



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  
October 23, 2019  
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes – September 25, 2019 Regular Meeting
- 5) Comments from the Public for Items not on the Agenda
- 6) **Consent Agenda (Ask for Public Comment before approving Consent Agenda)**
  - a) Multi-Unit  
Consider Change Order to Solitude Lake Management, LLC - Annual Aquatic Weed Control and Marsh Maintenance (CO No. 2)  
Consider Termination of Contract with Tree Huggers Landscaping and Nursery, LLC and Award of Contract to The Grassroots Corporation
  - b) Unit No. 2C – Alton  
Consider Change Order to J.W. Cheatham, LLC – Parcels E & F (CO No. 13)
  - c) Unit No. 47 – Jupiter Isles  
Consider Ratification of Certificate of Correction
  - d) Unit No. 53 – Arden  
Consider Change Order to Centerline Utilities, Inc. – Parcels K & E-South (CO No. 4)
  - e) General  
Consider Vehicle Purchase Authorization  
Consider Local Mitigation Strategy (LMS) Resolution (2019-07)
  - f) Payment Requests

7) **Regular Agenda**

- a) Unit No. 2C - Alton  
Status Report
- b) Unit No. 53 - Arden
  - i) Status Report
  - ii) Consider Bills of Sale (2)  
**Ask for Public Comment**
- c) General  
Consider Purchase Order to Data Flow Systems, Inc. for Telemetry System Upgrade  
**Ask for Public Comment**

8) Miscellaneous Reports:

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

9) Receive and File

10) Comments from the Board

11) Adjourn

**Please note the following upcoming meetings:**

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

**December 18, 2019 – 8:00 a.m.- Regular Meeting**

**MINUTES OF A BOARD OF SUPERVISORS MEETING  
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 09/25/19**

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Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:00 a.m. on September 25, 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 L. Marc Cohn, John P. Cohen, Adrian M. Salee and Gregory Block; Executive Director O'Neal Bardin, Jr.; District Engineer Robert W. Lawson of Arcadis and General Counsel Kenneth W. Edwards of Caldwell Pacetti, et al.

Also present were Deputy Director Dan Beatty; Finance Director Katie Roundtree; Executive Assistant Susan Scheff; Director of Operations Ken Roundtree; Budget & Tax Roll Manager Laura Ham; and Permit and Contract Specialist Mila Acosta.

**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**

Mr. Bardin 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. Cohen and unanimously passed approving the Minutes of the August 28, 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. Cohen and unanimously passed approving the following Consent Agenda Items:

- 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

copies of which are contained in applicable Northern files.

**7) REGULAR AGENDA**

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

**i) Status Report**

Mr. Beatty gave a status report of this project, initially displaying the site plan, followed by aerial photos. Some of the photos included views of Parcel E, Hood Road, and the Parcel G (Artistry) Amenities Center, public improvements and home construction, as well as the site for a future phase.

Mr. Salee asked if Staff has an idea as to what percentage of the project is complete at this time, and Mr. Lawson advised that Northern is at least 90% complete, if not higher.

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

**ii) Consider Suspension of Contract with Arazoza Brothers**

Mr. Lawson explained that Northern awarded a contract along with a Notice to Proceed to Arazoza Brothers for the perimeter buffer landscaping around Parcel G. He further explained that, after experiencing a lot of rain last month, a review of the area showed that the construction of the buffer wall, in conjunction with the recent construction of nearby home pads, has created a situation where low areas



within the preserve are retaining too much water. He stated that this retention is causing a problem for the preserve landscaping project. Mr. Lawson then noted that there are some dry preserve areas where the contractor can continue working, but Staff wishes to mitigate the water retention problem areas within the preserve and has asked a design engineer to provide a proposal.

Mr. Lawson stated that based on the existing wet conditions, Staff does not believe that the contractor should complete the landscaping project as currently designed, so the Board is being asked to authorize and delegate to Arcadis, as District Engineer, the authority to suspend the landscaping contract when it is deemed appropriate. He noted that there could be some financial liability connected with suspension of the work, but Staff will not know what that might be until it happens.

Mr. Boykin asked if the proposed solution will come back to the Board, and Mr. Lawson advised that the proposed solution will most likely have to be bid and, if so, the Board will re-visit this matter. Mr. Lawson then reiterated that he is currently seeking authorization for suspension of the contract as he suspects the need to do so will occur before the next Board Meeting.

A general discussion followed with regard to what caused the retention of the water, the relationship to the control elevation of the lakes and Northern's stormwater management system.

Mr. Edwards clarified that the Board is being asked to delegate authority to the District Engineer to determine the appropriate time for suspension of the subject contract.

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. Cohen and unanimously passed authorizing suspension of the contract and delegating authority to the District Engineer to determine the appropriate time for such suspension.

**iii) Consider Purchase Order to Michael B. Schorah & Associates, Inc.**

Mr. Beatty explained that this item is a Purchase Order to Michael B. Schorah & Associates, Inc. for the final lift of asphalt for several roadways. He stated that they have submitted a proposal for engineering, design, and construction phase services for the installation of the final lift of asphalt for Alton Road, Pasteur Boulevard and Neighborhood I. Mr. Beatty stated that Northern has reached the point where the final lift of asphalt can be put down without fear of further damage. He also noted that completion of this step will allow Northern to convey the subject roadways to the City of Palm Beach Gardens.

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. Cohen and unanimously passed approving 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.

Mr. Salee asked to go back to the previous item of the Arazoza Brothers contract and asked for some idea of what will be done to clear up the problem and the steps involved.

Mr. Lawson explained that the engineer of record will research the issue and submit a proposed solution. The remedial work will then most likely be bid or there is a possibility that the Arazoza Brothers contract could be augmented to effectuate the fix, but that will depend upon the work and cost involved.

Mr. Bardin gave his thoughts on what the proposed fix will be, but the engineer of record could come up with another alternative.

