and then make a determination from there.

Mr. Edwards explained that the Committee was provided with certain information including two policies that the Board had previously adopted, one being a Real Property Exchange Policy and the other was a Real Property & Facility Acquisition Policy. He also had provided the Committee with a list of scenarios of real property disposition and acquisition that have occurred in the past. Mr. Edwards stated that the Committee minutes in the Board package serve as a good summary of what occurred at the meeting, noting that the Committee's conclusion was to explain at this meeting that Northern already has a couple of policies in place, but wait to finalize any direction to move forward until the September meeting when both Committee members are in attendance and the entire Board is present for a full discussion of this matter.

Mr. Edwards stated that there was also discussion of adopting institutionalized guidelines as to how Northern has handled these requests in the past to assist future Boards and Staff.

A general discussion followed with regard to potentially creating a document which tracks how similar requests have been handled in the past, references to established precedent during past meetings without an understanding of how the precedent was set, and making use of the current policies.

Mr. Boykin recommended that this item be deferred to the September Board Meeting and the Board consented to same.

ii) Consider Approval of August 14, 2019 Minutes

A **motion** was made by Mr. Salee, seconded by Mr. Block and unanimously passed approving the Committee minutes of August 14, 2019.

9) MISCELLANEOUS REPORTS

a) ENGINEER

Mr. Lawson had nothing to report.

b) ATTORNEY

Consider Approval of Settlement Agreement

Mr. Edwards reported that he is presenting a Notice of Settlement and a Settlement Agreement and Release of Claims in the Donnelly matter for Unit 11. He explained that Northern previously settled with Mr. Donnelly for \$1,000.00, but Mrs. Donnelly's case was set for trial beginning September 2, 2019. Mr. Edwards reviewed the basics of the legal proceedings and the calculations involved; noting that eventually all parties agreed to settle for \$159,000.00, an amount less than Northern's sovereign immunity, which will be paid by the insurance carrier. He stated that the Board is being asked to approve the Settlement Agreement and the execution of the Notice of Settlement.

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 Settlement Agreement and Notice of Settlement, as presented.

Mr. Edwards also reported that the Legislative Session will soon begin again, and Local Delegation meetings will begin next month.

c) EXECUTIVE DIRECTOR

Ms. Roundtree stated that Mr. Bardin sends his regrets for not being able to attend the meeting, but he was not feeling well this morning. She stated that Mr. Roundtree will give the Board a quick update on Northern's preparation for Tropical Storm/Hurricane Dorian.

Mr. Roundtree addressed the Board and stated that Northern has experienced a very wet summer. He briefly reviewed the rain events that occurred during the prior weekend, resulting in one to seven inches of rain in some areas as well as lightning, which caused some issues with Northern's telemetry

system. With regard to Dorian, he reported that Staff has been in contact with other agencies and has begun pre-storm drawdowns. He noted that the Operations Staff is on call through the next week. Mr. Roundtree also spoke to the education process with the various HOA/POA Boards as they experience frequent turnover.

Mr. Block thanked Staff and asked if Operations does anything about debris accumulation in Northern owned canals, and Mr. Roundtree advised that debris accumulation is monitored and cleared through Northern's aquatic weed contractors.

The Board thanked Mr. Roundtree for his report.

The Community Information 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 Notice

copies of which are contained in Northern's records.

11) COMMENTS FROM THE BOARD

Mr. Block thanked the Safety Committee for the \$5,000.00 reimbursement from the insurance company.

Mr. Block then read information from the Palm Beach Post regarding the recent hack of the computer network of the City of Riviera Beach. He also reported that earlier this month, 23 small government agencies in the State of Texas were taken offline over the course of a few days. He stated that local government agencies are becoming the target of cyber espionage because their small IT departments are not equipped to deal with cyber attacks.

Mr. Block asked the Board to consider forming a Committee focused on cyber security and technology to assist Staff with guidance and how to prioritize and allocate resources on how to prevent potential cyber attacks.

A **motion** was made by Mr. Boykin, seconded by Mr. Block and unanimously passed approving the formation of a new Committee to address Technology and cyber issues.

Mr. Block and Mr. Boykin will serve on the newly formed Technology Committee with Mr. Salee serving as an Alternate.

There was a general discussion with regard to setting up an initial meeting in the next few months to discuss what systems are in place and what changes Staff hopes to make in the future.

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
561-624-7830 · fax 561-624-7839 · www.npbcid.org

EXECUTIVE SUMMARY

TO: Matthew J. Boykin
L. Marc Cohn
John P. Cohen
Adrian M. Salee
Gregory Block

DATE: September 25, 2019

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

THROUGH: O'Neal Bardin Jr., Executive Director

RE: Unit of Development No. 53 - Arden
Consider Change Order No. 4 to Centerline Utilities, Inc.
Arden Parcels C-South, C-North and F-West Improvement Project

Background

The proposed Change Order No. 4 to Centerline Utilities is attached for your consideration. This Change Order reflects a request for 82 additional days of contract time due to a combination of Hurricane Dorian and delays in being able to schedule a pre-construction meeting with Palm Beach County Water Utilities on Parcel C-North. Attached is a letter from the District Engineer recommending approval of this Change Order.

Fiscal Impact

There are no fiscal impacts associated with this matter.

Recommendation

Northern Staff and the District Engineer recommend approval of Change Order No. 4 to Centerline Utilities.



Mr. Tim Helms
Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, FL 33418

Subject:
**Unit 53 – Parcels C-South, C-North and F-West Improvement Project
PRJ 609**

Request for Contract Change Order No. 4

Dear Mr. Helms:

Please be advised that our office has completed its review of the Centerline Utilities proposed Change Order #4 which was recommended for approved by Michael B. Schorah's office on September 4, 2019.

Change Order #4 represents a request for an increase in Contract Time on Parcels C-South and C-West of 2 calendar days as a result of Hurricane Dorian and an increase in Contract Time on Parcel C-North of 80 calendar days. The 80-day request is a combination of Hurricane Dorian and delays in being able to schedule a pre-construction meeting with Palm Beach County Water Utilities on Parcel C-North.

Please be advised that there is no change in Contract Price as a result of this change order.

Based upon our review, we find the proposed change order to be justified and recommend that Change Order No. 4 be presented to the Board of Supervisors for consideration.

Sincerely,
ARCADIS U.S., Inc.



Robert W. Lawson, P.E.
Project Engineer

Copies:

C. Danvers Beatty – Deputy Director
Mila Acosta - NPBCID
Martha Carter – MBSA

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

INFRASTRUCTURE

Date:
September 11, 2019

Contact:
Robert W. Lawson, P.E.

Phone:
697-7002 Direct

Email:
rlawson@arcadis-us.com

Our ref:
WF590POA.5479

Florida License Numbers

Engineering
EB00007917

Geology
GB564

Landscape Architecture
LC26000269

Surveying
LB7062

CHANGE ORDER

(Instructions on reverse side)

No. 4

DATE OF ISSUANCE September 4, 2019 PROJECT Unit 53 Arden – Parcels C-South, C-North and F-West Improvements
 EFFECTIVE DATE _____

OWNER Northern Palm Beach County Improvement District

OWNER's Contract No. PRJ-609

CONTRACTOR Centerline Utilities, Inc. ENGINEER Michael B. Schorah and Associates, Inc.

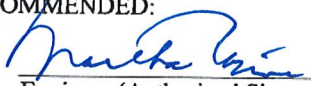

You are directed to make the following changes in the Contract Documents.

Description: **This Change Order represents delays in fabrication of sewer pre-cast structures for Pod C-North resulting from the scheduled pre-construction meeting date with Palm Beach County Water Utilities Department and lost workdays resulting from Hurricane Dorian. No additional costs are associated with this Change Order. 80 additional days for Pod C-North and 2 additional days for Pods C-South and F-West are required to complete this work.**

Reason for Change Order: **Delay in issuance of approved Pod C-North shop drawings from Palm Beach County Water Utilities Department for fabrication of pre-cast sewer structures and Pods C-South and F-West lost workdays due to Hurricane Dorian.**

Attachments: **Change Order requests from Centerline Utilities, Inc.**

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIMES:
Original Contract Price \$ <u>4,090,383.46</u>	Original Contract Times Substantial Completion: <u>See Attached List</u> Ready for final payment: <u>See Attached List</u> days or dates
Net changes from previous Change Orders No <u>0</u> to No <u>3</u> \$ <u>5,845.01</u>	Net changes from previous Change Orders No <u>0</u> to No <u>3</u> <u>See Attached List</u> Days
Contract Price prior to this Change Order \$ <u>4,096,228.47</u>	Contract Times prior to this Change Order Substantial Completion: <u>See Attached List</u> Ready for final payment: <u>See Attached List</u> days or dates
Net Increase (Decrease) of this Change Order \$ <u>0.00</u>	Net Increase of this Change Order <u>See Attached List</u> Days
Contract Price with all approved Change Orders \$ <u>4,096,228.47</u>	Contract Times with all approved Change Orders Substantial Completion: <u>See Attached List</u> Ready for final payment: <u>See Attached List</u> days or dates

RECOMMENDED: By: <u></u> Engineer (Authorized Signature) Date: <u>9-4-19</u>	APPROVED: By: _____ NPBCID Date: _____	ACCEPTED: By: <u></u> Contractor (Authorized Signature) Date: <u>9/4/19</u>
--	---	---

CHANGE ORDER INSTRUCTIONS

A. GENERAL INFORMATION

This document was developed to provide a uniform format for handling contract changes that affect Contract Price or Contract Times. Changes that have been initiated by a Work Change Directive must be incorporated into a subsequent Change Order if they affect Contract Price or Times.

Changes that affect Contract Price or Contract Times should be promptly covered by a Change Order. The practice of accumulating change order items to reduce the administrative burden may lead to unnecessary disputes.

If Milestones have been listed any effect of a Change Order thereon should be addressed.

For supplemental instructions and minor changes not involving a change in the Contract Price or Contract Times, a Field Order may be used.

B. COMPLETING THE CHANGE ORDER FORM

Engineer initiates the form, including a description of the changes involved and attachments based upon documents and proposals submitted by Contractor, or requests from Owner, or both.

Once Engineer has completed and signed the form, all copies should be sent to Contractor for approval. After approval by Contractor, all copies should be sent to Owner for approval. Engineer should make distribution of executed copies after approval by Owner.

If a change only applies to Contract Price or to Contract Times, cross out the part of the tabulation that does not apply.

SUMMARY OF CONTRACT TIMES BY POD

POD	C-SOUTH / F-WEST	C-NORTH
Original Contract Time	240 Days	240 Days
Net change from previous Change Orders	14 Days	0 Days
Contract Time prior to this Change Order	254 Days	240 Days
Net Increase of this Change Order	2 Days	80 Days
Contract Time with all Approved Change Orders	256 Days	320 Days
Notice to Proceed Date	February 13, 2019	June 10, 2019
Substantial Completion Date	October 4, 2019	March 26, 2020
Final Completion Date	November 3, 2019	April 25, 2020

**RECOMMENDED DISBURSEMENTS FOR
SEPTEMBER 25, 2019 BOARD MEETING**

	BOND/COI**	EIPC*	NOTE PROCEEDS	LANDOWNER FUNDS	TOTALS
Unit No. 2C - Alton	103,321.83			147,905.16	251,226.99
Unit No. 5B - Baywinds		10,406.25			10,406.25
Unit No. 11 - PGA National		86,455.58			86,455.58
Unit 16 - P. B. Park of Commerce	-	85,065.00		-	85,065.00
Unit No. 18 - Ibis Golf & CC		225.00			225.00
Unit No. 31 - BallenIsles		478,973.81			478,973.81
Unit No. 53 - Arden	484,023.26				484,023.26
	587,345.09	661,125.64	-	147,905.16	1,396,375.89

If needed, a listing of checks to be held for approval of specific items is included for informational purposes on the next page.

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 129

SEPTEMBER 25, 2019

	BOND	NOTE	LANDOWNER FUNDS	TOTALS
CONSTRUCTION:				
J. W. Cheatham, LLC (Alton Neighborhood 5, Parcel G Phase II)	5,917.68	-	110,500.24	
J. W. Cheatham, LLC (Alton Neighborhood 3 & 4 Parcel E & F)	35,812.14	-	15,593.76	
J. W. Cheatham, LLC (Alton Parcel G Buffer Wall Project)	16,969.75	-	-	
J. W. Cheatham, LLC (Alton Rd Ext./Beckman Terr. Ldspe Irr & lights)	8,100.00	-	500.00	
				193,393.57
ENGINEERING:				
Caufield & Wheeler, Inc. (PE for Alton)	21,450.49	-	20,999.01	
Michael B. Schorah (PE for Alton)	5,930.88	-	312.15	
Arcadis-US (DE for Alton)	5,525.00	-	-	
				54,217.53
OTHER PROFESSIONALS:				
Caldwell & Pacetti (Plan of Improvement Review)	284.50	-	-	
				284.50
MISCELLANEOUS:				
Davidson Fixed Income Mgmt. NPBCID Reimbursements (NPBCID Personnel Time)	565.15	-	-	
	2,766.24			
				3,331.39
	103,321.83	-	147,905.16	251,226.99

**UNIT OF DEVELOPMENT NO. 5B
DISBURSEMENT NO. 81
SEPTEMBER 25, 2019**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
Grassroots Corporation	<u>10,406.25</u>	
(Roof Replacement - Final)		10,406.25
(only retainage left)		
	<u>10,406.25</u>	<u>10,406.25</u>

**UNIT OF DEVELOPMENT NO. 11
DISBURSEMENT NO. 134
SEPTEMBER 25, 2018**

	<u>EIPC</u>	<u>NOTE</u>	<u>TOTAL</u>
CONSTRUCTION:			
Construction Technology, Inc.	55,350.00		
(North PS Fuel Tank Replacement) (FINAL)			
Flying Scot, Inc.	31,105.58		
(Sidewalk Mods-Ave. of the Masters)			
			86,455.58
	86,455.58	-	86,455.58

**UNIT OF DEVELOPMENT NO. 16
DISBURSEMENT NO. 119
SEPTEMBER 25, 2019**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
D.S. Eakins Construction Corp.		
(Corp. Rd. N Drainage Imprmts @ Circle) (FINAL)	<u>85,065.00</u>	
		85,065.00
	<u>85,065.00</u>	<u>85,065.00</u>

**UNIT OF DEVELOPMENT NO. 18
DISBURSEMENT NO. 176
SEPTEMBER 25, 2019**

EIPC

TOTAL

ENGINEERING:

Arcadis

(SFWMD Admin Action PO#17-19)

225.00

225.00

225.00

225.00

**UNIT OF DEVELOPMENT NO. 31
DISBURSEMENT NO. 187
SEPTEMBER 25, 2019**

	EIPC <u>(Equity in Pooled Cash)</u>	TOTAL <u></u>
CONSTRUCTION:		
J.W. Cheatham (Phase I Road & Path Overlay)	<u>438,293.81</u>	438,293.81
ENGINEERING:		
Arcadis (PE - Phase I Road & Path Overlay)	<u>40,680.00</u>	40,680.00
	<u><u>478,973.81</u></u>	<u><u>478,973.81</u></u>

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 76
SEPTEMBER 25, 2019**

	<u>BOND</u>	<u>TOTAL</u>
CONSTRUCTION:		
Centerline Utilities, Inc.	126,641.70	
(Arden Parcel C-south, C-north & F-west)		
Centerline Utilities, Inc.	313,155.41	
(Arden Pods K and E-South)		439,797.11
ENGINEERING:		
Arcadis US, Inc.	10,032.50	
(DE Construction Phase)		
Michael Schorah & Assoc.	31,470.85	
(PE Construction Phase)		41,503.35
OTHER PROFESSIONALS:		
Caldwell & Pacetti	1,512.50	
(Legal)		1,512.50
MISCELLANEOUS:		
NPBCID Reimbursement	1,210.30	
(NPBCID personnel time)		1,210.30
	484,023.26	484,023.26
	-	

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
John P. Cohen
Adrian M. Salee
Gregory Block

DATE: September 24, 2019

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

THROUGH: O'Neal Bardin Jr., Executive Director

RE: Unit of Development No. 2C - Alton
Consider Suspension of Contract to Arazoza Brothers Corporation
Purchase Order No. 19-442
Parcel G Landscape Buffer/Preserve Planting

Background

The above referenced contract was awarded at the May 22, 2019 Board Meeting, the Notice to Proceed was issued on July 26, 2019, and the work commenced. The plans include public and private improvements consisting of the planting of native species (trees, palms, shrubs and grasses) and the installation of a stabilized pathway within the preserve area. As work progressed, it was determined that additional drainage improvements are required for construction and for future maintenance of the proposed landscaping. These drainage improvements will have to be designed and approved by the City of Palm Beach Gardens. Therefore, the contractor will be unable to complete the work until such time as the plans are completed, approved and constructed. Staff is recommending the contract provisions allowing for suspension of work be utilized to address the delay. Staff is also requesting the Board delegate its authority to the District Engineer to suspend the contract with Arazoza Brothers when necessary.

Fiscal Impact

The potential fiscal impact resulting from the suspension of the contract is expected to be limited to mobilization and demobilization.

Recommendation

Northern Staff recommends suspension of the contract be authorized and delegated to the District Engineer to determine the appropriate time for suspension.



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
John P. Cohen
Adrian M. Salee
Gregory Block

DATE: September 24, 2019

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

THROUGH: O'Neal Bardin Jr., Executive Director

RE: Unit of Development No 2C - Alton
Consider Purchase Order to Michael B. Schorah & Associates, Inc.
Design, Bidding and Construction Phase Services for Final Lift of Asphalt Paving
Purchase Order No. 19-700

Background

Michael B. Schorah & Associates, Inc. has submitted a proposal for design, bidding and construction administration services for Alton Road, Pasteur Boulevard and Neighborhood I curb repairs, final asphalt and paver placement, pavement markings and signage in the amount of \$46,325.00. Attached is their proposal and the recommendation letter from the District Engineer.

Fiscal Impact

Funding in the amount of \$46,325.00 will be paid from Northern's bond construction funds.

Recommendation

Northern Staff and the District Engineer recommend approval of Purchase Order No. 19-700 for Design, Bidding and Construction Phase Services in the amount of \$46,325.00 to Michael B. Schorah & Associates, Inc.



ARCADIS U.S., Inc.
1500 Gateway Boulevard
Suite 200
Boynton Beach
Florida 334334261
Tel 561.697.7000
Fax 561.369.4731
www.arcadis-us.com

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

INFRASTRUCTURE

Subject:
Michael B. Schorah and Associates, Inc.
Unit 2C – Final Lift Asphalt Services

Date:
September 17, 2019

Dear Mr. Beatty:

Contact:
Robert W. Lawson, P.E.

Please be advised that our office has completed its review of the proposal for Engineering Plans, Bid Assistance, Construction Engineering, and Post Construction services associated with the second lift of asphalt on Grandiflora Road, Alton Road north of Grandiflora Road, Pasteur Boulevard, and Neighborhood 1 constructed as a part of NPBCID PRJ numbers 564 and 582.

Phone:
561-697-7002

Email:
rlawson@arcadis-us.com

We have determined that the scope of services and fees proposed for this work are reasonable and recommend that a purchase order in the amount of \$46,325.00 be issued for this work. Since this improvement is a part of the Plan of Improvements for the Unit, funding for the work should come from bond funds being held by the District.