A general discussion followed with regard to what timeframe may be required for the contract suspension, whether or not the work of other contractors could be impacted, and the continuation of project work for as long as possible before the need for contract suspension.

**b) UNIT OF DEVELOPMENT NO. 31 – BALLENISLES COUNTRY CLUB**

**Consider First Amendment to License, Operation and Maintenance Agreement**

Mr. Beatty stated that the Board previously approved a License, Operation and Maintenance Agreement for improvements associated with a permit for golf course renovations within BallenIsles. He noted that the authorized permit modifications have been made and, as a result, the License, Operation and Maintenance Agreement has to be amended to accommodate those changes.

Mr. Boykin asked what changes were made, and Mr. Beatty advised that they moved some of the lakes and some of the other improvements that were previously identified in the original Agreement.

Mr. Boykin asked if there are any increased costs due to the changes, and Mr. Beatty responded that there are no increased costs to Northern.

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. Cohen and unanimously passed approving the First Amendment to the License, Operation and Maintenance Agreement.

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

**i) Status Report**

Mr. Beatty gave a status report of this project with several aerial photos. Some of the photos included views of Pod C South and Pod F West.

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

**ii) Consider Bill of Sale for Pod F West**

Mr. Beatty reported that the water and sewer improvements have been completed in Pod F West and are now ready to be conveyed to Palm Beach County Water Utilities as has been done in the past. Staff recommends approval of the Bill of Sale.

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. Cohen and unanimously passed approving the Bill of Sale, as presented.

## **8) COMMITTEE REPORTS**

### **a) Legal Committee**

#### **i) Discuss Legal Committee Recommendation**

This item is related to a Legal Committee Meeting held on August 14, 2019 for the purpose of discussing policy development for property purchase/exchange requests.

Mr. Bardin explained that currently there is not a Committee recommendation since there was a difference of opinion between the Committee Members. He stated that Mr. Edwards will be presenting this item.

Mr. Edwards stated that this item was briefly brought up at the last Board Meeting and was tabled since there were only three Board Members in attendance. He further stated that this item is being brought back to the full Board for consideration so that the Committee Members' differing viewpoints can be presented. Mr. Edwards stated that this discussion has arisen since a Board Member thought it might be a good idea to adopt a policy to address how Northern should handle various land purchases or exchanges.

Mr. Edwards explained that one Committee Member's view was that there should be some acknowledged method of proceeding in the future or direction given to future Boards and Staff as to how to move forward with acquisitions and conveyance of real property. He noted the Committee considered that the requested direction could be something as broad as a mission statement or more specific with

guidelines drawn from how these types of requests have been handled in the past. He stated that one of the concerns expressed during the Committee meeting was that Northern's current Board should not bind a future Board, since every real estate related request is unique. Mr. Edwards further stated that there have been at least eight different types of conveyance scenarios with which Northern has been involved and, if an all-encompassing policy is to be prepared, caution would be needed to avoid binding a future Board to just a single course of action. He briefly reviewed some of the pitfalls related to such an action.

Mr. Edwards then advised that this item is being brought back to the full Board for consideration so that the Committee Members can share their viewpoints and Staff can get Board direction as to how to proceed.

Mr. Boykin stated that he thought the Board had decided last month to memorialize all of the Board's prior decisions, so current and future Boards could be consistent as to what was done in the past.

Mr. Cohen stated that he thought the Committee was tasked with setting a policy, and Mr. Block stated that he wanted the situation to be reviewed and have the Committee determine whether a policy was needed. Mr. Cohen asked Mr. Salee to give his views first and then he would follow up.

Mr. Salee summarized that the Committee had been given a list of certain situations which have occurred and he is interested in what steps need to be taken in any given situation and what steps are unique to each request. He feels that the Board should standardize as much as can be standardized. Mr. Salee believes the difference of opinion lies with how much of the process should be standardized before dealing with the request individually.

Mr. Cohen stated that he did not want to have Mr. Edwards draft a policy for every possible scenario because that would be a broad, expensive endeavor. He noted that every request that has been made thus far is typically one that the Board could not have reasonably anticipated. He used the Unit 14 land exchange as an example, and explained that the original request was different than what Staff and the

landowners came up with to present to the Board. He stated his belief that the resulting recommendation was a very clever, middle of the road proposal. Mr. Cohen stated that it is his opinion that initial requests be made to the Board and then handed off to Staff to present a recommendation for consideration. He then reviewed what he believes are the four different potential conveyance categories and explained each of them.

Mr. Boykin stated that he would like to give future Boards the freedom to make decisions, but he would like to develop a guideline of what has previously been done.

Mr. Cohen expressed his agreement with that view. He also discussed the strong possibility of future development of golf course property within Northern's communities.

Mr. Boykin asked the Board if Northern's two current policies are satisfactory along with the establishment of guidelines.

There was a consensus of the Board to have Staff memorialize Northern's prior transaction decisions, and bring a document back to the Board for future consideration.

## **9) MISCELLANEOUS REPORTS**

### **a) ENGINEER**

Mr. Lawson had nothing to report.

### **b) ATTORNEY**

Mr. Edwards had nothing to report.

### **c) EXECUTIVE DIRECTOR**

Mr. Bardin noted that 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:

- U53 – Partial Release of Easement
- 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. Salee expressed his belief that the Board has a responsibility to simplify and codify things as much as possible, and he believes that the Board is in agreement.

**12) ADJOURN**

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

\_\_\_\_\_  
President

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



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## EXECUTIVE SUMMARY

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

**DATE:** October 23, 2019

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

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

**RE:** Unit Nos. 5A, 16, 19, 21, 23, 24, 27B, 29 & 45  
Consider Change Order No. 2 to Solitude Lake Management, LLC  
Annual Aquatic Weed Control and Marsh Maintenance

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### **Background**

The Aquatic Weed Control and Marsh Maintenance contract for Unit Nos. 5A, 16, 19, 21, 23, 24, 27B, 29 & 45 was awarded to Solitude Lake Management, LLC in 2018, expiring on September 30, 2019, with the option of four additional annual extensions through September 30, 2023. In July, 2019, the Board approved the annual renewal related to the fiscal year 2019/2020, including a change order to increase the contract by \$29,000.00 in order to provide additional marsh maintenance to certain units. Those certain units with increased marsh maintenance included Old Marsh (Unit 21), which had its number of budgeted marsh maintenance crew days increased from 20 to 30 for the year. Each crew day costs \$1,160.

At a recent meeting with Northern Staff, the Old Marsh Board requested additional marsh maintenance crew days beyond what had already been budgeted for fiscal year 2019/2020. As a result, Staff is recommending the contract be increased by \$23,200, to allow for 50 budgeted crew days in Unit 21 for fiscal year 2019/2020. This amount will be added to the contracted price for future annual renewals.

### **Fiscal Impact**

Funding for the Change Order is available from reserve funds.

### **Recommendation**

Northern Staff recommends approval of Change Order No. 2 to Solitude Lake Management, LLC to increase its contract by \$23,200.00, bringing the total contract to \$277,008 for fiscal year 2019/2020.



# CHANGE ORDER

No. 2

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

DATE: 10/23/2019

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

CONTRACT FOR: Annual Aquatic Weed Control and Marsh Maintenance

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

**Description:** Increase in scope of services to the contract extension for FYE 9/30/2020. A spreadsheet showing the contract price and change order detail is attached.

Contractor: Solitude Lake Management, LLC.  
6180 Idlewild Street  
Fort Myers, FL 33966

**Purpose:** See description above

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ 224,808.00	Original Contract Time 365 days days or date
Previous Change Order No. 1 to No. 1 \$ 29,000.00	Net change from previous Change Order 0 days
Contract Price prior to this Change Order \$ 253,808.00	Contract Time prior to this Change Order 365 days days or date
Net Increase of this Change Order \$ 23,200.00	Net Increase (decrease) of this Change Order 0 days
Contract Price with all approved Change Orders \$ 277,008.00	Contract Time with all approved Change Orders 365 days

APPROVED:

APPROVED:

NPBCID  
Matthew J. Boykin  
President, Board of Supervisors

Contractor

Units 5A, 16, 19, 21, 23, 24 27B, 29, 45 - Annual Aquatic Weed Control and Marsh Maintenance

Vendor # 670, Solitude Lake Management (fka Lake Masters)

Contract encumbrance is YXX-156-01 thru 13

Unit	ORIGINAL CONTRACT FY19			CO #1 FY20	CO #2 FY20	REVISED CONTRACT FY20		
	Total Contract	Total 53402 Marsh Maint (Variable, based on work assigned)	Total 53403 Weed Control (Fixed Fee)- includes inspection/supervisor	Total 53402 Marsh Maint (Variable, based on work assigned)	Total 53402 Marsh Maint (Variable, based on work assigned)	Total Contract	Total 53402 Marsh Maint (Variable, based on work assigned)	Total 53403 Weed Control (Fixed Fee)- includes inspection/supervisor
5A	37,108.00	5,800.00	31,308.00			37,108.00	5,800.00	31,308.00
16	14,628.00	3,480.00	11,148.00			14,628.00	3,480.00	11,148.00
19	28,474.00	5,800.00	22,674.00	5,800.00		34,274.00	11,600.00	22,674.00
21	73,774.00	23,200.00	50,574.00	11,600.00	23,200.00	108,574.00	58,000.00	50,574.00
23	24,116.00	11,600.00	12,516.00			24,116.00	11,600.00	12,516.00
24	27,002.00	11,600.00	15,402.00	5,800.00		32,802.00	17,400.00	15,402.00
27B	8,356.00	5,800.00	2,556.00	5,800.00		14,156.00	11,600.00	2,556.00
29	6,278.00	1,160.00	5,118.00			6,278.00	1,160.00	5,118.00
45	5,072.00	1,160.00	3,912.00			5,072.00	1,160.00	3,912.00
	224,808.00	69,600.00	155,208.00	29,000.00	23,200.00	277,008.00	121,800.00	155,208.00



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## EXECUTIVE SUMMARY

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

**DATE:** October 23, 2019

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

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

**RE:** Multiple Units, Landscape Maintenance Contract  
Consider Termination of Annual Contract to Tree Huggers Landscaping and Nursery, LLC  
Consider Award of Annual Contract to The Grassroots Corporation

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### **Background**

The Landscape Maintenance contract for Northern’s Emergency Operations Center and the facilities within Units of Development Nos. 1, 2A, 3, 4, 5B, 5C, 5D, 7, 9, 9A, 9B, 11, 12, 14, 15, 18, 19, 21, 23, 24, 31, 34, 43, 47 was awarded to Tree Huggers Landscaping and Nursery, LLC (Tree Huggers) in 2018. During the past year, Tree Huggers has been unable to meet the requirements identified in the project specifications. As a result, Northern Staff recommends termination of the contract with Tree Huggers in accordance with the terms and provisions of Paragraph 15.4 of the General and Supplementary Conditions of the contract documents for Landscape Maintenance. Staff met with Tree Huggers on Monday, October 7, 2019 to discuss the matter. Attached is a letter from General Counsel providing Tree Huggers formal notice of termination of their contract.

Three bids were originally received for this project on May 1, 2018, and the second low bidder was The Grassroots Corporation in the amount of \$87,725.00 which is approximately \$1,500 per month higher than Tree Huggers. The Grassroots Corporation has successfully performed this type of work before, and they have agreed to perform the work for the price identified in the May 1, 2018 bid. This contract will be renewed annually for up to five years based on the contractor’s performance.

### **Fiscal Impact**

Funding for this contract is included in the 2019/2020 fiscal year Operations budget.