Our ref:
WF590PO1.7666

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

Florida License Numbers


Engineering
EB00007917

Geology
GB564

Landscape Architecture
LC26000269

Surveying
LB7062

Sincerely,
Arcadis U.S. Inc.



Robert W. Lawson, P.E.
Vice President

Cc: Katie Roundtree, NPBCID
Mila Acosta, NPBCID



September 17, 2019

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

Attn: Mr. O'Neal Bardin, Jr., Executive Director

RE: UNIT 2C PHASE I

Dear Mr. Bardin:

Michael B. Schorah and Associates, Inc. (MBSA) is pleased to present Northern Palm Beach County Improvement District (NPBCID) with this proposal, for your consideration, for bidding and construction administration services for Alton Road, Pasteur Boulevard and Neighborhood 1 curb repairs, final asphalt and paver placement, pavement markings and signage as outlined in the following scope of services.

A. ENGINEERING PLANS, SPECIFICATIONS AND PERMITTING

1. Perform walkthrough with NPBCID, PBG, Kolter and POA representatives to identify any required repair work associated with final lift of asphalt.
2. Amend engineering plans to include bike lane signing and striping on Alton Road and Pasteur Boulevard per PBG Engineering requirements.
3. Prepare bid plans for curb repairs, removal of asphalt transitions/manhole rim and valve box adjustments, placement of final lift of asphalt, final thermoplastic striping, RPM placement and sign installations.
4. Prepare and submit Infrastructure Permit Application and support documents to the City of Palm Beach Gardens.
5. Address plan review comments as required for approval.
6. Prepare opinion of cost, specifications and final bid quantities based on final engineering plans.
7. Neighborhood 1 services are to be provided by Thomas Engineering Group. A 5% sub-consultant administrative fee has been added for this item.

B. BID PACKAGE ADMINISTRATION

1. Provide necessary information and input to NPBCID for preparation of project manual and bid documents.
2. Attend mandatory pre-bid meeting.
3. Respond to Contractor's requests for information during bid process.

C. MEETINGS

1. Organize and attend pre-construction conference with agencies, Client and Contractor(s).
2. Organize and attend coordination / progress meetings as required.

D. MATERIALS TESTING

Provide laboratory soil testing, field density / moisture testing and cast-in-place concrete testing services in accordance with the contract documents and regulatory requirements. A 5% sub-consultant administrative fee has been added for this item.

E. CONSTRUCTION PHASE SERVICES

General:

1. Review and verify quantities and measurements in Contractor's pay application requests.
2. Review and verify quantities and measurements in Contractor's change order requests as required.
3. Review and respond to Contractor's requests for information regarding Civil items as required.
4. Coordinate and perform construction observations as required by regulatory agencies.

Paving Systems:

1. Perform walkthrough with Contractor, NPBCID, PBG, Kolter and POA representatives to identify extent of curb replacement required prior to asphalt pavement installation.
2. Field observations of curb replacement, final asphalt and paver brick installations, sign placement, temporary and final pavement markings / RPM placement.
3. Final reviews with the NPBCID, PBG, Kolter and POA.

F. POST CONSTRUCTION

1. Assemble all Record Drawings and data provided by Contractor and prepared by a registered land surveyor.
2. Review and process all Record Drawings through agencies to facilitate project acceptance and conveyances.
3. Prepare completion documents, Bill(s) of Sale and other support documentation as required for acceptance and conveyance of constructed facilities by the City of Palm Beach Gardens and Client.

G. FEES

A.	Engineering Plans, Specifications and Permitting (MBSA).....	\$9,800.00
	(Thomas Engineering Group).....	\$3,500.00
B.	Bid Package Administration	\$1,800.00
C.	Meetings	\$3,000.00
D.	Materials Testing (Allowance)	\$3,000.00
E.	Construction Phase Services	\$18,500.00
F.	Post Construction.....	\$6,400.00
	5% Administrative Fee	\$325.00
	Total	\$46,325.00

The sub-consultant proposal from Thomas Engineering Group has been attached herewith and made a part of this proposal.

Please review this information and feel free to contact me if you have any questions.

Sincerely,



Martha H. Carter, P.E.
Vice President

C:\mcarter\word\1482propCAFfinalAsphalt.doc

Cc: Mr. Bob Lawson, District Engineer
Mr. Dan Beatty, Deputy Director, NPBCID
Mr. Scott Morton, Kolter Homes, LLC

CONTRACT AMENDMENT

September 13, 2019

Michael B. Schorah & Associates, Inc.
1850 Forest Hill Blvd., Suite 206
West Palm Beach, FL 33406

Attention: Ms. Martha Carter

**RE: Professional Engineering Services
Proposed Single Family Development
Alton Parcel C NH1
Palm Beach Gardens, FL**

Dear Ms. Carter,

Please find this Contract to perform the following services:

- A. Perform final walk through in Neighborhood one to identify limits of final Paving, pavers and any required repair work associated with final lift of pavement. Prepare an exhibit and quantities to support final bid quantities.

FEE: \$ 3,500.00

Please review this Contract for Services as it pertains to the above referenced items and indicate your acceptance by signing below and returning an executed copy to our office. Should you have any questions, comments or require any additional information, please do not hesitate to contact me.

Sincerely,

THOMAS ENGINEERING GROUP, LLC



Ryan O. Thomas, P.E.
President

ACCEPTED BY:

Schorah & Associates, Inc

By: _____
Signature (date)

STANDARD TERMS AND CONDITIONS

This document is incorporated in and forms a part of the Contract between **THOMAS ENGINEERING GROUP, LLC** (the "Firm"), and **Schorah & Associates** (the "Client"), to which these Terms and Conditions are attached:

- I. PROFESSIONAL RESPONSIBILITY** – The Firm represents that it will perform the services described in the "Contract" attached hereto (the "Professional Services"), and in a manner consistent with that level of care and skill ordinarily exercised by comparable professional firms, under similar circumstances, at or near the same location, at the time the Firm performs the Professional Services. There are no other representations to the Client, either expressed or implied. The Firm does not guarantee approval of or a specific result from the preparation of any plans and/or documents submitted for review. The Firm will complete the Professional Services within a reasonable period of time consistent with applicable professional standards, subject to external parameters and delays and elements within the Firm's control, however, the Firm is not responsible for the timeliness of the Client obtaining applicable approvals, permits, or the like. The Firm has no duty, obligation or responsibility to inspect, observe, comment, or report on the work of other contractors, vendors or material suppliers, or on conditions, of any nature whatsoever, which exist at, in, on, about, or near the project or property which is the subject of these Terms and Conditions and the Contract.
- II. CLIENT RESPONSIBILITY** – Client agrees to provide access and right of entry to the subject property for Firm's personnel and any equipment or materials necessary for the Firm to complete the Professional Services. Client further agrees to assist the Firm by providing to the Firm, promptly after the Firm's request, with all information pertaining to the Project which is the subject of the Contract, any Agreement regarding the Project, if one exists and is applicable, and any other documents or materials related to an Agreement or the Project or referenced therein (collectively the "Contract Documents"), and/or these Terms and Conditions, including, but not limited to, existing plans, surveys, recorded deeds, correspondence, reports, specifications, subsurface reports, easement information, and any other related items or information, such that the Firm may perform and complete Professional Services in the most efficient fashion.
- III. PAYMENT TERMS** – The Firm agrees to perform the Professional Services and the Client agrees to pay the Firm for the Professional Services described in the Contract, without regard to the success or time of completion of the Project, but upon the Firm's completion of the Professional Services and invoicing Client for same. The Firm shall generate Invoices for Professional Services and expenses, monthly. Payment for Invoices is due immediately upon Client's receipt of an Invoice and, in no event, later than thirty (30) day of mailing of an Invoice (the "Due Date"). If Client fails to pay an Invoice on or before the Due Date, the Firm reserves the right, three (3) days after the Firm delivers written notice to Client of said delinquency, to: 1) immediately cease all Professional Services; and 2) to pursue any and all remedies against Client. Client shall fully indemnify and hold the Firm harmless from and against any and all damages of any nature and kind whatsoever, without limitation, that result in whole or in part, from Firm's cessation of its Professional Services as described herein.
- In the event the Firm commences a legal action or pursues a claim of any kind or any collection effort against Client for an unpaid Invoice(s) or portion of same (collectively "Claim"), the Client agrees that it shall, in addition to owing the Firm for principal and interest in the amount of one percent (1%) per month commencing on the Due Date, also reimburse and be liable to the Firm for all collection costs, including but not limited to, court costs, reasonable attorneys' fees, staff time, administrative time, in-house Counsel time, and any other related expenses in connection with the Firm's pursuit of a Claim (collectively "Collection Fees"). In the event the Firm possesses a Client retainer, the Firm may, at its option, apply monies paid as a retainer to the Firm's Final Invoice or to any Invoice or delinquent Invoice(s), at any time, and Client specifically acknowledges and agrees to the Firm's right to do so. Once the Firm has been paid for all Professional Services and expenses, the Firm shall refund any remaining retainer to the Client, after Client's request. The Firm reserves the right to modify or increase its billing rates on or after the year anniversary date of the Contract.
- Client shall provide the Firm with written notice of any disputed charge(s) on or before the Due Date for an Invoice (the "Dispute Notice"). If Client fails to provide the Dispute Notice, Client agrees that it is specifically waiving all rights to dispute said Invoice and any charges contained therein. If Client delivers the Dispute Notice to the Firm on or before the Invoice's Due Date, Client must pay the invoiced amount to Firm, minus the disputed amount, by the Invoice Due Date. Client shall not withhold amounts not disputed. The Dispute Notice must set forth, in specific detail, all bases and reasons for Client disputing said Invoice. Any bases and reasons that Client fails to include in the Dispute Notice are automatically and permanently waived. The Firm and Client shall attempt, in good faith, to promptly resolve disputed Invoices. If any dispute is subsequently resolved or settled in the Firm's favor, then the Client shall pay the disputed amount previously withheld within ten (10) days of such resolution (or settlement) in Firm's favor, including interest at the rate of one percent (1%) per month commencing on the Due Date for said Invoice through the date the Client pays said Invoice and all Collection Fees. If the dispute is subsequently resolved or settled in Client's favor, the Firm shall issue a credit on Client's subsequent Invoice for the disputed amount resolved or settled in Client's favor.
- IV. INDEMNIFICATION – Client and the Firm**
- A) **THE FIRM TO CLIENT:** The Firm hereby agrees to indemnify and hold the Client and its current and future owners, officers, directors, members, shareholders, parent corporations, subsidiaries, related entities, affiliates, and employees harmless from, against and for any losses, injuries, damages, claims, penalties, actions, causes of action, demands, liabilities, judgments, expenses, or the like, including reasonable attorney's fees and reasonable litigation costs (collectively "Damages"), which are directly and proximately caused by the Firm's or the Firm's employees, agents or subconsultant's negligence, gross negligence, action(s) and/or omissions(s); provided, however, that the Firm's obligation hereunder shall not exceed the percentage which the Firm is found liable and responsible for said Damages. After Client's request, the Firm will provide confirmation to the Client of the Firm's insurance coverage regarding professional liability and commercial liability coverage.
- B) **CLIENT TO THE FIRM:** Client hereby agrees to indemnify and hold the Firm, and its current and future owners, officers, directors, members, shareholders, parent corporations, subsidiaries, related entities, affiliates, agents, servants, employees, consultants, and subconsultants (collectively "The Firm Parties") harmless from, against and for all Damages, deriving out of, for or in any way related to any claim or loss of and/or for damage to person(s) (injury or death), and/or to property including, but not limited to, the Project, and/or injuries to or death of or to any and all persons, including injury or death to The Firm Parties or Third Parties, or damage to the Firm's property (the foregoing indemnification language shall collectively be referred to herein as "Indemnification Protection"). The Indemnification Protection includes any injury, death or damage, as more fully described above, which is caused by or results from Client's breach and/or violation of either these Terms and Conditions, the underlying Contract, and/or the Contract Documents, and/or the Client's negligence, gross negligence, action(s) and/or omission(s). Client, as used in this Article IV B, includes the Client's agents, servants, employees, subcontractors, anyone or entity for whom Client is responsible and/or anyone acting by, through, on behalf of, or under the Client.
- V. OWNERSHIP OF DOCUMENTS** – All reports, field data, data, notes, plans, calculations, estimates, drawing documents and other work and items which Firm creates or prepares, either in electronic format or otherwise (collectively "Firm Materials"), are instruments of service and shall remain the Firm's property, until Client fully pays the Firm for all Professional Services and expenses related to the Firm's creation of the Firm Materials. Client agrees that it shall immediately return to the Firm, upon Firm's demand, all Firm Materials which the Firm furnishes to the Client or Client's agents, servants, employees, subcontractors, any person or entity for whom Client is responsible and/or anyone acting by, through or under Client (collectively "The Client Parties") which are not fully paid for, and that same will not be used for any purpose other than to complete the Project, other phases of the Project for which Firm prepared the Firm Materials, or any other project, whatsoever. During the time period when Firm is performing the Professional Services, the Firm will retain all pertinent records related to the Professional Services and the Firm Materials. Proprietary information and the Firm's intellectual property including, but not limited to, the Firm's layering process for Plans (collectively "Proprietary Information"), are not included within the phrase Firm Materials and shall, without exception, remain the Firm's property and the Firm shall retain all ownership rights and interests to the Proprietary Information under all circumstances, and without limitation.

The Client agrees not to use or re-use the Firm Materials, either in whole or in part, for any purpose other than for the Project and not to alter same. The Client agrees not to transfer, send, share, copy, convey or provide the Firm Materials to any individual or entity without the Firm's prior written consent and without executing the Firm's Standard Indemnification and Hold Harmless Agreement in the Firm's favor. The Client further covenants and agrees to waive any and all claims, actions, demands and causes of action, whether legal, equitable or otherwise, of every nature and description, that the Client has, had or may have against the Firm related to or resulting in any way either from the Client's unauthorized changes to (however small) or reuse of the Firm Materials for any other project, any other phase of the current Project, or any purpose by anyone other than the Firm (collectively "Misuse").

The Client agrees, to the fullest extent permitted by law, to indemnify, defend, and hold the Firm and The Firm Parties harmless from any and all claims, damages, losses, injuries, injury to property, injury to person, lawsuits, actions, causes of action, third party action(s), and the like and for all costs and expenses, including but not limited to, court costs, reasonable attorneys' fees, collection fees, staff time, administrative time, in-house Counsel time, and any other related expenses (collectively "Claims, Damages and Costs") arising from or in any way related to Client's Misuse of the Firm Materials, changes made by anyone other than the Firm to the Firm Materials, or from any reuse of the Firm Materials without the Firm's prior written consent. Client agrees that the Firm shall not be liable for any damage, injury to or death of persons, or damage to property of Client or any other person or entity, from any cause whatsoever, arising from or in any way relating to Client's Misuse or reuse of the Firm Materials, changes made by anyone other than the Firm to the Firm Materials, or from any reuse of the Firm Materials without the Firm's prior written consent, which requirement of a writing cannot be waived.

- VI. REVOCAION OF CERTIFICATION OR STATEMENTS** – The Firm shall have the right to revoke any certification, statements, professionally sealed documents or plans (the "Firm's Documents") either if the Firm is made aware of the unauthorized or prohibited use of same by the Client, The Client Parties or any others, or based upon Client's failure to pay Invoices by the Due Date. The Client assumes the risk of any and all damages, injuries, claims and/or actions that result from the unauthorized use of the Firm's Documents as described in this Article VI.
- VII. TERMINATION** – Client may terminate the Contract if the Firm fails to substantially perform under the Contract, after five (5) business days' written notice to the Firm and an opportunity for the Firm to cure during that time period. The Client may terminate this Contract for convenience after three (3) business days' written notice to the Firm of said intention. The Firm may terminate the Contract if Client breaches the Contract or these Terms and Conditions. The terminating party must provide the other party with three (3) business days' written notice, which Notice describes, in detail, the reasons, to the extent they exist, for the termination. In the event either party terminates the Contract for any reason, Client shall pay the Firm for all Professional Services the Firm has performed and all expenses the Firm has incurred up through and including the termination date. The effective termination date is the third business day after the date the notice of termination is delivered, as described below in Article XIV.
- VIII. ASSIGNMENT** – This document is binding upon the parties, their successors, representatives, employees, agents, servants and assigns. Neither the Firm nor the Client shall assign or transfer this document or any interest herein without the other party's prior written consent and only after thirty (30) days' advance notice of intent to assign. The Firm may, without the Client's consent, subcontract any portion of the Professional Services hereunder or under the Contract, after fourteen (14) days' advance written notice to Client of the Firm's intention to do so.
- IX. NO WAIVER** – The failure of either party to insist, in any one or more instances, on the strict performance of any provisions of the Contract or these Terms and Conditions, or the failure of either party to exercise any right, option or remedy hereby reserved and/or provided under the applicable law, shall **not** be construed as a waiver of any such provision, right, option or remedy, or as a waiver of a subsequent breach. The Firm's consent or approval of any act by the Client requiring the Firm's consent or approval shall not be construed to waive or render unnecessary the requirement for the Firm to consent or approve any subsequent, similar act by Client. No provision of this document shall be deemed to have been waived unless such waiver shall be in writing and signed by the party to be charged with waiver.
- X. EXERCISE OF REMEDIES** – The parties to this document agree that the Firm's exercise of any one or more of the remedies set forth in these Terms and Conditions shall, at the Firm's option, constitute an exercise of the same remedy or remedies under any contract with Client. The parties agree that the Firm can terminate or suspend work under any contract with Client or entity with common ownership with Client, if Client violates this Contract and/or these Terms and Conditions. Further, either party's exercise of any remedy hereunder or otherwise, shall not preclude that party from exercising other remedies which it is permitted to exercise under the law. The remedial right available to either party regarding the Contract or these Terms and Conditions may be exercised simultaneously, cumulatively, or alternatively as may be necessary or appropriate to enforce such party's rights.
- XI. CONSEQUENTIAL DAMAGES** – The Firm shall not be liable to the Client for consequential damages under any circumstances including, but not limited to, as a result of the Firm's Termination of the Contract pursuant to Articles VII and/or X, hereunder.
- XII. SEVERABILITY AND TITLES** – The provisions of the Contract and these Terms and Conditions shall be severable, and if any provision of either shall be determined by any court of competent jurisdiction to be invalid, such determination shall not affect or invalidate the remainder of these Terms and Conditions or the Contract. The titles given to the Articles in this document are for ease of reference, *only*, and shall not be relied upon or utilized for any other purpose.
- XIII. THIRD PARTIES** – Nothing contained in this document and/or the Contract shall create a contractual relationship with or cause of action in favor of any third party against the Firm, The Firm Parties, or the Client.
- XIV. NOTICES** – Whenever in this document, or the Contract, written notice or demand is required or permitted, such notice or demand shall be deemed to have been given to, delivered or served upon the party intended to receive the same if such notice is in writing addressed to that party at the address identified in the Contract, and sent or delivered either by (i) Registered or Certified Mail, return receipt requested, postage prepaid; (ii) Federal Express or such other nationally recognized commercial, overnight, receipted delivery service; or (iii) hand delivery. Legal Counsel for any party hereto shall be entitled to give any notice for such party. The date of delivery of any notice provided for herein shall be the date after the date of deposit to the overnight delivery service, or two days after the deposit if sent Certified Mail, return receipt requested, or the date of actual delivery if hand-delivered, unless said date falls on a weekend or legal holiday and then the date of delivery shall be the first non-holiday and non-weekend as outlined above. The person and place to which notice may be given may be changed from time to time by the Client or the Firm, upon written notice to the other, effective five (5) business days after delivery of such notice.
- XV. ENTIRE AGREEMENT** – This is a complete agreement. Each party hereto acknowledges its full understanding of, and agreement with this document and, further, the parties agree and acknowledge that there are no verbal representations, promises, understandings or agreements in connection herewith, other than as contained in the Contract, that are not incorporated herein. All previous negotiations and agreements between the parties are merged into this document which, along with the Contract, fully and completely expresses the entire agreement between the parties hereto. The terms of this document may only be modified by a writing, signed by the parties hereto. This document is to be interpreted without regard to any rule of construction as to which party drafted this document.
- XVI. VENUE and GOVERNING LAW** – Any claims, actions, controversies, disputes, or the like, must be brought in the Federal or State County Court where the Firm is located, as indicated in the Contract. The parties hereto understand, agree and acknowledge the above constitutes a waiver of a right that the parties might otherwise have to bring a claim, action, etc., in any other venue, jurisdiction or location. This document shall be deemed to have been made in and shall be governed by and construed in accordance with the laws of the State where the Firm's principal place of business is located, as indicated in the Contract.
- XVII. PERSONAL LIABILITY IMMUNITY** – An individual employee or agent of the design professional/consultant may not be held individually liable for negligence.