### **Recommendation**

Northern Staff and General Counsel recommend termination of the existing annual Landscape Maintenance contract with Tree Huggers and award of a new Landscape Maintenance contract with The Grassroots Corporation in the amount of \$87,725.00.

**GALDWELL PACETTI  
EDWARDS SCHOEGH & VIATOR LLP**

ATTORNEYS AT LAW

MANLEY P. CALDWELL, JR.  
KENNETH W. EDWARDS  
CHARLES F. SCHOEGH  
MARY M. VIATOR  
WILLIAM P. DONEY  
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1555 PALM BEACH LAKES BLVD.  
SUITE 1200  
WEST PALM BEACH, FLORIDA 33401

PARALEGAL  
EMILIE PEARSON, CP

www.caldwellpacetti.com

TELEPHONE: (561) 655-0620  
TELECOPIER: (561) 655-3775

October 23, 2019

VIA CERTIFIED MAIL RETURN RECEIPT REQUESTED

Tree Huggers Landscaping & Nursery LLC

Attn: President Timothy Lalonde

13615 61 Lane North

West Palm Beach, FL 33412

Re: Northern Palm Beach County Improvement District

Subject Matter: September 26, 2018 Agreement titled: "Annual Landscape Maintenance for Northern Palm Beach County Improvement District Unit of Development Nos. 1, 2, 2A, 3, 4, 5B, 5C, 5D, 7, 9, 9A, 9B, 11, 12, 14, 15, 18, 19, 21, 23, 24, 31, 34, 43, 47 and Administrative Office"

Dear Mr. Lalonde:

I am writing on behalf of Northern Palm Beach County Improvement District in my capacity as its General Counsel.

Please be advised that the Board of Supervisors for the Northern Palm Beach County Improvement District has elected to terminate its September 26, 2018 Agreement titled: "Annual Landscape Maintenance for Northern Palm Beach County Improvement District Unit of Development Nos. 1, 2, 2A, 3, 4, 5B, 5C, 5D, 7, 9, 9A, 9B, 11, 12, 14, 15, 18, 19, 21, 23, 24, 31, 34, 43, 47 and Administrative Office" with your Company.

This action was taken in accordance with the terms and provisions of Paragraph 15.4 of the General and Supplementary Conditions to the aforesaid Agreement and shall be effectuated as set forth therein.

In the event your Company has prepaid or purchased materials that were to be used as part of the Work under the Agreement, please provide copies of the invoices for the materials to the attention of Mr. Danvers Beatty, Deputy Director, at Northern's administrative office located at 359 Hiatt Drive, Palm Beach Gardens, FL 33418.

Sincerely,

Kenneth W. Edwards, Esq.

cc: O'Neal Bardin, Jr., Executive Director  
Danvers Beatty, Deputy Director



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## EXECUTIVE SUMMARY

**TO:** Matthew J. Boykin  
L. Marc Cohn  
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Gregory Block

**DATE:** October 23, 2019

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

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

**RE:** Unit of Development No. 2C - Alton  
Consider Change Order No. 13 to J.W. Cheatham, LLC  
Purchase Order No. 18-146  
Alton Neighborhoods 3 & 4, Parcels E & F Improvement Project

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### **Background**

On December 20, 2017, Northern issued a contract to J.W. Cheatham, LLC to construct the Alton Neighborhoods 3 & 4, Parcels E & F Improvement Project. The attached Change Order No. 13 is a deduction in the amount of \$50,562.02. This deduction will adjust the contract to account for final quantity modifications. A recommendation letter from the District Engineer is attached.

### **Fiscal Impact**

Bond funds will be adjusted accordingly for Unit 2C.

### **Recommendation**

Northern Staff and the District Engineer recommend approval of Change Order No. 13 to Purchase Order No. 18-146 in the amount of (\$50,562.02) to J.W. Cheatham, LLC.



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

Subject:  
Unit 2C – Parcels E & F  
PRJ - 601  
Request for Contract Change Order # 13

Dear Mr. Helms:

Please be advised that our office has completed its review of proposed Change Order #13 from JW Cheatham, LLC that was prepared by Caulfield & Wheeler's office. Please note that the Contractor will need to sign the proposed change order prior to Northern's execution.

This change order represents a \$50,562.02 decrease in Contract Price related to final quantity adjustments with no change in Contract Time.

The public portion of the Contract Price is being reduced by \$40,022.62 and the private portion of the Contract Price is being reduced by \$10,539.40.

Based on our review, we recommend that Change Order #13 be taken to the Board of Supervisors for consideration at the next available Board meeting.

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

Sincerely,  
ARCADIS U.S., Inc.



Robert W. Lawson, P.E.  
Project Engineer

Copies:  
C. Danvers Beatty – NPBCID  
Katie Roundtree – NPBCID

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](http://www.arcadis-us.com)

INFRASTRUCTURE

Date:  
October 8, 2019

Contact:  
Robert W. Lawson, P.E.

Phone:  
697-7002 Direct

Email:  
[bob.lawson@arcadis.com](mailto:bob.lawson@arcadis.com)

Our ref:  
WF590PO1.7666

**Florida License Numbers**

**Engineering**  
EB00007917

**Geology**  
GB564

**Landscape Architecture**  
LC26000269

**Surveying**  
LB7062



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

Celebrating  
**35**  
years

Engineering EB0003591  
Surveying LB0003591  
Landscape Architecture LC0000318

September 30<sup>th</sup>, 2019

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

**Re: Alton Parcel E-F - Change Order #13  
Unit 2-C, PRJ-601, PO #18-146**

To whom it may concern:

We have reviewed the attached Change Order No.13, for Alton Parcels E & F and approve the change order as submitted. This change order is needed to adjust payment to account for Final Contract quantity adjustments. Please don't hesitate to contact me if you have any questions or require any additional information. Thank you.

Sincerely,

A handwritten signature in blue ink, appearing to be 'J. Wheeler', is written over a horizontal line.

John F. Wheeler, P.E.  
Caulfield & Wheeler, Inc.

CC: Tim Helms

# CHANGE ORDER

No. 13

PROJECT: Alton Parcel E & F, Unit 2-C

DATE: 09/30/2019

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

PROJECT ENGINEER: Caulfield & Wheeler, Inc.

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

**Description:** Final Contract Quantity Adjustments

Contractor: JW Cheatham , Inc.

**Purpose:** To adjust payment to account for Final Contract Quantity Adjustments

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIME:
Original Contract Price \$ <u>7,003,093.65</u>	Original Contract Time Final Completion: 300 Days
Previous Change Order No. <u>1</u> to No. <u>12</u> \$ <u>132,006.00</u>	Net change from previous Change Order <u>271 Days</u>
Contract Price prior to this Change Order \$ <u>7,135,099.65</u>	Contract Time prior to this Change Order Substantial Completion: 571 Days
Net Increase of this Change Order \$ <u>(50,562.02)</u>	Net Increase (decrease) of this Change Order <u>0 Days</u>
Contract Price with all approved Change Orders \$ <u>7,084,537.63</u>	Contract Time with all approved Change Orders Final Completion: 571 Days

RECOMMENDED:  
Caulfield & Wheeler, Inc.

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

ACCEPTED:  
JW Cheatham , Inc.

By 

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

By: S. M. Mansori

Project Engineer

Owner

Contractor

Date: 9-30-19

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

Date: 10/7/19





**Road Building &  
Earthmoving Contractors**

September 9, 2019

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

Attn: Mr. Hayes Templeton, PE

Re: Alton Parcel E-F, Unit 2C, Project PRJ-601

Dear Mr. Templeton:

J.W. Cheatham, LLC is requesting a change order to be issued to above referenced contract for utilizing signs/ posts provided by K.H Alton, LLC from Alton G1-B project.

Parcel E Private Alt. 1 credit for Signs/posts	21 EA	@	(1,100.00) /EA	(23,100.00)
Parcel F Private Alt. 1 Credit for Signs/pots	5 EA	@	(1,100.00) /EA	(5,500.00)
			Total	(28,600.00)

Please call should you have any questions.

Sincerely,  
J.W. Cheatham, LLC

Moe Moussavi  
Vice President



**Road Building &  
Earthmoving Contractors**

September 9, 2019

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

Attn: Mr. Hayes Templeton, PE

Re: Unit 2C – Alton Neighborhood 3 & 4 (Parcel E & F) Improvements  
Project PRJ-601

Dear Mr. Templeton:

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

**Parcel E Public Improvements:**

Add Permit Allowance	1.00	LS	@	5,910.98	/LS	\$5,910.98
Add 8" Base Rock	342.00	SY	@	12.15	/SY	\$4,155.30
Add 1" SP Asphalt	196.00	SY	@	4.80	/SY	\$940.80
Add Valley Curb	187.00	LF	@	13.00	/LF	\$2,431.00
Delete F Curb	(111.00)	LF	@	13.00	/LF	(\$1,443.00)
Delete 6" Concrete Sidewalk	(4,060.00)	SF	@	4.20	/SF	(\$17,052.00)
Delete Detectable Warning	(35.00)	EA	@	424.00	/EA	(\$14,840.00)
Delete 1" S-40 Conduit F & I	(1,000.00)	LF	@	4.00	/LF	(\$4,000.00)
Add 2" S-40 Conduit F & I	380.00	LF	@	5.00	/LF	\$1,900.00
Delete 3" S-40 Conduit F & I	(640.00)	LF	@	7.00	/LF	(\$4,480.00)
Add 4" S-40 Conduit F & I	4,130.00	LF	@	8.00	/LF	\$33,040.00
Delete 6" S-40 Conduit F & I	(450.00)	LF	@	10.00	/LF	(\$4,500.00)
Add Single Post Sign	3.00	EA	@	1,431.00	/EA	\$4,293.00
Delete Single Post Sign Double Faced	(1.00)	EA	@	1,782.00	/EA	(\$1,782.00)
					<b>Subtotal</b>	<b>\$4,574.08</b>



**Road Building &  
Earthmoving Contractors**

**Parcel E Private Improvements:**

Add Permit Allowance	1.00	LS	@	1,043.90	/LS	\$1,043.90
Delete 6" Concrete Alley	(1,257.00)	SF	@	4.75	/SF	(\$5,970.75)
Delete Paver Aprons @ Alley	(1,140.00)	SF	@	6.05	/SF	(\$6,897.00)
Add Paver Parking 4" on Sand	1,126.00	SF	@	10.50	/SF	\$11,823.00
Add D Curb	185.00	LF	@	13.00	/LF	\$2,405.00
Add 15" HDPE	396.00	LF	@	33.00	/LF	\$13,068.00
Add 18" ADS Square Yard Drain	3.00	EA	@	1,565.00	/EA	\$4,695.00
Add Single Post Sign	2.00	EA	@	1,431.00	/EA	\$2,862.00
Delete Single Post Sign Double Faced	(2.00)	EA	@	1,782.00	/EA	(\$3,564.00)