**Northern Palm Beach County
Improvement District**

Purchase Order No. 19-700

Purchase Order

Vendor :326

MICHAEL B. SCHORAH & ASSOCIATE

1850 FOREST HILL BLVD, STE 206
WEST PALM BEACH, FL 33406
Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 09/17/2019
Required Date 09/27/2019
Prepared By Milagros E. Acosta Corniel
Workflow ID 07
Status Board 2 Documents
Description Unit 2C-Alton Phase I Final Paving Proposal Bidding and construction administration services for Alton Road, Pasteur Boulevard

Change Order 0

Project No

Invoice to follow Y

APPROVAL IN PROCESS

Comments :

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	02CA	53101	Unit 2C-Alton Phase I Final Paving Proposal Bidding and construction administration services for Alton Road, Pasteur Boulevard	46,325.00	46,325.00

Total : \$46,325.00

Approval Information

SUSAN P. SCHEFF	Board	09/17/2019 1:57 PM
ONEAL BARDIN JR.	Executive Director	09/17/2019 1:52 PM
KATHLEEN E. ROU	Finance Director	09/17/2019 1:09 PM
LAURA L. HAM	Budget Manager	09/17/2019 1:09 PM
CLIFFORD D. BEAT	Deputy Director	09/17/2019 11:43 AM
KENNITH R. ROUN	Department Manager	09/17/2019 11:26 AM
Milagros E. Acosta	Requester	09/17/2019 9:10 AM

APPROVAL

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

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

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

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



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

EXECUTIVE SUMMARY

TO: Matthew J. Boykin
L. Marc Cohn
John P. Cohen
Adrian M. Salee
Gregory Block

DATE: September 25, 2019

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

THROUGH: O’Neal Bardin Jr., Executive Director

RE: Unit of Development No. 31 – BallenIsles Country Club
Consider First Amendment to the License, Operation and Maintenance Agreement

Background

On April 24, 2019, Northern’s Board approved a License, Operation and Maintenance Agreement for improvements associated with Permit No. PER-31-137 to BallenIsles Country Club (Club). The Club now plans to modify these permitted improvements. The attached proposed First Amendment to the License, Operation and Maintenance Agreement between Northern and the Club includes the surface water management system revisions associated with a modification of Permit No. PER-31-137.

Fiscal Impact

There are no fiscal impacts associated with this item.

Recommendation

Northern Staff, General Counsel and District Engineer recommend approval of the First Amendment to the License, Operation and Maintenance Agreement.

**FIRST AMENDMENT
TO
LICENSE, OPERATION AND MAINTENANCE AGREEMENT
BETWEEN
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
AND
BALLENISLES COUNTRY CLUB, Inc.
{Unit of Development No. 31}**

THIS First Amendment (the "First Amendment") shall be effective as of the _____ day of _____, 2019 (the "Effective Date") and is being entered into by and between BallenIsles Country Club, Inc. with offices at 100 BallenIsles Circle, Palm Beach Gardens, Florida 33418, (hereinafter referred to as "Permittee"), 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, on April 24, 2019 the Permittee and Northern entered into a License, Operation and Maintenance Agreement (the "Agreement"); and

WHEREAS, the Permittee and Northern intend by this First Amendment to modify certain provisions of the Agreement.

NOW, THEREFORE, in consideration of the mutual covenants, understandings and agreements contained herein, the Permittee 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 First Amendment and made a part hereof.

SECTION 2. AMENDMENTS TO THE AGREEMENT. The Permittee and Northern do hereby agree to the following amendments to the Agreement:

(A) The word "Permit" shall include Northern Permit PER No. 31-137 and PER No. 31-137 Modification No.1, true and correct copies of which are attached hereto and identified as Amended Exhibit "A" (together the "Permit").

(B) Exhibit "A" to the Agreement is deleted and in lieu thereof shall be the Amended Exhibit "A" which is attached hereto and made a part hereof.

(C) Exhibit "B" to the Agreement is deleted and in lieu thereof shall be the Amended Exhibit "B" which is attached hereto and made a part hereof.

SECTION 3. REAFFIRMATION. Except as otherwise herein amended the terms of provisions of the Agreement shall continue in full force and effect.

SECTION 4. MISCELLANEOUS PROVISIONS.

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

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

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

Executed by the **PERMITTEE** this _____ day of _____, 2019.

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

BALLENISLES COUNTRY CLUB, Inc.

(signature)

BY: _____

(print name)

Print: _____

(signature)

Title: President

(print name)

STATE OF FLORIDA)
)ss
PALM BEACH COUNTY)

The foregoing instrument was acknowledged before me this _____ day of _____, 2019, by _____, the President of _____, a Florida non-profit corporation, on behalf of the said corporation, who is personally known to me.

[NOTARY SEAL]

NOTARY PUBLIC
My Commission Number:
My Commission Expires:

Executed by **NORTHERN** this ____ day of _____, 2019.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST: _____
Secretary or Assistant Secretary

BY: _____

Print: _____

Title: _____

STATE OF FLORIDA)
)ss
PALM BEACH COUNTY)

The foregoing instrument was acknowledged before me this ____ day of _____, 2019, by _____, President of the Northern Palm Beach County Improvement District, an independent special district of the State of Florida, and on behalf of the said Northern Palm Beach County Improvement District, who is personally known to me.

[NOTARY SEAL]

NOTARY PUBLIC
My Commission Number:
My Commission Expires:

AMENDED EXHIBIT "A"

Northern Palm Beach County Improvement District Permit–PER-31-137 and PER-31-137 Modification No. 1, true and correct copies of which are attached hereto.

(SEE ATTACHED)

**AMENDED EXHIBIT “B”
LIST OF PRIVATE IMPROVEMENTS**

The Private Improvements which are the subject of this Agreement are identified as follows:

Excavation and fill of existing Northern lakes and Golf Course areas allowing golf play as shown on the BallenIsles Country Club South Golf Course Lake Modification Plans submitted under PER-31-137 produced by Flynn Engineering Services, P.A. and signed and sealed on January 30, 2019 and the Flynn Engineering Services, P.A. revised updated Drainage Statement Signed and Sealed on July 3, 2019 and Lake Modification plan sheet LM-1 signed and sealed on August 6, 2019.

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
John P. Cohen
Adrian M. Salee
Gregory Block

DATE: September 25, 2019

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

THROUGH: O'Neal Bardin Jr., Executive Director

RE: Unit of Development No. 53 – Arden
Consider Bill of Sale to Palm Beach County Water Utilities
Pod F West Water & Sewer Improvements

Background

Northern awarded a contract to Centerline Utilities, Inc. on December 19, 2018 to construct water and sewer related improvements for the Arden project. The water and sewer improvements associated with this Bill of Sale are located within Pod F West.

The work has been completed, certified and released by the Palm Beach County Health Department for service and accepted by Palm Beach County Water Utilities. The attached Bill of Sale will convey these water and sewer improvements to Palm Beach County Water Utilities for ownership, operation and maintenance. Attached is a letter from Northern's District Engineer supporting the Bill of Sale.

Fiscal Impact

The total dollar amount identified in the Bill of Sale is \$786,890.31.

Recommendation

Northern Staff, District Engineer and General Counsel recommend approval of the attached Bill of Sale to Palm Beach County Water Utilities.



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

Subject:
Unit of Development No. 53
PRJ 609 – Arden PUD Pod F-West
Bill of Sale

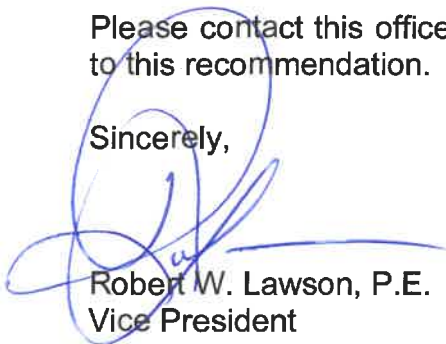
Dear Mr. Beatty:

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

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

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

Sincerely,



Robert W. Lawson, P.E.
Vice President

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

INFRASTRUCTURE

Date:
September 16, 2019

Contact:
Robert W. Lawson, P.E.

Phone:
561-697-7002

Email:
rlawson@arcadis-us.com

Our ref:
WF590POA.5479

Florida License Numbers

Engineering
EB00007917

Geology
GB564

Landscape Architecture
LC26000269

Surveying
LB7062

BILL OF SALE

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

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

Potable Water and Wastewater Facilities for Arden PUD Pod F-West

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

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

IN WITNESS WHEREOF, the Grantor has caused its name to be hereunto subscribed this _____ day of _____ 2019.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

Assistant Secretary

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

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

Before me personally appeared Matthew J. Boykin, the President of NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT, to me well known and known to me to be the person described in and who executed the foregoing instrument , and acknowledged to and before me that he executed said instrument for the purposes therein expressed .

WITNESS my hand and official seal in the State and County aforesaid this _____ day of _____, 2019.

[NOTARY SEAL]

Notary Public
Print Name: _____
My Commission expires:

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

ARDEN PUD POD F-WEST
PROJECT NAME

_____ S.D.A. NUMBER

ARDEN PUD POD F-WEST
Parcel/Plat

_____ Bill of Sale Date

N/A
Phase

_____ WUD # (by PBC Water Utilities Dept.)

Potable Water Distribution System

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

\$ 273,276.41

Wastewater Collection System

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

\$ 513,613.90

Wastewater Pumping Station N/A

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

Lift Station Number(s) N/A \$ 0.00

Emergency Generator Serial Number(s) N/A \$ 0.00

Reclaimed Water Distribution System N/A

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

\$ 0.00

TOTAL VALUE OF CONTRIBUTED ASSETS \$ 786,890.31

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

Certified By:

Contractor
Centerline Utilities Inc.

Grantor
Northern Palm Beach County Improvement District

Print Name

Matthew J. Boykin, President

Print Name

Date: _____

Date: _____

NO LIEN AFFIDAVIT

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

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

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

FURTHER AFFIANT SAITH NAUGHT.

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

[DISTRICT SEAL]

ATTEST:

Assistant Secretary

Signature

Print Name

Matthew J. Boykin, President
Print Name (and Title if applicable)

STATE OF FLORIDA)
) SS:
COUNTY OF PALM BEACH)

Before me personally appeared Matthew J. Boykin, the President of NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT, to me well known and known to me to be the person described in and who executed the foregoing instrument, and acknowledged to and before me that he executed said instrument for the purposes therein expressed.

WITNESS my hand and official seal in the State and County aforesaid, this ____ day of _____, 2019.

[NOTARY SEAL]

Notary Public

Print Name: _____

My Commission expires:

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

REAL PROPERTY EXCHANGE POLICY

I. PURPOSE. The purpose of this policy is to set forth general guidelines as to when and under what circumstances Northern will consider exchanges of real property with individuals or private entities.

II. POLICY.

(A) Unless contractually or statutorily required, the determination as to whether Northern will agree to an exchange of real property interest shall be at the sole discretion of the Board of Supervisors.

(B) The following threshold criteria (“Threshold Criteria”) must be satisfied in order for Northern to move forward with an exchange of real property interests are:

(1) There must be an equivalent or better acreage exchange in favor of Northern.

(2) The exchange must be carried out, be consistent with and not violate any zoning, subdivision or other applicable municipal, county, or state codes, ordinances, rules or regulations.

(3) The exchange must not adversely affect the operation and maintenance of the Unit’s Plan of Improvements.

(4) The party exchanging the real property with Northern shall be obligated to bear the cost of the exchange. These costs may include but are not limited to surveys, environmental reports, preparation of documents and legal descriptions, engineering fees, legal fees, administrative fees, recording costs, title insurance, permit fees and such other expenses as are applicable to the conveyance of the subject property.

(5) The instrument that will convey the other party’s property to Northern, must, at a minimum, be a special warranty deed that transfers marketable record title in fee simple absolute and the property must not be subject to liens, mortgages or unacceptable easements, restriction or encumbrances.

III. SUBMITTAL AND REVIEW PRACTICES AND PROCEDURES. In general, the party requesting the exchange shall submit the request to Northern’s Staff for an initial preliminary review. If Staff determines that the request meets the above minimum Threshold Criteria, Staff will then consult with the District Engineer and General Counsel for coordination on how to proceed.

(A) The District Engineer's duties may include any one or more of the following:

1. Review survey, if one is specified.
2. Verification of legal descriptions.
3. Review of applicable permits.
4. Conduct field inspection and identify environmental/operation issues.
5. Determine that any improvements or facilities located on the property meet or exceed current Northern standards.
6. Confirm consistency with the applicable Plan of Improvements.
7. Determine if there are any negative impacts on the Plan of Improvement or its operation/maintenance.
8. Prepare or review, as the case may be, Class 1 Environmental Reports.

(B) The General Counsel's duties shall include:

1. The review and obtaining from the other party of confirmation that:
 - (a) The exchange is consistent with and does not violate any provision of zoning, subdivision or other applicable municipal, county or state codes, ordinances or regulations.
 - (b) The exchange is authorized by any Declaration of Covenants and Restrictions applicable to the property.
2. The review and confirmation that the conveyance is, at a minimum, by special warranty deed of marketable record title in fee simple absolute, in form acceptable to Northern and without reservations or limitations.
3. The obtaining of confirmation that the property is being conveyed free and clear of all mortgages, liens, judgments, real property taxes, special assessments, indebtedness, easements, or encumbrances.
4. The obtaining of appropriate title information from the other party as follows:
 - (a) A title insurance commitment must generally be provided by the other party at least twenty (20) days before the property exchange.
 - (b) The title insurance commitment must be issued by a Florida

licensed title insurer agreeing to issue to Northern, upon recording of the property transfer, an owner's policy of title insurance insuring Northern's title to the property, subject only to liens, encumbrances, exceptions or qualifications acceptable to Northern.

- (c) The deed of conveyance must convey marketable title, with same to be determined according to applicable title standards adopted by the authority of the Florida Bar.
- (d) The amount of the owner's title policy shall be based on a mutually agreed amount.

5. The obtaining of the Section 286.23, F.S. Disclosure Affidavit, if required.

IV. EFFECTIVE DATE. This Policy shall be effective as of March 25, 2009.

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

REAL PROPERTY AND FACILITY ACQUISITION POLICY

I. Purpose. The purpose of this Policy is to set forth general guidelines as to real property and facility acquisitions by Northern.

II. Policy.

(A) Unless otherwise contractually or statutorily required, the determination as to whether Northern will acquire a real property interest or facility shall be at the sole discretion of the Board of Supervisors.

(B) Northern's primary and preferred methods of acquiring real property interests and facilities are as follows:

(i) real property interests are to be obtained through donations of such interests to Northern.

(ii) facilities are to be obtained through Northern's construction of such facilities or through the donation of such facilities, provided the donated facilities are of a standard equal to or greater than Northern's standard of quality for such facilities.

(C) The above preferences shall be applied in all but the most exigent circumstances in which event the means, methods and valuation processes to be applied shall be determined following a cost benefit analysis by Northern and funded by the applicant of the proposed transaction.

III. Effective Date. This Policy shall be effective as of the 25th day of March, 2009.

Northern Palm Beach County Improvement District

Real Property Transfer Examples

- (1) Declaration as Surplus and Sale by QCD
- (2) Declaration of Fee as Surplus, return to Grantor by QCD without compensation based on Landowner Agreement
- (3) Declaration of Fee as Surplus, convey to another governmental entity
- (4) Convey to another governmental entity pursuant to POI
- (5) Exchange of Fee title on an acre for acre basis
- (6) Exchange of Fee title for relocation of improvement purposes
- (7) Exchange of Fee for Easement
- (8) Abandonment of Fee title

Northern Palm Beach County Improvement District

Consideration Checklist
For
Request for Conveyance of Fee Title by Others

- (1) Reason for Request and identification of Requesting Party.
- (2) What is being proposed; are there deadline issues, require summary of request to be in writing.
- (3) Require provision of Legal Description and Sketch.
- (4) Administration to address timing of presentation to Board for direction.
- (5) Should advance payment for estimated costs and services be required of Requesting Party?
- (6) Provide Legal and Sketch to engineering and legal.
- (7) Engineering to determine if needed for POI.
- (8) Administration to determine if subject to issued or granted permits/licenses/agreements.
- (9) Legal to determine if owned by Northern, may require provision of a title search.
- (10) If needed for POI, consider alternatives. Examples: reserve an easement, obtain an easement, relocation, exchange of property interests, amend POI.
- (11) If not needed for POI and not subject to issued or granted permits/licenses/agreements, check on whether there are outstanding Bonds. If yes, will need Bond Counsel opinion on tax exempt effect.
- (12) Is the request subject to a Landowner Agreement return to Landowner provision?
- (13) Is a Public Hearing and declaration of Surplus required/recommended?
- (14) Is a formal sale or exchange agreement needed?
- (15) Is an appraisal needed to determine fair market value?



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
John P. Cohen
Adrian M. Salee
Gregory Block

DATE: September 25, 2019

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:

Florida Government Finance Officers Association (FGFOA)
Leadership Palm Beach County
National Pollutant Discharge Elimination System (NPDES)
Palm Beach County Chapter of Florida Government Finance
Officers Association
Palm Beach County Water Resources Task Force
Palm Beach North Chamber of Commerce

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

Unit No. 2C	Alton
Unit No. 3A	Woodbine
Unit No. 11	PGA National
Unit No. 14	Eastpointe
Unit No. 19A	Irrigation
Unit No. 21	Old Marsh
Unit No. 23	The Shores
Unit No. 43	Mirasol
Unit No. 45	Paseos
Unit No. 53	Arden

3. O'Neal Bardin and Dan Beatty attended a Palm Beach County Legislative Delegation Meeting held at the Ballpark of the Palm Beaches in West Palm Beach on September 11.
4. Katie Roundtree attended the Leadership Palm Beach County's Civic and Government Engage Program Day held on September 11, as a Committee Member involved in the planning of this event.
5. Katie Roundtree attended the Leadership Palm Beach County GROW Committee Meeting held at the Leadership office in West Palm Beach on September 16.
6. Dan Beatty attended the quarterly meeting of the Palm Beach County Water Resources Task Force on September 19 at the Clayton Hutcheson Agricultural Center.
7. Ken Roundtree and Jorge Santos attended the Bridge Owners' Presentation held at the FDOT District 4 office in Fort Lauderdale on September 19.
8. Katie Roundtree and Ken Roundtree attended a Leadership Palm Beach County Lunch & Learn Meeting: Sea Level Rise Meeting held at the Palm Beach State College Lake Worth Campus on September 24.