**Subtotal \$19,465.15**

**Parcel F Public Improvements:**

Add Permit Fee	1.00	LS	@	152.00	/LS	\$152.00
Delete Lake Evcavation	(15,280.00)	CY	@	2.30	/CY	(\$35,144.00)
Add 12" Stabilized Subgrade	13.00	SY	@	5.80	/SY	\$75.40
Add 8" Base	26.00	SY	@	12.15	/SY	\$315.90
Add 1" Asphalt	26.00	SY	@	4.80	/SY	\$124.80
Add Valley Curb	78.00	LF	@	13.00	/LF	\$1,014.00
Delete F Curb	(66.00)	LF	@	13.00	/LF	(\$858.00)
Add 6" Concrete Sidewalk	596.00	SF	@	4.20	/SF	\$2,503.20
Delete Detectable Warning	(2.00)	EA	@	424.00	/EA	(\$848.00)
Delete 1" S-40 Conduit F & I	(1,000.00)	LF	@	4.00	/LF	(\$4,000.00)
Add 2" S-40 Conduit F & I	1,820.00	LF	@	5.00	/LF	\$9,100.00
Delete 3" S-40 Conduit F & I	(1,000.00)	LF	@	7.00	/LF	(\$7,000.00)
Add 4" S-40 Conduit F & I	1,000.00	LF	@	8.00	/LF	\$8,000.00
Delete 6" S-40 Conduit F & I	(820.00)	LF	@	10.00	/LF	(\$8,200.00)
Add Single Post Sign	3.00	EA	@	1,431.00	/EA	\$4,293.00

**Subtotal (\$30,471.70)**



**Road Building &  
Earthmoving Contractors**

**Parcel F Private Improvements:**

Add Permit Fee	1.00	LS	@	\$3,947.00	/LS	\$3,947.00
Add 6" Concrete Alleyway	1552.00	SF	@	\$4.75	/SF	\$7,372.00
Delete Paver Aprons in Alley	(1271.00)	SF	@	\$6.05	/SF	(\$7,689.55)
Delete D Curb	(3.00)	LF	@	\$13.00	/LF	(\$39.00)
Delete Single Post Sign	(1.00)	EA	@	\$1,431.00	/EA	(\$1,431.00)
Delete Single Post Double Face	(2.00)	EA	@	\$1,782.00	/EA	(\$3,564.00)

**Subtotal (\$1,404.55)**

**Change Order #1 (Public)**

Delete Mobilization Clearing	(1.00)	LS	@	\$600.00	/LS	(\$600.00)
Delete Survey and Asbuilts	(1.00)	LS	@	\$2,310.00	/LS	(\$2,310.00)
Delete Silt Fence	(1630.00)	LF	@	\$1.50	/LF	(\$2,445.00)
Delete Turbidity Barrier	(100.00)	LF	@	\$10.00	/LF	(\$1,000.00)
Delete Backhoe	(14.00)	HRS	@	\$140.00	/HR	(\$1,960.00)
Delete Backdump	(16.00)	HRS	@	\$170.00	/HR	(\$2,720.00)
Delete Seed and Mulch	(21000.00)	SY	@	\$0.15	/SY	(\$3,150.00)

**Subtotal (\$14,185.00)**

**Change Order #6 (Public)**

Add Bahia Sod	30.00	SY	@	\$2.00	/SY	\$60.00
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**Grand Total (\$21,962.02)**

Please call should you have any questions.

Sincerely,  
J.W. Cheatham, LLC

Moe Moussavi  
Vice President



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:** October 23, 2019

**FROM:** Katie Roundtree, Finance Director

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

**RE:** Unit of Development No. 47- Jupiter Isles  
Consider Ratification of Certificate of Correction

---

### **Background**

The 2014 tax roll included a parcel located within Unit of Development No. 47, Jupiter Isles, owned by the Rialto Community Association Inc. This parcel is actually an upland preserve tract that should have been classified as exempt common area. The Palm Beach County Tax Collector requested Northern issue a Certificate of Correction to exempt this parcel from the 2014 assessment in order to remove a lien from the Rialto Community Association Inc. property.

### **Fiscal Impact**

The Certificate of Correction provides for a net decrease in delinquent assessments of \$207.63. The affected fund has sufficient fund balance to absorb the decrease.

### **Recommendation**

Northern Staff recommends the Board ratify the issuance of the Certificate of Correction to correct the 2014 assessment for the parcel located within the Unit of Development No. 47 Jupiter Isles subdivision.





CERTIFICATE OF CORRECTION OF  
NON-AD VALOREM ASSESSMENT ROLL  
Section 197.3632, F.S, and Rule 12D-18.006(2), F.A.C.

Palm Beach County

To: Tax Collector

You are hereby authorized to correct the assessment, rate/basis, or legal description of the Non-Ad Valorem Assessment Roll as follows: 2014  
Tax year

Parcel or folio number	30424033050160000		
Name to whom assessed	RIALTO COMMUNITY ASSN INC CAMPBELL PROP MGMT C/O <span style="float: right;">+</span>		
Address	401 MAPLEWOOD DR STE 23 JUPITER FL 33458		
<input type="checkbox"/> Change legal description to:			
<input checked="" type="checkbox"/> Change rate/basis from:	Maint \$ 0.00 Debt \$ 69.21	to:	Maint \$ 0.00 Debt \$ 0.00
<input checked="" type="checkbox"/> Change non-ad valorem assessment from:	Maint \$ 0.00 Debt \$ 207.63	to:	Maint \$ 0.00 Debt \$ 0.00
State reason for correction: Exempt property			

Attach additional documents when necessary

*Orna Pardo Jr*  
Local government representative

10/4/2019  
Date

Northern Palm Beach County Improvement District

Name of government unit or taxing authority

Original: Tax Collector

cc: Property Appraiser  
Local Government  
Department of Revenue  
Property Tax Oversight  
PO Box 3000  
Tallahassee, FL 32315-3000



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

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

**DATE:** October 23, 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 K and E-South Improvement Project

---

### **Background**

On March 27, 2019, Northern issued a contract to Centerline Utilities, Inc. to construct the Arden Parcels K and E-South Improvement Project. The attached Change Order No. 4 is a deduction in the amount of \$22,289.46. This deduction will adjust the contract to account for final quantity modifications. A recommendation letter from the District Engineer is attached.

### **Fiscal Impact**

Bond funds will be adjusted accordingly for Unit 53.

### **Recommendation**

Northern Staff and the District Engineer recommend approval of Change Order No. 4 in the amount of (\$22,289.46) to Centerline Utilities, Inc.