Training

1. Katie Roundtree and Laura Ham attended a Palm Beach County FGFOA meeting held at the CMAA Therapeutic Recreation Complex in John Prince Park in Lake Worth on August 29. The featured subject was Actuarial Audit and Dependent Eligibility Verification.
2. Katie Roundtree participated in a webinar entitled "Preventing Ransomware: Tools, Tips, Techniques and Technology", sponsored by the FGFOA on September 12.
3. Katie Roundtree and Laura Ham attended a Palm Beach County FGFOA meeting held at the Palm Beach Airport Hilton in West Palm Beach on September 19. The featured subject was Managing Various Types of Retirement Plans.

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 O'Neal Bardin, Jr.,
Executive Director
Northern Palm Beach County Improvement District

Streets, Swales and Stormwater Management

Streets

Streets are an important part of Northern Palm Beach County Improvement District's overall Stormwater Management System. Both the storm sewers located below the street, ditches or swales located along the street, and the roadway itself serve to convey stormwater to designed locations. At times blockages can occur, which can cause undesired flooding conditions that may cause roads to become impassable. It is important to understand the basics of how streets are used to convey stormwater, in order to identify when problems may occur.

Streets and Stormwater Management

Many streets are designed and built with curb and gutter along the street and with storm sewers underneath the pavement. The curbs and gutters direct stormwater from the pavement into the storm sewers. These storm sewers not only collect water from the roadway, but also connect to other drainage systems to collect water from yards and subdivisions and transport the stormwater to lakes, canals and other outlets.

Did you know that in very heavy rains, some water standing in streets or swales is part of the flood control design plan and is expected? Your neighborhood lake's water level may seem to rise alarmingly, but that's not likely to last. If the system in your neighborhood is working properly, levels will return to normal soon after the rain has stopped. A heavier, more widespread and longer-lasting storm will require more time for local, secondary and regional systems to absorb the excess water. Because these flood control systems are connected, what's happening upstream or downstream from your neighborhood also has an impact.

Keep it Clear

Many stormwater blockages in streets occur due to clogged storm sewer inlets. If there is an inlet in the street adjacent to your home, residents are asked to keep this drain clear of all obstructions including leaves, grass and debris. Debris at storm sewer inlets also build-up after a storm event, which is a good time to check the inlet to make sure that the system will work well in the next storm.

Too Deep to Drive?

If during or after a rain event you arrive upon a roadway where you cannot determine the depth of the water in the street – for your own safety – do not drive down the street. Find an alternate route.

Swales

Chances are if you've lived in South Florida long enough, you've heard at least one person refer to a "swale." A swale is a graded and engineered grassy area of land appearing as a linear, shallow, open channel, that stretches from the edge of the sidewalk in front of homes (or the property line if there is no sidewalk) to the edge of the street. Swales are typically vegetated with flood tolerant, erosion resistant plants. Swales are one of the most commonly used stormwater practices. For many years, swales have been

used to direct runoff from rural highways and residential streets. Today, swales not only direct stormwater but also help filter runoff and reduce pollutants.

A swale slows down the rapid flow of stormwater runoff by ponding water between its sloping sides, often called berms. The ponding not only slows the rate of flow but allows pollutants to settle out of the water. Ponding facilitates water quality improvements through infiltration, filtration and sedimentary deposition. Collected stormwater is expected to drain away through the soil within several hours or days. When the swale becomes full, the cleaner surface water will spill over the berm and slowly run into a local water body. Eventually, the remaining ponded water will either evaporate or infiltrate into the soil.

Maintain proper swales

- Let water pond. Runoff should temporarily pond in the swale for 24 to 36 hours, sometimes even up to 72 hours.
- Mow the swale but keep it at a good grass growth. Tall grass slows water movement.
- Remove and compost leaves and grass clippings from swales.
- Minimize use of fertilizers, pesticides and herbicides within 50 feet of a swale.
- Do not pile garbage, trash, leaves, limbs or garden debris in swales— this adds pollutants which can wash into downstream waters.
- Do not pave the swale — this reduces the filtration and infiltration of runoff.
- Do not park vehicles in the swale— this compacts the soil so less runoff soaks in. It also destroys the vegetation in the swale that is needed to filter the pollutants out of the water.
- Do not alter the design of the swale. Any changes will require a permit as they may affect drainage.

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

NPDES Tip: It is important to never dump any debris, including but not limited to landscape waste, garbage or chemicals into a storm sewer inlet. While bulky materials can cause flooding, chemicals and other wastes that are dumped into a storm sewer eventually drain into lakes and canals, which threaten fish and wildlife and pollute the water. Please check our website for information regarding illegal dumping.

Prepared by and Return to:

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

PARTIAL RELEASE OF EASEMENT

(Unit of Development No. 53)

This Partial Release of Easement is given this 19th day of September, 2019 by Northern Palm Beach County Improvement District, an independent special district of the State of Florida, 359 Hiatt Drive, City of Palm Beach Gardens, County of Palm Beach, State of Florida, 33418.

WITNESSETH:

WHEREAS, an easement was previously granted to Northern Palm Beach County Improvement District and recorded on August 18, 2015 in Official Record Book 27746 Page 0699 of the Public Records of Palm Beach County, Florida, (hereinafter referred to as the "Easement"); and

WHEREAS, the Easement encumbers the hereinafter described parcel of real property over which the Easement is no longer required.

NOW, THEREFORE, Northern Palm Beach County Improvement District does hereby terminate, cancel and release the Easement only as to that real property described as follows:

Arden P.U.D. Pod F West, according to the plat thereof, as recorded in Plat Book 129, Page 28, Public Records of Palm Beach County, Florida.

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

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

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

WITNESSES:

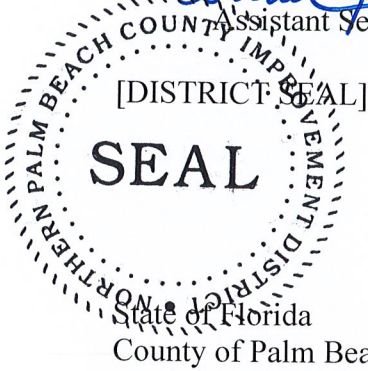
Laura L Ham
Print Name: Laura L Ham

Kathleen Roundtree
Print Name: Kathleen Roundtree

By: *L. Marc Cohn*
Print Name: L. Marc Cohn
Title: Vice-President

ATTEST:

By: *Glenn Boudin*
Assistant Secretary



The foregoing instrument was acknowledged before me this 19th day of September, 2019 by L. Marc Cohn as Vice President for the Northern Palm Beach County Improvement District. Personally known or produced identification . Type of identification produced _____.



Susan P. Scheff
Signature of Notary Public - State of Florida

SUSAN P. SCHEFF
Print, Type or Stamp Commissioned Name of Public Notary

**Northern Palm Beach County Improvement District
Investment Summary
August 31, 2019**

Description	Bank Balance			% of	Interest Rates		
	Current Month	Prior Month	Prior Year	Investments	Current Month	Prior Month	This Month Last Year
Pooled Cash Accounts:							
Wells Fargo (2)	\$ 4,779,886	\$ 8,552,461	\$ 5,732,875	7.3%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 940,692	\$ 939,894	\$ 2,896,317	1.4%	1.00%	1.00%	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)	\$ 7,588,121	\$ 7,559,676	\$ 3,023,220	11.7%	2.02%	2.25%	1.82%
Dreyfus Pfd MM (DR194)	\$ 8,611,527	\$ 8,594,106	\$ 3,026,954	13.2%	2.14%	2.31%	2.04%
Dreyfus Trsy Agy (DR521)	\$ 3,556,075	\$ 3,549,425	\$ 3,021,580	5.5%	1.97%	2.13%	1.83%
JP Morgan USTrsy (J3918)	\$ 11,713,154	\$ 11,690,446	\$ 14,120,608	18.0%	1.97%	2.12%	1.82%
Total Pooled Cash	\$ 37,189,455	\$ 40,886,009	\$ 31,821,554				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 417,625	\$ 10,442,881	\$ 1,439,156	0.6%	0.00%	0.00%	0.00%
Reserve Funds	\$ 11,707,571	\$ 11,693,522	\$ 10,758,002	18.0%	0.50% - 5.25%	0.00% - 5.25%	0.00% - 4.625%
Project Funds	\$ 15,788,797	\$ 16,418,533	\$ 26,441,268	24.3%	0.00%	0.00%	0.00%
Total Trust Monies	\$ 27,913,993	\$ 38,554,936	\$ 38,638,426				
GRAND TOTAL	\$ 65,103,448	\$ 79,440,945	\$ 70,459,980				

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 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	113,493	112,781	712
Intergovernmental revenues	0	0	0
Investment income	3,177	0	3,177
Miscellaneous	1,706	0	1,706
Total Revenues:	<u>118,376</u>	<u>112,781</u>	<u>5,595</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	381	0	(381)
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	638	831	193
CHEMICAL WEED CONTROL	11,118	13,329	2,211
MOWING SERVICES	21,691	28,140	6,449
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	740	960	220
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,500	5,000	2,500
REPAIR & MAINT - GENERAL	0	2,500	2,500
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT-CULVERTS	2,235	2,500	265
REPAIR & MAINT - GATE	0	500	500
Other	470	473	3
Total Physical Environment	<u>39,772</u>	<u>57,233</u>	<u>17,461</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	2,358	2,682	324
Total Capital outlay	<u>2,358</u>	<u>2,682</u>	<u>324</u>
Total Expenditures:	<u>42,131</u>	<u>59,915</u>	<u>17,784</u>
Excess (deficiency) of revenues over expenditures	<u>76,245</u>	<u>52,866</u>	<u>23,379</u>
Other financing sources (uses):			
Transfers out	(44,340)	(52,866)	8,526
Total Other financing sources (uses):	<u>(44,340)</u>	<u>(52,866)</u>	<u>8,526</u>
Net change in fund balance	31,905	0	31,905
Fund balances, beginning of year	<u>213,471</u>	<u>0</u>	<u>213,471</u>
Total Fund balances, beginning of year	<u>213,471</u>	<u>0</u>	<u>213,471</u>
Fund balance, end of period	<u>245,376</u>	<u>0</u>	<u>245,376</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	262,055	261,497	558
Intergovernmental revenues	16,150	0	16,150
Investment income	5,287	0	5,287
Miscellaneous	3,241	0	3,241
Total Revenues:	<u>286,733</u>	<u>261,497</u>	<u>25,236</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	288	500	213
ENGINEERING-PERMITS	686	0	(686)
ENVIRONMENTAL LIASON	0	0	0
LEGAL SERVICES	597	500	(97)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,406	1,832	426
CHEMICAL WEED CONTROL	13,724	16,454	2,730
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	13,012	19,184	6,172
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	3,460	4,500	1,040
REPAIR & MAINT-TELEMTRY	0	1,000	1,000
REPAIR & MAINT-CULVERTS	0	5,000	5,000
REPAIR & MAINT - GATE	0	500	500
R&M- Aerator refurbishments	4,992	6,250	1,258
Other	13,648	12,792	(856)
Total Physical Environment	<u>60,389</u>	<u>84,886</u>	<u>24,497</u>
Capital outlay			
MACHINERY & EQUIPMENT	20,139	20,000	(139)
Other	9,064	10,309	1,245
Total Capital outlay	<u>29,203</u>	<u>30,309</u>	<u>1,106</u>
Total Expenditures:	<u>89,592</u>	<u>115,195</u>	<u>25,603</u>
Excess (deficiency) of revenues over expenditures	<u>197,140</u>	<u>146,302</u>	<u>50,838</u>
Other financing sources (uses):			
Transfers out	(139,515)	(166,302)	26,787
Total Other financing sources (uses):	<u>(139,515)</u>	<u>(166,302)</u>	<u>26,787</u>
Net change in fund balance	57,625	(20,000)	77,625
Fund balances, beginning of year	<u>352,383</u>	<u>0</u>	<u>352,383</u>
Total Fund balances, beginning of year	<u>352,383</u>	<u>0</u>	<u>352,383</u>
Fund balance, end of period	<u>410,008</u>	<u>(20,000)</u>	<u>430,008</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2A
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	89,954	89,797	157
Intergovernmental revenues	0	0	0
Investment income	3,371	0	3,371
Miscellaneous	(313)	0	(313)
Total Revenues:	93,013	89,797	3,216
Expenditures:			
Physical Environment			
ENGINEERING FEES	1,105	500	(605)
ENGINEERING-PERMITS	(313)	0	313
LEGAL SERVICES	221	500	280
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	125	150	25
AUDITORS SERVICES	821	1,069	248
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	4,163	5,400	1,238
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	17,000	18,000	1,000
REPAIR & MAINT - GENERAL	1,500	3,000	1,500
REPAIR & MAINT-TELEMETRY	764	3,000	2,236
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	350	2,000	1,650
REPAIR & MAINT - GATE	0	500	500
Other	1,818	2,442	624
Total Physical Environment	27,553	36,811	9,258
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	27,553	36,811	9,258
Excess (deficiency) of revenues over expenditures	65,460	52,986	12,474
Other financing sources (uses):			
Transfers out	(52,144)	(67,986)	15,842
Total Other financing sources (uses):	(52,144)	(67,986)	15,842
Net change in fund balance	13,316	(15,000)	28,316
Fund balances, beginning of year	258,723	0	258,723
Total Fund balances, beginning of year	258,723	0	258,723
Fund balance, end of period	272,039	(15,000)	287,039

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2C
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	122,218	123,444	(1,226)
Investment income	1,774	0	1,774
Miscellaneous	20,067	0	20,067
Total Revenues:	<u>144,059</u>	<u>123,444</u>	<u>20,615</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	1,181	0	(1,181)
ENGINEERING-PERMITS	4,824	0	(4,824)
FINANCIAL CONS./ADVISOR	125	150	25
AUDITORS SERVICES	464	604	140
TRASH DISPOSAL	0	1,000	1,000
PRESERVE/EXOTIC MAINT	30,019	40,000	9,981
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	9,257	10,000	743
Other	3,519	2,777	(742)
Total Physical Environment	<u>49,388</u>	<u>69,531</u>	<u>20,143</u>
Capital outlay			
MACHINERY & EQUIPMENT	6,257	15,000	8,743
Total Capital outlay	<u>6,257</u>	<u>15,000</u>	<u>8,743</u>
Total Expenditures:	<u>55,645</u>	<u>84,531</u>	<u>28,886</u>
Excess (deficiency) of revenues over expenditures	<u>88,414</u>	<u>38,913</u>	<u>49,501</u>
Other financing sources (uses):			
Transfers out	(30,447)	(28,913)	(1,534)
Total Other financing sources (uses):	<u>(30,447)</u>	<u>(28,913)</u>	<u>(1,534)</u>
Net change in fund balance	57,967	10,000	47,967
Fund balances, beginning of year	78,819	0	78,819
Total Fund balances, beginning of year	<u>78,819</u>	<u>0</u>	<u>78,819</u>
Fund balance, end of period	<u>136,786</u>	<u>10,000</u>	<u>126,786</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	268,561	268,833	(272)
Intergovernmental revenues	97,850	0	97,850
Investment income	5,681	0	5,681
Miscellaneous	8,356	0	8,356
Total Revenues:	<u>380,447</u>	<u>268,833</u>	<u>111,614</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	493	0	(493)
LEGAL SERVICES	1,482	500	(982)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	975	1,270	295
CHEMICAL WEED CONTROL	19,520	25,323	5,803
MOWING SERVICES	29,327	38,046	8,719
TRASH DISPOSAL	1,000	1,000	0
LANDSCAPE MAINTENANCE	1,711	2,220	509
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	179,600	216,900	37,300
REPAIR & MAINT - GENERAL	4,250	5,000	750
REPAIR & MAINT-TELEMETRY	172	2,000	1,828
REPAIR & MAINT-CULVERTS	0	5,000	5,000
REPAIR & MAINT - GATE	0	6,900	6,900
Other	3,032	3,161	129
Total Physical Environment	<u>241,562</u>	<u>312,620</u>	<u>71,058</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	2,626	2,986	360
Total Capital outlay	<u>2,626</u>	<u>2,986</u>	<u>360</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>244,188</u>	<u>315,606</u>	<u>71,418</u>
Excess (deficiency) of revenues over expenditures	<u>136,259</u>	<u>(46,773)</u>	<u>183,032</u>
Other financing sources (uses):			
Transfers out	(94,347)	(97,302)	2,956
Total Other financing sources (uses):	<u>(94,347)</u>	<u>(97,302)</u>	<u>2,956</u>
Net change in fund balance	41,913	(144,075)	185,988
Fund balances, beginning of year	<u>347,767</u>	<u>0</u>	<u>347,767</u>
Total Fund balances, beginning of year	<u>347,767</u>	<u>0</u>	<u>347,767</u>
Fund balance, end of period	<u>389,679</u>	<u>(144,075)</u>	<u>533,754</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3A
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	135,911	135,719	192
Intergovernmental revenues	0	0	0
Investment income	6,254	0	6,254
Miscellaneous	250	0	250
Total Revenues:	<u>142,415</u>	<u>135,719</u>	<u>6,696</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	2,000	2,000
LEGAL SERVICES	816	1,000	184
FINANCIAL CONS./ADVISOR	125	150	25
IT Services	0	0	0
AUDITORS SERVICES	1,134	1,477	343
CHEMICAL WEED CONTROL	5,616	7,285	1,670
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	18,955	27,064	8,109
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	5,000	5,000
REPAIR & MAINT - GATE	0	0	0
Repairs & Maint - Catch Basins	0	65,000	65,000
R&M- Aerator refurbishments	4,992	6,250	1,258
Other	22,756	27,369	4,613
Total Physical Environment	<u>54,393</u>	<u>146,845</u>	<u>92,452</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>54,393</u>	<u>146,845</u>	<u>92,452</u>
Excess (deficiency) of revenues over expenditures	<u>88,022</u>	<u>(11,126)</u>	<u>99,148</u>
Other financing sources (uses):			
Transfers out	(43,279)	(53,874)	10,595
Total Other financing sources (uses):	<u>(43,279)</u>	<u>(53,874)</u>	<u>10,595</u>
Net change in fund balance	44,742	(65,000)	109,742
Fund balances, beginning of year	464,582	0	464,582
Total Fund balances, beginning of year	<u>464,582</u>	<u>0</u>	<u>464,582</u>
Fund balance, end of period	<u>509,324</u>	<u>(65,000)</u>	<u>574,324</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 4
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	407,091	406,395	696
Intergovernmental revenues	37,360	0	37,360
Investment income	6,602	0	6,602
Miscellaneous	12,938	0	12,938
Total Revenues:	463,991	406,395	57,596
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	1,768	0	(1,768)
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,665	2,169	504
CHEMICAL WEED CONTROL	11,821	15,336	3,515
MOWING SERVICES	14,768	19,158	4,390
TRASH DISPOSAL	500	1,000	500
LANDSCAPE MAINTENANCE	3,238	4,200	963
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	27,442	52,552	25,110
REPAIR & MAINT-CANAL/LAKE	1,300	10,000	8,700
REPAIR & MAINT - GENERAL	3,115	3,000	(115)
REPAIR & MAINT-TELEMETRY	90	2,000	1,910
REPAIR & MAINT-CULVERTS	2,940	5,000	2,060
REPAIR & MAINT - GATE	16,000	16,000	0
R&M- Aerator refurbishments	11,137	12,500	1,363
Other	34,883	46,017	11,134
Total Physical Environment	130,666	189,932	59,266
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	55,500	55,500
Other	9,522	10,828	1,306
Total Capital outlay	9,522	66,328	56,806
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	140,187	256,260	116,073
Excess (deficiency) of revenues over expenditures	323,804	150,135	173,669
Other financing sources (uses):			
Transfers out	(132,283)	(150,135)	17,852
Total Other financing sources (uses):	(132,283)	(150,135)	17,852
Net change in fund balance	191,521	0	191,521
Fund balances, beginning of year	288,049	0	288,049
Total Fund balances, beginning of year	288,049	0	288,049
Fund balance, end of period	479,570	0	479,570

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	123,181	123,048	133
Intergovernmental revenues	26,600	0	26,600
Investment income	2,867	0	2,867
Miscellaneous	250	0	250
Total Revenues:	<u>152,897</u>	<u>123,048</u>	<u>29,849</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	8,919	500	(8,419)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	2,654	2,070	(584)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	653	850	197
CHEMICAL WEED CONTROL	7,513	9,008	1,495
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	3,900	1,000	(2,900)
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT - GATE	6,500	6,900	400
Other	1,209	1,186	(23)
Total Physical Environment	<u>40,399</u>	<u>36,006</u>	<u>(4,393)</u>
Capital outlay	8,837	10,049	1,212
Interest	0	0	0
Total Expenditures:	<u>49,235</u>	<u>46,055</u>	<u>(3,180)</u>
Excess (deficiency) of revenues over expenditures	<u>103,662</u>	<u>76,993</u>	<u>26,669</u>
Other financing sources (uses):			
Transfers out	(67,960)	(76,993)	9,033
Total Other financing sources (uses):	<u>(67,960)</u>	<u>(76,993)</u>	<u>9,033</u>
Net change in fund balance	35,702	0	35,702
Fund balances, beginning of year	185,907	0	185,907
Total Fund balances, beginning of year	<u>185,907</u>	<u>0</u>	<u>185,907</u>
Fund balance, end of period	<u>221,609</u>	<u>0</u>	<u>221,609</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5A
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	350,794	349,754	1,040
Intergovernmental revenues	7,478	0	7,478
Investment income	15,142	0	15,142
Miscellaneous	7,705	0	7,705
Total Revenues:	381,119	349,754	31,365
Expenditures:			
Physical Environment			
ENGINEERING FEES	238	5,000	4,763
ENGINEERING-PERMITS	968	0	(968)
LEGAL SERVICES	578	5,000	4,422
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	826	1,076	250
MARSH MAINT-LITTORAL ZONE	514	5,800	5,286
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	73,301	95,000	21,699
REPAIR & MAINT-CULVERTS	14,826	10,000	(4,826)
REPAIR & MAINT - GATE	0	0	0
Repairs & Maint - Catch Basins	125,711	165,000	39,289
Other	13,924	19,374	5,450
Total Physical Environment	255,019	340,308	85,289
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	255,019	340,308	85,289
Excess (deficiency) of revenues over expenditures	126,100	9,446	116,654
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(92,495)	(109,446)	16,951
Total Other financing sources (uses):	(92,495)	(109,446)	16,951
Net change in fund balance	33,605	(100,000)	133,605
Fund balances, beginning of year	1,217,222	0	1,217,222
Total Fund balances, beginning of year	1,217,222	0	1,217,222
Fund balance, end of period	1,250,827	(100,000)	1,350,827

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5B
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	77,076	76,919	157
Intergovernmental revenues	2,112	0	2,112
Investment income	2,233	0	2,233
Miscellaneous	0	0	0
Total Revenues:	<u>81,421</u>	<u>76,919</u>	<u>4,502</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	125	150	25
AUDITORS SERVICES	385	501	116
LANDSCAPE MAINTENANCE	3,700	4,800	1,100
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-PUMP STATN	1,660	5,832	4,172
REPAIR & MAINT-BLDG	59,075	30,075	(29,000)
REPAIR & MAINT - GENERAL	933	1,000	67
REPAIR & MAINT-TELEMTRY	0	1,000	1,000
R&M- GENERATORS	0	0	0
Other	4,066	8,936	4,870
Total Physical Environment	<u>69,943</u>	<u>57,794</u>	<u>(12,149)</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Principal	0	0	0
Total Expenditures:	<u>69,943</u>	<u>57,794</u>	<u>(12,149)</u>
Excess (deficiency) of revenues over expenditures	<u>11,478</u>	<u>19,125</u>	<u>(7,647)</u>
Other financing sources (uses):			
Transfers out	(37,857)	(36,125)	(1,732)
Total Other financing sources (uses):	<u>(37,857)</u>	<u>(36,125)</u>	<u>(1,732)</u>
Net change in fund balance	(26,379)	(17,000)	(9,379)
Fund balances, beginning of year	<u>176,880</u>	<u>0</u>	<u>176,880</u>
Total Fund balances, beginning of year	<u>176,880</u>	<u>0</u>	<u>176,880</u>
Fund balance, end of period	<u>150,501</u>	<u>(17,000)</u>	<u>167,501</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5C
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	44,229	44,178	51
Investment income	2,336	0	2,336
Total Investment income	<u>2,336</u>	<u>0</u>	<u>2,336</u>
Total Revenues:	<u>46,565</u>	<u>44,178</u>	<u>2,387</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	461	600	139
TRASH DISPOSAL	1,700	4,200	2,500
LANDSCAPE MAINTENANCE	786	1,020	234
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	2,000	2,000
REPAIR & MAINT-CULVERTS	0	10,000	10,000
Other	596	1,665	1,069
Total Physical Environment	<u>3,543</u>	<u>24,985</u>	<u>21,442</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>3,543</u>	<u>24,985</u>	<u>21,442</u>
Excess (deficiency) of revenues over expenditures	<u>43,022</u>	<u>19,193</u>	<u>23,829</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(15,324)	(19,193)	3,869
Total Other financing sources (uses):	<u>(15,324)</u>	<u>(19,193)</u>	<u>3,869</u>
Net change in fund balance	27,697	0	27,697
Fund balances, beginning of year	<u>167,939</u>	<u>0</u>	<u>167,939</u>
Total Fund balances, beginning of year	<u>167,939</u>	<u>0</u>	<u>167,939</u>
Fund balance, end of period	<u>195,637</u>	<u>0</u>	<u>195,637</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5D
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	58,480	58,422	58
Intergovernmental revenues	1,886	0	1,886
Investment income	2,697	0	2,697
Miscellaneous	0	0	0
Total Revenues:	<u>63,063</u>	<u>58,422</u>	<u>4,641</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	719	937	218
LANDSCAPE MAINTENANCE	1,850	2,400	550
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	3,417	6,332	2,915
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT-BLDG	33	50	17
REPAIR & MAINT - GENERAL	858	1,000	142
REPAIR & MAINT-TELEMETRY	420	3,000	2,580
R&M- GENERATORS	0	0	0
Other	2,122	6,827	4,705
Total Physical Environment	<u>9,420</u>	<u>21,546</u>	<u>12,126</u>
Total Expenditures:	<u>9,420</u>	<u>21,546</u>	<u>12,126</u>
Excess (deficiency) of revenues over expenditures	<u>53,643</u>	<u>36,876</u>	<u>16,767</u>
Other financing sources (uses):			
Transfers out	(31,057)	(36,876)	5,819
Total Other financing sources (uses):	<u>(31,057)</u>	<u>(36,876)</u>	<u>5,819</u>
Net change in fund balance	22,586	0	22,586
Fund balances, beginning of year	200,282	0	200,282
Total Fund balances, beginning of year	<u>200,282</u>	<u>0</u>	<u>200,282</u>
Fund balance, end of period	<u>222,868</u>	<u>0</u>	<u>222,868</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 7
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	97,741	97,644	97
Intergovernmental revenues	2,288	0	2,288
Investment income	4,062	0	4,062
Miscellaneous	5,838	0	5,838
Total Revenues:	<u>109,929</u>	<u>97,644</u>	<u>12,285</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	37	500	463
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	2,288	2,034	(254)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	573	746	173
CHEMICAL WEED CONTROL	4,154	4,980	826
MOWING SERVICES	12,862	16,686	3,824
TRASH DISPOSAL	0	1,200	1,200
LANDSCAPE MAINTENANCE	278	360	83
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	1,500	1,500
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT - GATE	0	500	500
Other	1,097	1,472	375
Total Physical Environment	<u>21,288</u>	<u>36,478</u>	<u>15,190</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	2,989	3,399	410
Total Capital outlay	<u>2,989</u>	<u>3,399</u>	<u>410</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>24,277</u>	<u>39,877</u>	<u>15,600</u>
Excess (deficiency) of revenues over expenditures	<u>85,652</u>	<u>57,767</u>	<u>27,885</u>
Other financing sources (uses):			
Transfers out	(47,393)	(57,767)	10,374
Total Other financing sources (uses):	<u>(47,393)</u>	<u>(57,767)</u>	<u>10,374</u>
Net change in fund balance	38,259	0	38,259
Fund balances, beginning of year	293,842	0	293,842
Total Fund balances, beginning of year	<u>293,842</u>	<u>0</u>	<u>293,842</u>
Fund balance, end of period	<u>332,101</u>	<u>0</u>	<u>332,101</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	97,202	97,111	91
Intergovernmental revenues	8,550	0	8,550
Investment income	3,615	0	3,615
Miscellaneous	(150)	0	(150)
Total Revenues:	<u>109,217</u>	<u>97,111</u>	<u>12,106</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	3,860	4,357	497
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	524	682	158
CHEMICAL WEED CONTROL	2,820	3,381	561
MOWING SERVICES	6,669	8,652	1,983
TRASH DISPOSAL	0	0	0
LANDSCAPE MAINTENANCE	463	600	138
SUPERVISORS EXPENSES	0	0	0
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	54	0	(54)
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	175	1,500	1,325
REPAIR & MAINT-TELEMTRY	1,124	2,000	876
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT - IRRIGATION	0	0	0
Other	1,106	1,137	31
Total Physical Environment	<u>16,793</u>	<u>28,809</u>	<u>12,016</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	1,953	2,221	268
Total Capital outlay	<u>1,953</u>	<u>2,221</u>	<u>268</u>
Interest	0	0	0
Total Expenditures:	<u>18,746</u>	<u>31,030</u>	<u>12,284</u>
Excess (deficiency) of revenues over expenditures	<u>90,471</u>	<u>66,081</u>	<u>24,390</u>
Other financing sources (uses):			
Transfers out	(56,491)	(66,081)	9,590
Total Other financing sources (uses):	<u>(56,491)</u>	<u>(66,081)</u>	<u>9,590</u>
Net change in fund balance	33,980	0	33,980
Fund balances, beginning of year	<u>264,584</u>	<u>0</u>	<u>264,584</u>
Total Fund balances, beginning of year	<u>264,584</u>	<u>0</u>	<u>264,584</u>
Fund balance, end of period	<u>298,564</u>	<u>0</u>	<u>298,564</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	608,688	607,024	1,664
Intergovernmental revenues	0	0	0
Investment income	15,768	0	15,768
Miscellaneous	5,634	0	5,634
Total Revenues:	<u>630,091</u>	<u>607,024</u>	<u>23,067</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	375	1,000	626
ENGINEERING-PERMITS	1,267	0	(1,267)
LEGAL SERVICES	1,403	1,000	(403)
WATER QUALITY	1,168	0	(1,168)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	2,973	3,873	900
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	17,023	22,105	5,082
MOWING SERVICES	10,480	13,596	3,116
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	2,255	2,925	670
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	87,376	115,950	28,574
UPLAND MAINTENANCE	6,679	10,475	3,796
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	45,735	62,280	16,545
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	1,440	7,000	5,560
REPAIR & MAINT-TELEMETRY	2,590	3,000	410
REPAIR & MAINT-ROADS	23,120	15,000	(8,120)
REPAIR & MAINT-CULVERTS	2,300	0	(2,300)
REPAIR & MAINT - GATE	0	0	0
R&M- Aerator refurbishments	12,051	12,500	449
R & M PRESERVE STRUCTURES	26,404	30,000	3,596
Other	64,528	68,692	4,164
Total Physical Environment	<u>309,166</u>	<u>379,646</u>	<u>70,480</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
MACHINERY & EQUIPMENT	51,309	55,500	4,191
Other	0	0	0
Total Capital outlay	<u>51,309</u>	<u>55,500</u>	<u>4,191</u>
Principal	0	0	0
Total Expenditures:	<u>360,476</u>	<u>435,146</u>	<u>74,670</u>
Excess (deficiency) of revenues over expenditures	<u>269,615</u>	<u>171,878</u>	<u>97,737</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2018 Through 8/31/2019
(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>(140,519)</u>	<u>(168,178)</u>	<u>27,659</u>
Total Other financing sources (uses):	<u>(140,519)</u>	<u>(168,178)</u>	<u>27,659</u>
Net change in fund balance	129,096	3,700	125,396
Fund balances, beginning of year	1,056,920	0	1,056,920
Total Fund balances, beginning of year	<u>1,056,920</u>	<u>0</u>	<u>1,056,920</u>
Fund balance, end of period	<u><u>1,186,016</u></u>	<u><u>3,700</u></u>	<u><u>1,182,316</u></u>

Northern Palm Beach County Improvement District

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

Unit 9B

From 10/1/2018 Through 8/31/2019

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	420,601	420,024	577
Intergovernmental revenues	0	0	0
Investment income	10,825	0	10,825
Miscellaneous	<u>(175)</u>	<u>0</u>	<u>(175)</u>
Total Revenues:	<u>431,251</u>	<u>420,024</u>	<u>11,227</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	125	150	25
AUDITORS SERVICES	2,325	3,028	703
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	7,272	9,443	2,171
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	1,576	2,045	469
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	84,826	115,950	31,124
UPLAND MAINTENANCE	16,326	25,605	9,279
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	24,612	27,064	2,452
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	634	7,000	6,366
REPAIR & MAINT-TELEMTRY	298	3,000	2,702
REPAIR & MAINT-ROADS	16,320	15,000	(1,320)
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	0	0
R & M PRESERVE STRUCTURES	110	30,000	29,890
Other	<u>42,011</u>	<u>43,549</u>	<u>1,538</u>
Total Physical Environment	<u>196,436</u>	<u>289,084</u>	<u>92,648</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>196,436</u>	<u>289,084</u>	<u>92,648</u>
Excess (deficiency) of revenues over expenditures	<u>234,815</u>	<u>130,940</u>	<u>103,875</u>
Other financing sources (uses):			
Transfers out	<u>(111,148)</u>	<u>(130,940)</u>	<u>19,792</u>
Total Other financing sources (uses):	<u>(111,148)</u>	<u>(130,940)</u>	<u>19,792</u>
Net change in fund balance	123,667	0	123,667
Fund balances, beginning of year	709,417	0	709,417

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 9B
 From 10/1/2018 Through 8/31/2019
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	709,417	0	709,417
Fund balance, end of period	833,084	0	833,084

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	2,240,589	2,233,917	6,672
Intergovernmental revenues	14,519	0	14,519
Investment income	46,176	0	46,176
Miscellaneous	3,895	0	3,895
Total Revenues:	2,305,178	2,233,917	71,261
Expenditures:			
Physical Environment			
ENGINEERING FEES	17,658	50,000	32,343
ENGINEERING-PERMITS	500	0	(500)
LEGAL SERVICES	11,582	5,000	(6,582)
WATER QUALITY	10,735	9,656	(1,079)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	9,169	11,944	2,775
MARSH MAINT-LITTORAL ZONE	292,391	349,750	57,359
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	4,825	6,260	1,435
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	10,949	53,000	42,051
REPAIR & MAINT-AERATORS	126,500	166,688	40,188
REPAIR & MAINT-PUMP STATN	31,943	15,995	(15,948)
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	3,775	10,000	6,225
REPAIR & MAINT-BLDG	255	10,300	10,045
REPAIR & MAINT - GENERAL	4,090	5,000	910
REPAIR & MAINT-TELEMETRY	1,124	5,000	3,876
REPAIR & MAINT-ROADS	122,237	246,000	123,763
REPAIR & MAINT-CULVERTS	0	4,000	4,000
REPAIR & MAINT - GATE	0	500	500
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	0	80,000	80,000
R&M- Aerator refurbishments	25,214	31,250	6,037
R&M- GENERATORS	0	0	0
Other	177,189	278,822	101,633
Total Physical Environment	1,059,748	1,593,486	533,738
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	55,000	55,000
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	47,550	55,500	7,950
Other	6,180	7,028	848
Total Capital outlay	53,730	117,528	63,798
Principal	158,439	158,439	(0)
Interest	42,607	35,056	(7,551)
Total Expenditures:	1,314,523	1,904,509	589,986