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

Subject:  
**Unit 53 Arden - Parcel K and E-South Improvement Project  
PRJ 611**

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 has been recommended for approved by Michael B. Schorah's office.

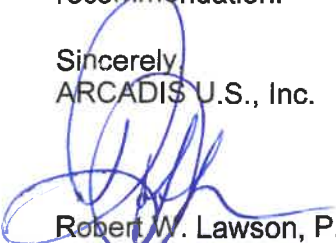
The deductive change order in the amount of \$22,289.46 represents the deletion of water meter boxes and service yokes from the water service installation.

Please be advised that there is no change in Contract Time 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.

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

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](http://www.arcadis-us.com)

INFRASTRUCTURE

Date:  
October 10, 2019

Contact:  
Robert W. Lawson, P.E.

Phone:  
697-7002 Direct

Email:  
[rlawson@arcadis-us.com](mailto: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

PROJECT Unit 53 Arden – Parcels K and E-South Improvements  
 DATE OF ISSUANCE October 4, 2019 EFFECTIVE DATE \_\_\_\_\_

OWNER Northern Palm Beach County Improvement District

OWNER's Contract No. PRJ-611

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 the deletion of water meter boxes and service yokes from the water service installations. DEDUCTIVE work will be performed at the direction of the Engineer and the District's Project Manager, totaling (\$22,289.46). These values have been reviewed, and the Engineer concurs that these correctly represent this work. No additional days are required to complete this work.**

Reason for Change Order: **Developer request to delete water meter boxes and service yokes from scope of contract work.**

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

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIMES:
Original Contract Price \$ <u>2,134,731.91</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>4,956.42</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>2,139,688.33</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>(22,289.46)</u>	Net Increase of this Change Order <u>See attached list</u> Days
Contract Price with all approved Change Orders \$ <u>2,117,398.87</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: [Signature]  
Engineer (Authorized Signature)  
Date: 10-7-19

APPROVED:  
By: \_\_\_\_\_  
NPBCID  
Date: \_\_\_\_\_

ACCEPTED:  
By: [Signature]  
Contractor (Authorized Signature)  
Date: 10/7/19

## **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**

<b>POD</b>	<b>K</b>	<b>E-SOUTH</b>
Original Contract Time	180 Days	240 Days
Net change from previous Change Orders	27 Days	0 Days
Contract Time prior to this Change Order	207 Days	242 Days
Net Increase of this Change Order	0 Days	0 Days
Contract Time with all Approved Change Orders	207 Days	242 Days
Notice to Proceed Date	May 6, 2019	July 1, 2019
Substantial Completion Date	October 29, 2019	January 29, 2020
Final Completion Date	November 28, 2019	February 28, 2020





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:** October 23, 2019

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

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

**RE:** 2019/2020 Vehicle Purchase Authorization  
Purchase Order No. 20-1 and Payment to Gilbert Chevrolet, Inc.

---

### **Background**

Northern Staff completed a fleet evaluation in accordance with established policy and proposes to replace one fleet vehicle listed below:

- 2007 Ford Explorer                      Mileage: 157,000

The replacement vehicle will be a 2020 Chevrolet Silverado 1500 Double Cab 4X4. The Director of Operations established specifications for the new vehicle based on operational needs to improve fuel efficiency and work performance. Attached is the Northern's vehicle policy points evaluation sheet. Gilbert Chevrolet Company, Inc. agreed to match the pricing from the 2019 Florida Sheriff's Association Contract. Attached is the specification price sheet for the proposed vehicle and Purchase Order No. 20-001.

### **Fiscal Impact**

Sufficient maintenance funds are budgeted in the fiscal year 2019/2020 budget for this purchase.

### **Recommendation**

Northern Staff recommends Board approval of the referenced Purchase Order No. 20-1 in the amount of \$35,589.00 for the purchase of a 2020 Chevrolet Silverado 1500 Double Cab 4X4 to Gilbert Chevrolet, Inc.



**Northern Palm Beach County  
Improvement District**

Purchase Order No. 20-1

**Purchase Order**

**Vendor :1065**

**Gilbert Chevrolet Company, Inc**

3550 Highway 441 South  
Okeechobee, FL 34974  
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 09/05/2019  
Required Date 09/15/2019  
Prepared By JONATHAN H. ILES  
  
Workflow ID 07  
Status Requester Documents  
Description Vehicle Purchase - 2020 Chevy Silverado  
1500 4X4 (See Attached Quote)

Change Order 0

Project No

Invoice to Y  
follow

**Comments :**

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	Ops0	56401	Vehicle Purchase - 2020 Chevy Silverado 1500 4X4 (See Attached Quote)	35,589.00	35,589.00

**Total : \$35,589.00**

**Approval Information**

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.

Quick Quote for Northern Palm Beach County Improvement District

Date : 3/10/19

Contact Person: John Iles

FSA BID NUMBER FSA18-VEL26.0

SPECIFICATION #56 2020 Chevrolet Silverado 1500 Double Cab 4X4 (CK10753)

## CK10753 - Silverado: 1500 SWB, 4WD, Double Cab

2019 State Bid Winner Pricing(on spec'ed truck)



<b>2019 Chevrolet Silverado 1500 (CK10753/1WT) Base Price</b>	<b>\$ 24274.00</b>
<b>LMG 1 Flex fuel engine 5.3L V8 Flex Fuel Motor with 6 speed Automatic</b>	<b>\$ 1394.00</b>
<b>2CX Model Upgrade</b>	<b>\$ 4873.00</b>
<b>1LT 1 Manufacturer's model upgrade package (specify pkg. bid) ( with Ext Cab)</b>	<b>\$ 4004.00</b>
<b>UE1 On Star</b>	<b>\$ 174.00</b>
<b>Z71 Model Upgrade(Items included listed on State Bid)</b>	<b>\$ 943.00</b>