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2018 Through 8/31/2019
(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>990,655</u>	<u>329,408</u>	<u>661,247</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(450,878)	(535,408)	84,530
Capital contributions from landowners	16,038	0	16,038
Total Other financing sources (uses):	<u>(434,840)</u>	<u>(535,408)</u>	<u>100,568</u>
Net change in fund balance	555,815	(206,000)	761,815
Fund balances, beginning of year	<u>2,745,698</u>	<u>0</u>	<u>2,745,698</u>
Total Fund balances, beginning of year	<u>2,745,698</u>	<u>0</u>	<u>2,745,698</u>
Fund balance, end of period	<u><u>3,301,513</u></u>	<u><u>(206,000)</u></u>	<u><u>3,507,513</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	49,022	48,918	104
Intergovernmental revenues	5,700	0	5,700
Investment income	2,002	0	2,002
Miscellaneous	0	0	0
Total Revenues:	<u>56,724</u>	<u>48,918</u>	<u>7,806</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	270	352	82
CHEMICAL WEED CONTROL	140	167	28
MOWING SERVICES	1,667	2,163	496
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	740	960	220
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	500	500	0
REPAIR & MAINT-TELEMETRY	0	2,000	2,000
REPAIR & MAINT - GATE	8	0	(8)
Other	482	487	5
Total Physical Environment	<u>3,807</u>	<u>7,879</u>	<u>4,072</u>
Capital outlay	2,164	2,461	297
Total Expenditures:	<u>5,971</u>	<u>10,340</u>	<u>4,369</u>
Excess (deficiency) of revenues over expenditures	<u>50,753</u>	<u>38,578</u>	<u>12,175</u>
Other financing sources (uses):			
Transfers out	(34,035)	(38,578)	4,543
Total Other financing sources (uses):	<u>(34,035)</u>	<u>(38,578)</u>	<u>4,543</u>
Net change in fund balance	16,717	0	16,717
Fund balances, beginning of year	148,305	0	148,305
Total Fund balances, beginning of year	<u>148,305</u>	<u>0</u>	<u>148,305</u>
Fund balance, end of period	<u>165,022</u>	<u>0</u>	<u>165,022</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12A
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	19,989	19,977	12
Intergovernmental revenues	0	0	0
Investment income	1,284	0	1,284
Miscellaneous	250	0	250
Total Revenues:	<u>21,523</u>	<u>19,977</u>	<u>1,546</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	109	142	33
CHEMICAL WEED CONTROL	744	966	222
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	717	5,726	5,009
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
Other	1,068	1,445	377
Total Physical Environment	<u>2,638</u>	<u>12,279</u>	<u>9,641</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>2,638</u>	<u>12,279</u>	<u>9,641</u>
Excess (deficiency) of revenues over expenditures	<u>18,885</u>	<u>7,698</u>	<u>11,187</u>
Other financing sources (uses):			
Transfers out	(6,859)	(8,698)	1,839
Total Other financing sources (uses):	<u>(6,859)</u>	<u>(8,698)</u>	<u>1,839</u>
Net change in fund balance	12,026	(1,000)	13,026
Fund balances, beginning of year	96,823	0	96,823
Total Fund balances, beginning of year	<u>96,823</u>	<u>0</u>	<u>96,823</u>
Fund balance, end of period	<u>108,849</u>	<u>(1,000)</u>	<u>109,849</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	705,288	703,042	2,246
Intergovernmental revenues	12,363	0	12,363
Investment income	8,805	0	8,805
Miscellaneous	4,371	0	4,371
Total Revenues:	<u>730,827</u>	<u>703,042</u>	<u>27,785</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	1,361	3,000	1,640
ENGINEERING-PERMITS	1,237	0	(1,237)
LEGAL SERVICES	37,229	500	(36,729)
WATER QUALITY	2,776	2,518	(258)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	2,400	0	(2,400)
AUDITORS SERVICES	3,193	4,159	966
CHEMICAL WEED CONTROL	25,318	32,845	7,527
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	3,811	4,944	1,133
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	998	1,295	297
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	94,305	122,440	28,135
REPAIR & MAINT-PUMP STATN	8,720	8,332	(388)
REPAIR & MAINT-CANAL/LAKE	1,680	10,000	8,320
REPAIR & MAINT-BLDG	105	2,160	2,055
REPAIR & MAINT - GENERAL	1,158	4,000	2,842
REPAIR & MAINT-TELEMTRY	0	3,000	3,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	0	0
R&M- GENERATORS	0	0	0
Other	115,857	140,391	24,534
Total Physical Environment	<u>300,147</u>	<u>340,584</u>	<u>40,437</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	57,795	130,000	72,205
MACHINERY & EQUIPMENT	16,807	19,000	2,193
Other	1,235	1,405	170
Total Capital outlay	<u>75,837</u>	<u>150,405</u>	<u>74,568</u>
Principal	85,085	85,085	(0)
Interest	22,881	18,826	(4,055)
Total Expenditures:	<u>483,951</u>	<u>594,900</u>	<u>110,949</u>
Excess (deficiency) of revenues over expenditures	<u>246,876</u>	<u>108,142</u>	<u>138,734</u>
Other financing sources (uses):			
Transfers out	(127,323)	(148,142)	20,819
Total Other financing sources (uses):	<u>(127,323)</u>	<u>(148,142)</u>	<u>20,819</u>
Net change in fund balance	<u>119,553</u>	<u>(40,000)</u>	<u>159,553</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 14
 From 10/1/2018 Through 8/31/2019
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	367,091	0	367,091
Total Fund balances, beginning of year	367,091	0	367,091
Fund balance, end of period	486,644	(40,000)	526,644

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	617,157	613,373	3,784
Intergovernmental revenues	18,660	0	18,660
Investment income	5,840	0	5,840
Miscellaneous	4,551	0	4,551
Total Revenues:	<u>646,207</u>	<u>613,373</u>	<u>32,834</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	1,875	500	(1,375)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	2,371	3,088	717
CHEMICAL WEED CONTROL	48,628	63,085	14,457
MOWING SERVICES	7,622	9,888	2,266
TRASH DISPOSAL	7,650	11,000	3,350
LANDSCAPE MAINTENANCE	1,341	1,740	399
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	77,024	123,560	46,536
REPAIR & MAINT-CANAL/LAKE	3,429	10,000	6,571
REPAIR & MAINT - GENERAL	500	10,000	9,500
REPAIR & MAINT-TELEMETRY	0	2,000	2,000
REPAIR & MAINT-ROADS	7,500	0	(7,500)
REPAIR & MAINT-CULVERTS	48,436	12,500	(35,936)
REPAIR & MAINT - GATE	0	13,800	13,800
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	12,500	12,500
Other	117,050	127,191	10,141
Total Physical Environment	<u>323,425</u>	<u>401,352</u>	<u>77,927</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	74,000	74,000
Other	5,250	5,970	720
Total Capital outlay	<u>5,250</u>	<u>79,970</u>	<u>74,720</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>328,675</u>	<u>481,322</u>	<u>152,647</u>
Excess (deficiency) of revenues over expenditures	<u>317,532</u>	<u>132,051</u>	<u>185,481</u>
Other financing sources (uses):			
Transfers out	(115,578)	(132,051)	16,473
Total Other financing sources (uses):	<u>(115,578)</u>	<u>(132,051)</u>	<u>16,473</u>
Net change in fund balance	201,954	0	201,954
Fund balances, beginning of year	<u>153,695</u>	<u>0</u>	<u>153,695</u>
Total Fund balances, beginning of year	<u>153,695</u>	<u>0</u>	<u>153,695</u>
Fund balance, end of period	<u>355,649</u>	<u>0</u>	<u>355,649</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

Current Year Actual	Total Budget - Original	Total Budget Variance - Original
---------------------	----------------------------	-------------------------------------

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	718,645	711,891	6,754
Intergovernmental revenues	6,650	0	6,650
Investment income	18,441	0	18,441
Miscellaneous	26,590	0	26,590
Total Revenues:	<u>770,325</u>	<u>711,891</u>	<u>58,434</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	2,774	3,000	226
ENGINEERING-PERMITS	6,923	0	(6,923)
ENVIRONMENTAL LIASON	0	22,000	22,000
LEGAL SERVICES	14,826	5,000	(9,826)
WATER QUALITY	4,481	3,337	(1,144)
FINANCIAL CONS./ADVISOR	125	150	25
AUDITORS SERVICES	3,055	3,979	924
MARSH MAINT-LITTORAL ZONE	308	3,480	3,172
CHEMICAL WEED CONTROL	8,593	11,148	2,555
MOWING SERVICES	39,877	51,732	11,855
SECURITY SERVICES	260,571	260,572	1
TRASH DISPOSAL	0	7,500	7,500
LANDSCAPE MAINTENANCE	5,840	7,577	1,737
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	5,599	15,000	9,401
REPAIR & MAINT-CANAL/LAKE	850	20,000	19,150
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-ROADS	28,162	37,500	9,338
REPAIR & MAINT-CULVERTS	11,174	15,000	3,826
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	48,750	102,000	53,250
Other	16,278	14,619	(1,659)
Total Physical Environment	<u>458,186</u>	<u>585,094</u>	<u>126,908</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	960	1,092	132
Total Capital outlay	<u>960</u>	<u>1,092</u>	<u>132</u>
Principal	0	0	0
Total Expenditures:	<u>459,146</u>	<u>586,186</u>	<u>127,040</u>
Excess (deficiency) of revenues over expenditures	<u>311,179</u>	<u>125,705</u>	<u>185,474</u>
Other financing sources (uses):			
Transfers out	(111,541)	(125,705)	14,164
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(111,541)</u>	<u>(125,705)</u>	<u>14,164</u>
Net change in fund balance	<u>199,638</u>	<u>0</u>	<u>199,638</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 16
 From 10/1/2018 Through 8/31/2019
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	1,213,234	0	1,213,234
Total Fund balances, beginning of year	1,213,234	0	1,213,234
Fund balance, end of period	1,412,873	0	1,412,873

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,475,211	1,472,474	2,737
Intergovernmental revenues	120,753	0	120,753
Investment income	28,124	0	28,124
Miscellaneous	3,871	0	3,871
Total Revenues:	1,627,958	1,472,474	155,484
Expenditures:			
Physical Environment			
ENGINEERING FEES	1,634	30,000	28,367
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	66,038	50,000	(16,038)
LEGAL - SPECIAL SERVICES	24,100	0	(24,100)
WATER QUALITY	75,782	90,000	14,218
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	6,151	8,013	1,862
MARSH MAINT-LITTORAL ZONE	266,215	319,460	53,245
CHEMICAL WEED CONTROL	124,988	150,051	25,063
TRASH DISPOSAL	271	1,300	1,029
LANDSCAPE MAINTENANCE	4,822	6,255	1,433
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	78,559	116,420	37,861
REPAIR & MAINT-PUMP STATN	19,607	26,663	7,056
REPAIR & MAINT-CANAL/LAKE	3,200	5,000	1,800
REPAIR & MAINT-BLDG	115	8,175	8,060
REPAIR & MAINT - GENERAL	4,960	5,000	40
REPAIR & MAINT-TELEMETRY	1,774	5,000	3,226
REPAIR & MAINT-ROADS	51,843	124,000	72,157
REPAIR & MAINT-CULVERTS	0	10,000	10,000
REPAIR & MAINT - GATE	0	1,000	1,000
Repairs & Maint - Catch Basins	0	50,000	50,000
R&M- Aerator refurbishments	14,978	18,750	3,772
R&M- GENERATORS	0	0	0
Other	160,192	212,426	52,234
Total Physical Environment	905,227	1,237,513	332,286
Capital outlay			
BUILDINGS	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	2,526	2,872	346
Total Capital outlay	2,526	2,872	346
Principal	0	0	0
Total Expenditures:	907,753	1,240,385	332,632
Excess (deficiency) of revenues over expenditures	720,205	232,089	488,116

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers in	0	0	0
Transfers out	(253,670)	(307,089)	53,419
Capital contributions from landowners	12,246	0	12,246
Total Other financing sources (uses):	<u>(241,424)</u>	<u>(307,089)</u>	<u>65,665</u>
Net change in fund balance	478,781	(75,000)	553,781
Fund balances, beginning of year	1,599,960	0	1,599,960
Total Fund balances, beginning of year	<u>1,599,960</u>	<u>0</u>	<u>1,599,960</u>
Fund balance, end of period	<u><u>2,078,741</u></u>	<u><u>(75,000)</u></u>	<u><u>2,153,741</u></u>

Northern Palm Beach County Improvement District

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

Unit 19

From 10/1/2018 Through 8/31/2019

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	280,484	280,173	311
Intergovernmental revenues	0	0	0
Investment income	5,140	0	5,140
Miscellaneous	1,890	0	1,890
Total Revenues:	<u>287,513</u>	<u>280,173</u>	<u>7,340</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	300	1,000	701
ENGINEERING-PERMITS	2,735	0	(2,735)
LEGAL SERVICES	1,430	500	(930)
WATER QUALITY	9,350	8,467	(883)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,713	2,232	519
MARSH MAINT-LITTORAL ZONE	1,003	5,800	4,797
CHEMICAL WEED CONTROL	17,478	22,674	5,196
MOWING SERVICES	3,335	4,326	991
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	601	780	179
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	6,699	12,000	5,301
REPAIR & MAINT-AERATORS	28,341	37,368	9,027
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT - GENERAL	1,250	2,000	750
REPAIR & MAINT-TELEMETRY	1,084	2,000	916
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	5,263	6,250	987
Other	37,094	48,528	11,434
Total Physical Environment	<u>117,674</u>	<u>165,175</u>	<u>47,501</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	5,756	75,500	69,744
Other	1,543	1,755	212
Total Capital outlay	<u>7,299</u>	<u>77,255</u>	<u>69,956</u>
Interest	0	0	0
Total Expenditures:	<u>124,973</u>	<u>242,430</u>	<u>117,457</u>
Excess (deficiency) of revenues over expenditures	<u>162,540</u>	<u>37,743</u>	<u>124,797</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(93,194)	(113,243)	20,049
Total Other financing sources (uses):	<u>(93,194)</u>	<u>(113,243)</u>	<u>20,049</u>
Net change in fund balance	69,346	(75,500)	144,846
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 19
 From 10/1/2018 Through 8/31/2019
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	315,183	0	315,183
Total Fund balances, beginning of year	315,183	0	315,183
Fund balance, end of period	384,529	(75,500)	460,029

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19A
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	57,200	57,189	11
Investment income	5,111	0	5,111
Miscellaneous	0	0	0
Total Revenues:	<u>62,311</u>	<u>57,189</u>	<u>5,122</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	2,769	500	(2,269)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	58	75	17
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	3,135	5,000	1,865
REPAIR & MAINT-TELEMETRY	0	0	0
Other	569	564	(5)
Total Physical Environment	<u>6,530</u>	<u>6,639</u>	<u>109</u>
Capital outlay			
MACHINERY & EQUIPMENT	10,477	40,000	29,523
Total Capital outlay	<u>10,477</u>	<u>40,000</u>	<u>29,523</u>
Total Expenditures:	<u>17,007</u>	<u>46,639</u>	<u>29,632</u>
Excess (deficiency) of revenues over expenditures	<u>45,303</u>	<u>10,550</u>	<u>34,753</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(11,025)	(10,550)	(475)
Total Other financing sources (uses):	<u>(11,025)</u>	<u>(10,550)</u>	<u>(475)</u>
Net change in fund balance	34,278	0	34,278
Fund balances, beginning of year	<u>398,472</u>	<u>0</u>	<u>398,472</u>
Total Fund balances, beginning of year	<u>398,472</u>	<u>0</u>	<u>398,472</u>
Fund balance, end of period	<u>432,750</u>	<u>0</u>	<u>432,750</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 20
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	55,888	55,717	171
Intergovernmental revenues	9,500	0	9,500
Investment income	3,172	0	3,172
Miscellaneous	1,899	0	1,899
Total Revenues:	<u>70,459</u>	<u>55,717</u>	<u>14,742</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	678	1,000	323
ENGINEERING-PERMITS	1,537	0	(1,537)
LEGAL SERVICES	490	500	10
SPECIAL SERVICES	0	0	0
WATER QUALITY	875	1,620	745
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	491	639	148
CHEMICAL WEED CONTROL	4,477	5,807	1,330
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	11,050	2,000	(9,050)
REPAIR & MAINT - GENERAL	5,150	7,000	1,850
Other	486	388	(98)
Total Physical Environment	<u>25,232</u>	<u>19,454</u>	<u>(5,778)</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	417	474	57
Total Capital outlay	<u>417</u>	<u>474</u>	<u>57</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>25,649</u>	<u>19,928</u>	<u>(5,721)</u>
Excess (deficiency) of revenues over expenditures	<u>44,810</u>	<u>35,789</u>	<u>9,021</u>
Other financing sources (uses):			
Transfers out	(13,367)	(15,789)	2,422
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(13,367)</u>	<u>(15,789)</u>	<u>2,422</u>
Net change in fund balance	<u>31,442</u>	<u>20,000</u>	<u>11,442</u>
Fund balances, beginning of year	<u>229,694</u>	<u>0</u>	<u>229,694</u>
Total Fund balances, beginning of year	<u>229,694</u>	<u>0</u>	<u>229,694</u>
Fund balance, end of period	<u>261,136</u>	<u>20,000</u>	<u>241,136</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	445,671	445,074	597
Intergovernmental revenues	5,333	0	5,333
Investment income	13,443	0	13,443
Miscellaneous	(256)	0	(256)
Total Revenues:	<u>464,190</u>	<u>445,074</u>	<u>19,116</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	431	0	(431)
LEGAL SERVICES	0	1,000	1,000
WATER QUALITY	5,727	4,542	(1,185)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	2,014	2,624	610
MARSH MAINT-LITTORAL ZONE	10,960	23,200	12,240
CHEMICAL WEED CONTROL	38,984	50,574	11,590
LANDSCAPE MAINTENANCE	278	360	83
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	66,482	80,000	13,518
REPAIR & MAINT-AERATORS	6,799	20,347	13,548
REPAIR & MAINT-PUMP STATN	379	8,332	7,953
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	600	3,000	2,400
REPAIR & MAINT-BLDG	92	8,140	8,048
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	1,783	2,000	217
REPAIR & MAINT-TELEMETRY	313	5,000	4,687
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	6,704	12,500	5,796
REPAIR & MAINT - GATE	0	0	0
R&M- GENERATORS	0	0	0
Other	12,686	36,122	23,436
Total Physical Environment	<u>154,231</u>	<u>267,741</u>	<u>113,510</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	176,020	176,020
Other	329	374	45
Total Capital outlay	<u>329</u>	<u>176,394</u>	<u>176,065</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>154,560</u>	<u>444,135</u>	<u>289,575</u>
Excess (deficiency) of revenues over expenditures	<u>309,630</u>	<u>939</u>	<u>308,691</u>
Other financing sources (uses):			
Transfers out	(137,175)	(176,959)	39,784

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2018 Through 8/31/2019
(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>(137,175)</u>	<u>(176,959)</u>	<u>39,784</u>
Net change in fund balance	172,455	(176,020)	348,475
Fund balances, beginning of year	<u>912,758</u>	<u>0</u>	<u>912,758</u>
Total Fund balances, beginning of year	<u>912,758</u>	<u>0</u>	<u>912,758</u>
Fund balance, end of period	<u>1,085,213</u>	<u>(176,020)</u>	<u>1,261,233</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	169,587	169,250	337
Intergovernmental revenues	0	0	0
Investment income	3,465	0	3,465
Miscellaneous	0	0	0
Total Revenues:	<u>173,052</u>	<u>169,250</u>	<u>3,802</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	948	1,235	287
MARSH MAINT-LITTORAL ZONE	1,027	11,600	10,573
CHEMICAL WEED CONTROL	9,648	12,516	2,868
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	370	480	110
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	239	0	(239)
PRESERVE/EXOTIC MAINT	59,085	60,000	915
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	840	5,000	4,160
REPAIR & MAINT - GENERAL	200	3,000	2,800
REPAIR & MAINT-TELEMETRY	0	5,000	5,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	1,794	1,917	123
Total Physical Environment	<u>74,152</u>	<u>107,248</u>	<u>33,096</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	769	874	105
Total Capital outlay	<u>769</u>	<u>874</u>	<u>105</u>
Total Expenditures:	<u>74,921</u>	<u>108,122</u>	<u>33,201</u>
Excess (deficiency) of revenues over expenditures	<u>98,131</u>	<u>61,128</u>	<u>37,003</u>
Other financing sources (uses):			
Transfers out	(59,524)	(65,128)	5,604
Total Other financing sources (uses):	<u>(59,524)</u>	<u>(65,128)</u>	<u>5,604</u>
Net change in fund balance	38,608	(4,000)	42,608
Fund balances, beginning of year	216,452	0	216,452
Total Fund balances, beginning of year	<u>216,452</u>	<u>0</u>	<u>216,452</u>
Fund balance, end of period	<u>255,060</u>	<u>(4,000)</u>	<u>259,060</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	201,411	201,038	373
Intergovernmental revenues	10,766	0	10,766
Investment income	11,097	0	11,097
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues:	<u>223,274</u>	<u>201,038</u>	<u>22,236</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	1,034	1,347	313
MARSH MAINT-LITTORAL ZONE	1,027	11,600	10,573
CHEMICAL WEED CONTROL	16,098	20,468	4,370
MOWING SERVICES	11,433	14,832	3,399
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	2,420	3,140	720
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	266	14,000	13,734
REPAIR & MAINT-AERATORS	387	6,452	6,065
REPAIR & MAINT-PUMP STATN	2,412	15,332	12,920
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	850	5,000	4,150
REPAIR & MAINT-BLDG	59	5,090	5,031
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	958	1,000	42
REPAIR & MAINT-TELEMTRY	0	3,000	3,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	2,000	2,000
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- GENERATORS	0	0	0
Other	<u>9,344</u>	<u>15,265</u>	<u>5,921</u>
Total Physical Environment	<u>46,289</u>	<u>120,526</u>	<u>74,237</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	48,375	0	(48,375)
MACHINERY & EQUIPMENT	2,187	83,600	81,413
Other	<u>474</u>	<u>539</u>	<u>65</u>
Total Capital outlay	<u>51,036</u>	<u>84,139</u>	<u>33,103</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>97,325</u>	<u>204,665</u>	<u>107,340</u>
Excess (deficiency) of revenues over expenditures	<u>125,950</u>	<u>(3,627)</u>	<u>129,577</u>
Other financing sources (uses):			
Transfers in	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(67,847)	(81,373)	13,526
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(67,847)</u>	<u>(81,373)</u>	<u>13,526</u>
Net change in fund balance	58,103	(85,000)	143,103
Fund balances, beginning of year			
	<u>862,591</u>	<u>0</u>	<u>862,591</u>
Total Fund balances, beginning of year	<u>862,591</u>	<u>0</u>	<u>862,591</u>
Fund balance, end of period	<u><u>920,694</u></u>	<u><u>(85,000)</u></u>	<u><u>1,005,694</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 27B
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	162,907	162,613	294
Investment income	<u>2,279</u>	<u>0</u>	<u>2,279</u>
Total Investment income	<u>2,279</u>	<u>0</u>	<u>2,279</u>
Total Revenues:	<u>165,185</u>	<u>162,613</u>	<u>2,572</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	794	500	(294)
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	125	150	25
AUDITORS SERVICES	900	1,173	273
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	514	5,800	5,286
CHEMICAL WEED CONTROL	1,973	2,712	739
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	32,501	40,000	7,499
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	32	2,000	1,968
R & M PRESERVE STRUCTURES	0	0	0
Other	<u>2,113</u>	<u>2,134</u>	<u>21</u>
Total Physical Environment	<u>38,951</u>	<u>55,719</u>	<u>16,768</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	<u>588</u>	<u>668</u>	<u>80</u>
Total Capital outlay	<u>588</u>	<u>668</u>	<u>80</u>
Total Expenditures:	<u>39,539</u>	<u>56,387</u>	<u>16,848</u>
Excess (deficiency) of revenues over expenditures	<u>125,646</u>	<u>106,226</u>	<u>19,420</u>
Other financing sources (uses):			
Transfers out	<u>(38,943)</u>	<u>(46,226)</u>	<u>7,283</u>
Total Other financing sources (uses):	<u>(38,943)</u>	<u>(46,226)</u>	<u>7,283</u>
Net change in fund balance	86,704	60,000	26,704
Fund balances, beginning of year	<u>86,301</u>	<u>0</u>	<u>86,301</u>
Total Fund balances, beginning of year	<u>86,301</u>	<u>0</u>	<u>86,301</u>
Fund balance, end of period	<u>173,005</u>	<u>60,000</u>	<u>113,005</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 29
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	36,866	36,842	24
Intergovernmental revenues	0	0	0
Investment income	2,467	0	2,467
Miscellaneous	250	0	250
Total Revenues:	<u>39,583</u>	<u>36,842</u>	<u>2,741</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	198	258	60
MARSH MAINT-LITTORAL ZONE	103	1,160	1,057
CHEMICAL WEED CONTROL	3,945	5,118	1,173
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	6,698	11,000	4,302
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
Other	366	365	(1)
Total Physical Environment	<u>11,309</u>	<u>19,401</u>	<u>8,092</u>
Capital outlay	143	163	20
Total Expenditures:	<u>11,453</u>	<u>19,564</u>	<u>8,111</u>
Excess (deficiency) of revenues over expenditures	<u>28,130</u>	<u>17,278</u>	<u>10,852</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(15,250)	(17,278)	2,028
Total Other financing sources (uses):	<u>(15,250)</u>	<u>(17,278)</u>	<u>2,028</u>
Net change in fund balance	12,880	0	12,880
Fund balances, beginning of year	188,805	0	188,805
Total Fund balances, beginning of year	<u>188,805</u>	<u>0</u>	<u>188,805</u>
Fund balance, end of period	<u>201,685</u>	<u>0</u>	<u>201,685</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	1,055,235	1,053,199	2,036
Intergovernmental revenues	5,950	0	5,950
Investment income	67,213	0	67,213
Miscellaneous	15,784	0	15,784
Total Revenues:	<u>1,144,182</u>	<u>1,053,199</u>	<u>90,983</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	63,296	200,000	136,704
ENGINEERING-PERMITS	4,669	0	(4,669)
LEGAL SERVICES	32,792	10,000	(22,792)
WATER QUALITY	2,493	2,266	(227)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,037	3,956	919
LANDSCAPE MAINTENANCE	463	600	138
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	128,868	175,090	46,222
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	23,987	15,000	(8,987)
REPAIR & MAINT - GENERAL	4,783	5,000	217
REPAIR & MAINT-TELEMETRY	0	7,000	7,000
REPAIR & MAINT-ROADS	14,280	12,500	(1,780)
REPAIR & MAINT-CULVERTS	0	10,000	10,000
REPAIR & MAINT - GATE	0	0	0
Repairs & Maint - Catch Basins	24,758	170,000	145,242
R&M- Aerator refurbishments	21,868	25,000	3,132
Other	180,852	200,743	19,891
Total Physical Environment	<u>506,145</u>	<u>842,155</u>	<u>336,010</u>
Capital outlay			
BUILDINGS	465,584	1,000,000	534,416
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	225,347	1,000,000	774,653
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	106,047	111,000	4,953
Other	924	1,051	127
Total Capital outlay	<u>797,902</u>	<u>2,112,051</u>	<u>1,314,149</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>1,304,047</u>	<u>2,954,206</u>	<u>1,650,159</u>
Excess (deficiency) of revenues over expenditures	<u>(159,865)</u>	<u>(1,901,007)</u>	<u>1,741,142</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(164,352)	(161,511)	(2,841)
Total Other financing sources (uses):	<u>(164,352)</u>	<u>(161,511)</u>	<u>(2,841)</u>
Net change in fund balance	<u>(324,217)</u>	<u>(2,062,518)</u>	<u>1,738,301</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	5,414,282	0	5,414,282
Total Fund balances, beginning of year	5,414,282	0	5,414,282
Fund balance, end of period	5,090,065	(2,062,518)	7,152,583

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	14,157	14,083	74
Intergovernmental revenues	0	0	0
Investment income	389	0	389
Miscellaneous	200	0	200
Total Revenues:	<u>14,746</u>	<u>14,083</u>	<u>663</u>
Expenditures:			
Physical Environment			
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	68	88	20
CHEMICAL WEED CONTROL	1,294	1,551	257
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	0	5,000	5,000
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	136	140	4
Total Physical Environment	<u>3,165</u>	<u>9,692</u>	<u>6,527</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	62	70	8
Total Capital outlay	<u>62</u>	<u>70</u>	<u>8</u>
Total Expenditures:	<u>3,227</u>	<u>9,762</u>	<u>6,535</u>
Excess (deficiency) of revenues over expenditures	<u>11,520</u>	<u>4,321</u>	<u>7,199</u>
Other financing sources (uses):			
Transfers out	(5,046)	(5,321)	275
Total Other financing sources (uses):	<u>(5,046)</u>	<u>(5,321)</u>	<u>275</u>
Net change in fund balance	6,473	(1,000)	7,473
Fund balances, beginning of year	<u>24,479</u>	<u>0</u>	<u>24,479</u>
Total Fund balances, beginning of year	<u>24,479</u>	<u>0</u>	<u>24,479</u>
Fund balance, end of period	<u>30,952</u>	<u>(1,000)</u>	<u>31,952</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32A
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	4,942	4,924	18
Investment income	392	0	392
Total Investment income	392	0	392
Total Revenues:	<u>5,333</u>	<u>4,924</u>	<u>409</u>
Expenditures:			
Physical Environment			
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	16	21	5
MOWING SERVICES	1,667	2,163	496
SECURITY SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	4,470	5,000	530
Other	48	48	0
Total Physical Environment	<u>6,201</u>	<u>7,232</u>	<u>1,031</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>6,201</u>	<u>7,232</u>	<u>1,031</u>
Excess (deficiency) of revenues over expenditures	<u>(868)</u>	<u>(2,308)</u>	<u>1,440</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(633)	(692)	59
Total Other financing sources (uses):	<u>(633)</u>	<u>(692)</u>	<u>59</u>
Net change in fund balance	<u>(1,500)</u>	<u>(3,000)</u>	<u>1,500</u>
Fund balances, beginning of year	<u>34,103</u>	<u>0</u>	<u>34,103</u>
Total Fund balances, beginning of year	<u>34,103</u>	<u>0</u>	<u>34,103</u>
Fund balance, end of period	<u>32,603</u>	<u>(3,000)</u>	<u>35,603</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 33
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	13,342	13,316	26
Intergovernmental revenues	0	0	0
Investment income	776	0	776
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues:	<u>14,118</u>	<u>13,316</u>	<u>802</u>
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	73	95	22
CHEMICAL WEED CONTROL	1,454	1,743	289
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	1,275	4,000	2,725
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	2,234	2,500	266
Other	<u>133</u>	<u>132</u>	<u>(1)</u>
Total Physical Environment	5,169	8,970	3,801
Capital outlay	<u>85</u>	<u>97</u>	<u>12</u>
Total Expenditures:	<u>5,254</u>	<u>9,067</u>	<u>3,813</u>
Excess (deficiency) of revenues over expenditures	<u>8,863</u>	<u>4,249</u>	<u>4,614</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(6,559)</u>	<u>(7,749)</u>	<u>1,190</u>
Total Other financing sources (uses):	<u>(6,559)</u>	<u>(7,749)</u>	<u>1,190</u>
Net change in fund balance	2,304	(3,500)	5,804
Fund balances, beginning of year	<u>61,456</u>	<u>0</u>	<u>61,456</u>
Total Fund balances, beginning of year	<u>61,456</u>	<u>0</u>	<u>61,456</u>
Fund balance, end of period	<u>63,760</u>	<u>(3,500)</u>	<u>67,260</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	148,125	147,439	686
Intergovernmental revenues	18,421	0	18,421
Investment income	3,204	0	3,204
Miscellaneous	0	0	0
Total Revenues:	<u>169,750</u>	<u>147,439</u>	<u>22,311</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	3,000	3,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	853	1,000	148
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	16,500	15,000	(1,500)
AUDITORS SERVICES	1,046	1,362	316
LANDSCAPE MAINTENANCE	5,634	7,160	1,527
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	6,144	11,717	5,573
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	9,783	17,000	7,217
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	6,353	10,000	3,647
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	7,000	7,000
Other	4,803	5,137	334
Total Physical Environment	<u>51,115</u>	<u>78,376</u>	<u>27,261</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	101	115	14
Total Capital outlay	<u>101</u>	<u>115</u>	<u>14</u>
Principal	21,668	21,668	0
Interest	9,677	9,533	(144)
Total Expenditures:	<u>82,561</u>	<u>109,692</u>	<u>27,131</u>
Excess (deficiency) of revenues over expenditures	<u>87,189</u>	<u>37,747</u>	<u>49,442</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(36,674)	(37,747)	1,073
Total Other financing sources (uses):	<u>(36,674)</u>	<u>(37,747)</u>	<u>1,073</u>
Net change in fund balance	50,516	0	50,516
Fund balances, beginning of year	<u>178,173</u>	<u>0</u>	<u>178,173</u>
Total Fund balances, beginning of year	<u>178,173</u>	<u>0</u>	<u>178,173</u>
Fund balance, end of period	<u>228,689</u>	<u>0</u>	<u>228,689</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

Current Year Actual	Total Budget - Original	Total Budget Variance - Original
---------------------	----------------------------	-------------------------------------

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 38
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	73,001	72,691	310
Investment income	<u>2,946</u>	<u>0</u>	<u>2,946</u>
Total Investment income	<u>2,946</u>	<u>0</u>	<u>2,946</u>
Total Revenues:	<u>75,946</u>	<u>72,691</u>	<u>3,255</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	3,146	8,000	4,854
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	172	224	52
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	3,549	13,000	9,451
REPAIR & MAINT-CULVERTS	0	0	0
Repairs & Maint - Catch Basins	0	50,000	50,000
Other	<u>740</u>	<u>719</u>	<u>(21)</u>
Total Physical Environment	7,607	72,943	65,336
Capital outlay			
ROADS/BRIDGES	3,500	0	(3,500)
Other	<u>107</u>	<u>122</u>	<u>15</u>
Total Capital outlay	<u>3,607</u>	<u>122</u>	<u>(3,485)</u>
Total Expenditures:	<u>11,215</u>	<u>73,065</u>	<u>61,850</u>
Excess (deficiency) of revenues over expenditures	<u>64,732</u>	<u>(374)</u>	<u>65,106</u>
Other financing sources (uses):			
Transfers out	<u>(19,265)</u>	<u>(24,626)</u>	<u>5,361</u>
Total Other financing sources (uses):	<u>(19,265)</u>	<u>(24,626)</u>	<u>5,361</u>
Net change in fund balance	45,467	(25,000)	70,467
Fund balances, beginning of year	<u>201,368</u>	<u>0</u>	<u>201,368</u>
Total Fund balances, beginning of year	<u>201,368</u>	<u>0</u>	<u>201,368</u>
Fund balance, end of period	<u>246,836</u>	<u>(25,000)</u>	<u>271,836</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 41
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	4,062	4,053	9
Investment income	498	0	498
Miscellaneous	0	0	0
Total Revenues:	<u>4,560</u>	<u>4,053</u>	<u>507</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	23	30	7
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
Other	41	41	0
Total Physical Environment	<u>64</u>	<u>71</u>	<u>7</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	42	48	6
Total Capital outlay	<u>42</u>	<u>48</u>	<u>6</u>
Total Expenditures:	<u>106</u>	<u>119</u>	<u>13</u>
Excess (deficiency) of revenues over expenditures	<u>4,454</u>	<u>3,934</u>	<u>520</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(3,277)	(3,934)	657
Total Other financing sources (uses):	<u>(3,277)</u>	<u>(3,934)</u>	<u>657</u>
Net change in fund balance	1,178	0	1,178
Fund balances, beginning of year	<u>41,082</u>	<u>0</u>	<u>41,082</u>
Total Fund balances, beginning of year	<u>41,082</u>	<u>0</u>	<u>41,082</u>
Fund balance, end of period	<u>42,260</u>	<u>0</u>	<u>42,260</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	752,574	755,251	(2,677)
Intergovernmental revenues	4,037	0	4,037
Investment income	14,575	0	14,575
Miscellaneous	(10)	0	(10)
Total Revenues:	<u>771,176</u>	<u>755,251</u>	<u>15,925</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	14,773	10,000	(4,773)
ENGINEERING-PERMITS	100	0	(100)
LEGAL SERVICES	1,297	4,000	2,703
LEGAL - SPECIAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	125	150	25
AUDITORS SERVICES	4,547	5,923	1,376
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	96,759	130,546	33,787
MOWING SERVICES	5,240	6,798	1,558
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	2,066	2,680	614
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	207,386	220,000	12,614
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-PUMP STATN	6,712	15,464	8,752
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	11,121	15,260	4,139
REPAIR & MAINT - GENERAL	2,319	7,000	4,681
REPAIR & MAINT-TELEMETRY	2,643	5,000	2,357
REPAIR & MAINT-ROADS	0	10,000	10,000
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	35,926	47,246	11,320
Total Physical Environment	<u>391,013</u>	<u>491,567</u>	<u>100,554</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	22,750	0	(22,750)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	832	946	114
Total Capital outlay	<u>23,582</u>	<u>946</u>	<u>(22,636)</u>
Total Expenditures:	<u>414,595</u>	<u>492,513</u>	<u>77,918</u>
Excess (deficiency) of revenues over expenditures	<u>356,580</u>	<u>262,738</u>	<u>93,842</u>
Other financing sources (uses):			
Transfers out	(201,476)	(234,281)	32,805
Total Other financing sources (uses):	<u>(201,476)</u>	<u>(234,281)</u>	<u>32,805</u>
Net change in fund balance	155,104	28,457	126,647

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	938,692	0	938,692
Total Fund balances, beginning of year	938,692	0	938,692
Fund balance, end of period	1,093,796	28,457	1,065,339

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 44
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	45,932	45,814	118
Intergovernmental revenues	0	0	0
Investment income	6,040	0	6,040
Miscellaneous	1,402	0	1,402
Total Revenues:	<u>53,374</u>	<u>45,814</u>	<u>7,560</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	248	1,000	753
FINANCIAL CONS./ADVISOR	125	150	25
AUDITORS SERVICES	1,086	1,414	329
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-ROADS	0	0	0
Other	956	1,503	547
Total Physical Environment	<u>2,414</u>	<u>5,067</u>	<u>2,653</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	215	244	29
Total Capital outlay	<u>215</u>	<u>244</u>	<u>29</u>
Total Expenditures:	<u>2,629</u>	<u>5,311</u>	<u>2,682</u>
Excess (deficiency) of revenues over expenditures	<u>50,746</u>	<u>40,503</u>	<u>10,243</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(27,418)	(40,503)	13,085
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(27,418)</u>	<u>(40,503)</u>	<u>13,085</u>
Net change in fund balance	23,327	0	23,327
Fund balances, beginning of year	488,047	0	488,047
Total Fund balances, beginning of year	<u>488,047</u>	<u>0</u>	<u>488,047</u>
Fund balance, end of period	<u>511,375</u>	<u>0</u>	<u>511,375</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 45
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	201,664	201,332	332
Intergovernmental revenues	28,167	0	28,167
Investment income	4,646	0	4,646
Total Investment income	<u>4,646</u>	<u>0</u>	<u>4,646</u>
Total Revenues:	<u>234,477</u>	<u>201,332</u>	<u>33,145</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	2,955	3,000	45
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,059	1,380	321
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	103	1,160	1,057
CHEMICAL WEED CONTROL	3,013	3,756	743
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	20,887	45,000	24,113
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	23	2,000	1,977
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	35,137	49,000	13,863
REPAIR & MAINT-CULVERTS	0	0	0
Repairs & Maint - Catch Basins	700	65,000	64,300
R & M PRESERVE STRUCTURES	0	0	0
Other	<u>2,005</u>	<u>1,994</u>	<u>(11)</u>
Total Physical Environment	<u>65,882</u>	<u>175,790</u>	<u>109,909</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	<u>352</u>	<u>400</u>	<u>48</u>
Total Capital outlay	<u>352</u>	<u>400</u>	<u>48</u>
Debt issuance costs	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>66,233</u>	<u>176,190</u>	<u>109,957</u>
Excess (deficiency) of revenues over expenditures	<u>168,243</u>	<u>25,142</u>	<u>143,101</u>
Other financing sources (uses):			
Transfers out	<u>(56,062)</u>	<u>(65,142)</u>	<u>9,080</u>
Total Other financing sources (uses):	<u>(56,062)</u>	<u>(65,142)</u>	<u>9,080</u>
Net change in fund balance	112,181	(40,000)	152,181
Fund balances, beginning of year	<u>255,351</u>	<u>0</u>	<u>255,351</u>
Total Fund balances, beginning of year	<u>255,351</u>	<u>0</u>	<u>255,351</u>
Fund balance, end of period	<u>367,532</u>	<u>(40,000)</u>	<u>407,532</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 45
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

Current Year Actual	Total Budget - Original	Total Budget Variance - Original
---------------------	----------------------------	-------------------------------------

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 46
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	29,831	29,764	67
Investment income	2,735	0	2,735
Miscellaneous	(50)	0	(50)
Total Revenues:	<u>32,516</u>	<u>29,764</u>	<u>2,752</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	3,000	4,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	250	300	50
AUDITORS SERVICES	886	1,154	268
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	950	2,500	1,550
Other	296	2,343	2,047
Total Physical Environment	<u>5,382</u>	<u>12,797</u>	<u>7,415</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	780	891	111
Total Capital outlay	<u>780</u>	<u>891</u>	<u>111</u>
Total Expenditures:	<u>6,162</u>	<u>13,688</u>	<u>7,526</u>
Excess (deficiency) of revenues over expenditures	<u>26,354</u>	<u>16,076</u>	<u>10,278</u>
Other financing sources (uses):			
Transfers out	(14,913)	(16,076)	1,163
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(14,913)</u>	<u>(16,076)</u>	<u>1,163</u>
Net change in fund balance	11,442	0	11,442
Fund balances, beginning of year	<u>219,311</u>	<u>0</u>	<u>219,311</u>
Total Fund balances, beginning of year	<u>219,311</u>	<u>0</u>	<u>219,311</u>
Fund balance, end of period	<u>230,752</u>	<u>0</u>	<u>230,752</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 47
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	39,065	39,009	56
Investment income	4,717	0	4,717
Miscellaneous	250	0	250
Total Revenues:	<u>44,032</u>	<u>39,009</u>	<u>5,023</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	220	1,000	780
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	220	287	67
MARSH MAINT-LITTORAL ZONE	0	0	0
LANDSCAPE MAINTENANCE	1,110	1,440	330
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	12,450	4,000	(8,450)
REPAIR & MAINT-TELEMETRY	0	2,000	2,000
REPAIR & MAINT-ROADS	0	2,500	2,500
REPAIR & MAINT-CULVERTS	0	0	0
Repairs & Maint - Catch Basins	15,698	6,000	(9,698)
Other	914	793	(121)
Total Physical Environment	<u>30,612</u>	<u>19,520</u>	<u>(11,092)</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	524	596	72
Total Capital outlay	<u>524</u>	<u>596</u>	<u>72</u>
Total Expenditures:	<u>31,136</u>	<u>20,116</u>	<u>(11,020)</u>
Excess (deficiency) of revenues over expenditures	<u>12,897</u>	<u>18,893</u>	<u>(5,996)</u>
Other financing sources (uses):			
Transfers out	(17,928)	(20,893)	2,965
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(17,928)</u>	<u>(20,893)</u>	<u>2,965</u>
Net change in fund balance	<u>(5,032)</u>	<u>(2,000)</u>	<u>(3,032)</u>
Fund balances, beginning of year	<u>393,589</u>	<u>0</u>	<u>393,589</u>
Total Fund balances, beginning of year	<u>393,589</u>	<u>0</u>	<u>393,589</u>
Fund balance, end of period	<u>388,557</u>	<u>(2,000)</u>	<u>390,557</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 49
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	67,186	67,227	(41)
Investment income	2,352	0	2,352
Miscellaneous	3,939	0	3,939
Total Revenues:	<u>73,477</u>	<u>67,227</u>	<u>6,250</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	275	500	226
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	363	473	110
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	5,018	6,016	998
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	13,744	25,000	11,256
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-BLDG	0	0	0
Other	672	666	(6)
Total Physical Environment	<u>21,977</u>	<u>38,127</u>	<u>16,150</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	84	95	11
Total Capital outlay	<u>84</u>	<u>95</u>	<u>11</u>
Total Expenditures:	<u>22,060</u>	<u>38,222</u>	<u>16,162</u>
Excess (deficiency) of revenues over expenditures	<u>51,416</u>	<u>29,005</u>	<u>22,411</u>
Other financing sources (uses):			
Transfers out	(21,337)	(29,005)	7,668
Total Other financing sources (uses):	<u>(21,337)</u>	<u>(29,005)</u>	<u>7,668</u>
Net change in fund balance	30,079	0	30,079
Fund balances, beginning of year	<u>158,183</u>	<u>0</u>	<u>158,183</u>
Total Fund balances, beginning of year	<u>158,183</u>	<u>0</u>	<u>158,183</u>
Fund balance, end of period	<u>188,262</u>	<u>0</u>	<u>188,262</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 51
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	17,563	17,465	98
Investment income	171	0	171
Miscellaneous	0	0	0
Total Revenues:	<u>17,735</u>	<u>17,465</u>	<u>270</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	4,093	8,000	3,907
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	6,163	500	(5,663)
AUDITORS SERVICES	50	65	15
MARSH MAINT-LITTORAL ZONE	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-ROADS	0	5,000	5,000
Other	778	172	(606)
Total Physical Environment	<u>11,084</u>	<u>13,737</u>	<u>2,653</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	84	96	12
Total Capital outlay	<u>84</u>	<u>96</u>	<u>12</u>
Total Expenditures:	<u>11,169</u>	<u>13,833</u>	<u>2,664</u>
Excess (deficiency) of revenues over expenditures	<u>6,566</u>	<u>3,632</u>	<u>2,934</u>
Other financing sources (uses):			
Transfers out	(7,830)	(8,632)	802
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(7,830)</u>	<u>(8,632)</u>	<u>802</u>
Net change in fund balance	<u>(1,264)</u>	<u>(5,000)</u>	<u>3,736</u>
Fund balances, beginning of year	<u>13,235</u>	<u>0</u>	<u>13,235</u>
Total Fund balances, beginning of year	<u>13,235</u>	<u>0</u>	<u>13,235</u>
Fund balance, end of period	<u>11,970</u>	<u>(5,000)</u>	<u>16,970</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 53
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	57,449	55,433	2,016
Investment income	1,066	0	1,066
Miscellaneous	37,044	0	37,044
Total Revenues:	<u>95,559</u>	<u>55,433</u>	<u>40,126</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	1,398	0	(1,398)
FINANCIAL CONS./ADVISOR	125	150	25
AUDITORS SERVICES	474	618	144
TRASH DISPOSAL	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	2,727	7,000	4,273
REPAIR & MAINT-CULVERTS	0	10,000	10,000
Other	1,562	2,722	1,160
Total Physical Environment	<u>6,286</u>	<u>26,490</u>	<u>20,204</u>
Capital outlay	1,257	1,428	171
Total Expenditures:	<u>7,543</u>	<u>27,918</u>	<u>20,375</u>
Excess (deficiency) of revenues over expenditures	<u>88,016</u>	<u>27,515</u>	<u>60,501</u>
Other financing sources (uses):			
Transfers out	(17,591)	(17,515)	(76)
Total Other financing sources (uses):	<u>(17,591)</u>	<u>(17,515)</u>	<u>(76)</u>
Net change in fund balance	70,426	10,000	60,426
Fund balances, beginning of year	<u>45,683</u>	<u>0</u>	<u>45,683</u>
Total Fund balances, beginning of year	<u>45,683</u>	<u>0</u>	<u>45,683</u>
Fund balance, end of period	<u>116,109</u>	<u>10,000</u>	<u>106,109</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Common area fund
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Intergovernmental revenues	6,355	0	6,355
Investment income	446	0	446
Total Investment income	446	0	446
Total Revenues:	6,801	0	6,801
Expenditures:			
Physical Environment			
LEGAL SERVICES	550	0	(550)
AUDITORS SERVICES	407	530	123
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	8,641	12,000	3,359
LANDSCAPE MAINTENANCE	11,555	14,990	3,435
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	98,096	121,250	23,154
REPAIR & MAINT-TELEMTRY	225	0	(225)
REPAIR & MAINT - IRRIGATION	0	0	0
Other	18,232	19,368	1,136
Total Physical Environment	137,706	168,138	30,432
Capital outlay	0	0	0
Total Expenditures:	137,706	168,138	30,432
Excess (deficiency) of revenues over expenditures	(130,905)	(168,138)	37,233
Other financing sources (uses):			
Transfers out	(1,735)	(2,487)	752
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	41,789	73,176	(31,387)
Other	29,950	80,449	(50,499)
Total Capital contributions from landowners	71,739	153,625	(81,886)
Total Other financing sources (uses):	70,004	151,138	(81,134)
Net change in fund balance	(60,901)	(17,000)	(43,901)
Fund balances, beginning of year	65,763	0	65,763
Total Fund balances, beginning of year	65,763	0	65,763
Fund balance, end of period	4,862	(17,000)	21,862

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
NPDES funds
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Investment income	6,379	0	6,379
Miscellaneous	514,191	0	514,191
Total Revenues:	<u>520,570</u>	<u>0</u>	<u>520,570</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	436,843	0	(436,843)
LEGAL SERVICES	6,188	0	(6,188)
OTHER PROFESSIONAL SVCS	56,363	0	(56,363)
Other	45,731	0	(45,731)
Total Physical Environment	<u>545,125</u>	<u>0</u>	<u>(545,125)</u>
Total Expenditures:	<u>545,125</u>	<u>0</u>	<u>(545,125)</u>
Excess (deficiency) of revenues over expenditures	<u>(24,555)</u>	<u>0</u>	<u>(24,555)</u>
Other financing sources (uses):			
Transfers in	90,775	0	90,775
Transfers out	(91,759)	0	(91,759)
Total Other financing sources (uses):	<u>(984)</u>	<u>0</u>	<u>(984)</u>
Net change in fund balance	(25,539)	0	(25,539)
Fund balances, beginning of year	415,140	0	415,140
Total Fund balances, beginning of year	<u>415,140</u>	<u>0</u>	<u>415,140</u>
Fund balance, end of period	<u>389,601</u>	<u>0</u>	<u>389,601</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2018 Through 8/31/2019

(In Whole Numbers)

	Unit 2C	Unit 16	Unit 25	Unit 53
Revenues:				
Intergovernmental revenues	345,202	-	-	-
Investment income	325,671	12,022	241	176,193
Miscellaneous	-	-	164	-
Total Revenues:	670,873	12,022	404	176,193
Expenditures:				
Capital outlay	14,227,590	1,086	-	3,574,626
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	284,153
Total Expenditures:	14,227,590	1,086	-	3,858,779
Excess (deficiency) of revenues over expenditures	(13,556,717)	10,936	404	(3,682,586)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(55,910)	(1,048)	-	(20,456)
Capital contributions from landowners	2,286,102	-	-	-
Repayment to landowners	-	-	-	-
Promissory notes issued	-	-	-	-
Special assessment bond proceeds	-	-	-	9,435,168
Premium on special assessment bonds issued	-	-	-	-
Total Other financing sources (uses):	2,230,192	(1,048)	-	9,414,713
Net change in fund balance	(11,326,525)	9,888	404	5,732,127
Fund balances, beginning of year	21,455,816	801,019	20,419	1,697,288
Fund balance, end of period	10,129,291	810,907	20,660	7,429,414

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2018 Through 8/31/2019

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A	Unit 5B
Revenues:				
Non-ad valorem assessments	368,186	5,405,798	409,634	388,379
Intergovernmental revenues	-	-	-	-
Investment income	4,092	146,066	4,436	3,909
Miscellaneous	-	-	-	-
Total Revenues:	372,279	5,551,864	414,070	392,288
Expenditures:				
Principal	190,000	1,430,000	260,000	336,889
Interest	191,813	3,962,113	157,756	56,240
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	3,650	54,059	4,020	3,854
Total Expenditures:	385,463	5,446,171	421,777	396,983
Excess (deficiency) of revenues over expenditures	(13,184)	105,693	(7,707)	(4,695)
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	(13,184)	105,693	(7,707)	(4,695)
Fund balances, beginning of year	113,095	7,624,743	89,642	38,417
Fund balance, end of period	99,911	7,730,436	81,935	33,722

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2018 Through 8/31/2019

(In Whole Numbers)

	Unit 5D	Unit 9A	Unit 9B	Unit 16
Revenues:				
Non-ad valorem assessments	372,074	2,788,966	1,315,767	698,740
Intergovernmental revenues	-	-	-	-
Investment income	3,614	28,214	26,828	20,933
Miscellaneous	-	-	-	-
Total Revenues:	375,687	2,817,180	1,342,595	719,674
Expenditures:				
Principal	368,988	2,177,218	885,000	420,000
Interest	9,409	653,644	455,025	313,244
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	3,682	27,710	13,056	6,735
Total Expenditures:	382,079	2,858,573	1,353,081	739,979
Excess (deficiency) of revenues over expenditures	(6,391)	(41,393)	(10,486)	(20,305)
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	(6,391)	(41,393)	(10,486)	(20,305)
Fund balances, beginning of year	13,877	961,562	942,421	928,120
Fund balance, end of period	7,486	920,170	931,936	907,815

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2018 Through 8/31/2019

(In Whole Numbers)

	Unit 19	Unit 27B	Unit 43	Unit 44
Revenues:				
Non-ad valorem assessments	313,159	277,960	1,237,769	581,551
Intergovernmental revenues	-	-	-	-
Investment income	2,956	8,993	13,585	16,554
Miscellaneous	-	-	-	-
Total Revenues:	316,115	286,953	1,251,354	598,105
Expenditures:				
Principal	278,774	155,000	865,000	292,635
Interest	39,948	129,675	383,918	317,424
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	3,121	2,756	12,343	5,779
Total Expenditures:	321,843	287,431	1,261,261	615,838
Excess (deficiency) of revenues over expenditures	(5,728)	(478)	(9,906)	(17,733)
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	(5,728)	(478)	(9,906)	(17,733)
Fund balances, beginning of year	26,362	370,770	528,499	690,540
Fund balance, end of period	20,634	370,292	518,593	672,807

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2018 Through 8/31/2019

(In Whole Numbers)

	Unit 45	Unit 46	Unit 53
Revenues:			
Non-ad valorem assessments	269,751	764,054	1,746,807
Intergovernmental revenues	-	-	-
Investment income	2,863	20,425	72,206
Miscellaneous	-	-	-
Total Revenues:	272,614	784,479	1,819,012
Expenditures:			
Principal	167,159	350,000	405,000
Interest	106,069	413,638	1,780,650
Debt issuance costs	-	-	1,750
Advance Refunding escrow agent	-	-	-
Other	2,721	7,581	17,451
Total Expenditures:	275,949	771,218	2,204,851
Excess (deficiency) of revenues over expenditures	(3,336)	13,261	(385,839)
Other financing sources (uses):			
Transfers in	-	-	1,750
Transfers out	-	-	-
Refunding debt Issued	-	-	-
(Discount)/Premuim on refunded debt	-	-	-
Special assessment bond proceeds	-	-	1,505,662
Payment to refunded bonds escrow agent	-	-	-
Payment to Refunded Debt	-	-	-
Total Payment to refunded bonds escrow agent	-	-	-
Total Other financing sources (uses):	-	-	1,507,412
Net change in fund balance	(3,336)	13,261	1,121,573
Fund balances, beginning of year	100,415	904,291	2,510,161
Fund balance, end of period	97,080	917,552	3,631,733

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual- General Fund (Cash Basis)
GEN - General Fund
From 10/1/2018 Through 8/31/2019

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0.00	0.00	0.00
Intergovernmental revenues	26,192.01	0.00	26,192.01
Investment income	13,214.30	0.00	13,214.30
Miscellaneous	12,263.17	0.00	12,263.17
Total Revenues:	<u>51,669.48</u>	<u>0.00</u>	<u>51,669.48</u>
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	1,705,583.62	1,872,436.00	166,852.38
ENGINEERING FEES	24,649.00	60,000.00	35,351.00
LEGAL SERVICES	75,657.00	110,000.00	34,343.00
INSURANCE-GENERAL	199,039.60	218,006.00	18,966.40
PUBLIC INFORMATION	16,570.97	20,980.00	4,409.03
FUEL-VEHICLES	30,847.39	35,000.00	4,152.61
Other	1,117,152.36	1,418,875.00	301,722.64
Total Physical Environment	<u>3,169,499.94</u>	<u>3,735,297.00</u>	<u>565,797.06</u>
Capital outlay	166,133.08	161,900.00	(4,233.08)
Principal	16,467.69	16,468.00	0.31
Interest	4,428.40	3,644.00	(784.40)
Total Expenditures:	<u>3,356,529.11</u>	<u>3,917,309.00</u>	<u>560,779.89</u>
Excess (deficiency) of revenues over expenditures	<u>(3,304,859.63)</u>	<u>(3,917,309.00)</u>	<u>612,449.37</u>
Other financing sources (uses):			
Transfers in	3,351,550.94	3,817,309.00	(465,758.06)
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	7,050.00	0.00	7,050.00
Total Other financing sources (uses):	<u>3,358,600.94</u>	<u>3,817,309.00</u>	<u>(458,708.06)</u>
Net change in fund balance	53,741.31	(100,000.00)	153,741.31
Fund balances, beginning of year	<u>1,017,045.09</u>	<u>0.00</u>	<u>1,017,045.09</u>
Total Fund balances, beginning of year	<u>1,017,045.09</u>	<u>0.00</u>	<u>1,017,045.09</u>
Fund balance, end of year	<u>1,070,786.40</u>	<u>(100,000.00)</u>	<u>1,170,786.40</u>

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 09/23/2018 and last date of Publication 09/23/2018. 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:	0000415504
Ad Cost:	\$213.28
Paid:	\$0.00
Balance Due:	\$213.28

Signed

Suzanne Casey

(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 24th day of September, 2018 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

Signed

April J. Conway

(Notary)



Please see Ad on following page(s).

Invoice/Order Number: 0000415504
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, 2018 and Sept. 30, 2019. 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 10/24/2018, 11/14/2018, 12/19/2018, 01/23/2019, 02/27/2019, 03/27/2019, 04/24/2019, 05/22/2019, 06/26/2019, 07/24/2019, 08/28/2019 and 09/25/2019.

Possible Board of Supervisors or Committee meetings may also be held, on an as-needed basis, on the following dates: 10/10/2018, 01/09/2019, 02/13/2019, 03/13/2019, 04/10/2019, 05/08/2019, 06/12/2019, 07/10/2019, 08/14/2019 and 09/11/2019.

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
9-23/2018

0000415504-01