**State Bid Winner Price \$ 35,662.00**

**Gilbert Price: \$ 35,589.00**

Vehicle Summary and Condition Listing  
as of 10/7/2019

NPBCID Vehicle #	NAME	TAG #	YEAR	MAKE	Fuel Type	COLOR	VIN #	Actual Mileage	Mileage	Year	Condition	Type Svc.	Reliability	Total Repair	Total
19	O'Neal Bardin	TEMP	2017	Chevrolet Tahoe	Regular	Siren	1GNSCBKC1HR353221	28,300	3	3	1	1	1	1	10
24	Lucas Schaffer	YE833	2015	Chevrolet Equinox	Regular	White	2GNFLGE32F6195684	60,500	7	5	1	1	1	1	17
23	Ken Roundtree	YE832	2015	Chevrolet Equinox	Regular	White	2GNFLGE31F6198558	43,500	5	5	1	1	1	1	14
26	Tim Helms	YD527	2016	Chevrolet Equinox	Regular	White	26NFLFE34G6106418	59,500	6	4	1	1	1	1	14
8	Jon Iles	YE668	2014	Chevy 1500	Regular	White	1GCVKREC3EZ113922	44,000	5	6	1	1	1	1	15
25	Sam Payson	YH803	2015	Chevy 1500	Regular	White	1GCVKREC8F2395783	54,500	6	5	1	1	1	1	15
11	Eric Vincent	YE667	2013	Chevy 2500	Diesel	White	1GC2KXC83DZ394947	133,000	14	7	2	2	1	1	27
12	Pietro Corrias	38885	2013	Chevy Silverado	Diesel	White	1GC2KXC89DZ181436	73,500	8	7	2	2	1	1	21
6	Dan Beatty	35165	2007	Explorer	Regular	White	1FMEU73E37UB15815	157,000	16	13	3	3	3	3	41
32	Ross Keith	YJ152	2019	Chevy 1500	Regular	White	2GCVKP3C7K1139299	15,000	2	1	1	1	1	1	7
27	Jorge Santos	YJ146	2016	Chevy 1500	Regular	White	1GCVKREC7GZ387272	47,000	5	3	1	1	1	1	12
28	Jay Kneiss	YJ145	2016	Chevy 1500	Regular	White	1GCVKREC1GZ388899	53,000	6	3	1	1	1	1	13
	Randy Cross	TE1969	2017	Chevy 1500 D/C	Regular	White	1GCVKREC1HZ277920	30,000	3	2	1	1	1	1	9
	Rick Musgrove	TEMP	2017	Chevy 2500	Diesel	White	1GC1KVEY7HF191046	24,750	3	2	1	1	1	1	9
	Recommendations:														
	Replace Vehicle number 17 with 2018 Chevy Silverado 1500 DC														
	<b>Point Ranges for Replacement Consideration</b>														
	Under 18 Points:	Condition	Excellent												
	18 - 22 Points:	Condition	Good												
	23 - 27 Points:	Condition	Qualifies for Replacement												
	28 and Above:	Condition	Needs Immediate Consideration												





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:** October 23, 2019

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

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

**RE:** Consider Resolution No. 2019-07  
Unified Palm Beach County Local Mitigation Strategy Plan

---

### **Background**

The Disaster Mitigation Act of 2000 was enacted to establish a nationwide, disaster hazard mitigation program to reduce the loss of life and property, human suffering, economic disruption, and disaster assistance costs resulting from natural disasters. This mitigation plan assists state and local governments in implementing effective hazard mitigation to ensure the uninterrupted delivery of critical services after a natural disaster.

In response to this Act, Palm Beach County developed a mitigation plan that identifies the natural disasters that could impact their jurisdictions, identifies actions to mitigate the effects of those hazards, and establishes a coordinated process to implement the plans. In 2004, Palm Beach County, its municipalities and special districts adopted a revised plan in accordance with FEMA guidelines. In June 2009, they completed the five year revisions to the Unified Local Mitigation Strategy (LMS) Plan and submitted the revisions to the Florida Division of Emergency Management and FEMA for review.

The 2020 Revised LMS Plan has been approved by the Florida Division of Emergency Management and FEMA subject to adoption of the attached Resolution by Palm Beach County and the participating municipalities and special districts. Northern must adopt the attached Resolution in order to be eligible to receive federal grant assistance following a federal disaster declaration.

### **Fiscal Impact**

There are no fiscal impacts associated with this item.

### **Recommendation**

Northern Staff and General Counsel recommend Board adoption of Resolution 2019-07.

**RESOLUTION NO. 2019-07**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT APPROVING AND ADOPTING THE 2020 REVISED PALM BEACH COUNTY LOCAL MITIGATION STRATEGY PLAN; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.**

WHEREAS, Palm Beach County is susceptible to a variety of natural, technological, and human-caused disasters, including but not limited to, severe weather, hazardous materials incidents, nuclear power plant emergencies, communicable diseases, and domestic security incidents as well as climate change impacts and sea level rise that causes increased inundation, shoreline erosion, flooding from severe weather events, accelerated saltwater contamination of ground water and surface water supplies, and expedited loss of critical habitats; and

WHEREAS, the Disaster Mitigation Act of 2000, was enacted to establish a national disaster hazard mitigation program to reduce the loss of life and property, human suffering, economic disruption, and disaster assistance costs resulting from disasters, and to assist state, local, and tribal governments in implementing effective hazard mitigation measures to ensure the continuation of critical services and facilities after a natural disaster; and

WHEREAS, the Disaster Mitigation Act of 2000, as a condition for qualifying for and receiving future Federal mitigation assistance funding as well as reimbursement for Presidentially Declared Disasters, requires such governments to have Federal Emergency Management Agency approved hazard mitigation plans in place that identify the hazards that could impact their jurisdictions, identify actions and activities to mitigate the effects of those hazards, and establish a coordinated process to implement plans; and

WHEREAS, Palm Beach County's Local Mitigation Strategy (LMS), in coordination with governmental and non-governmental stakeholders having an interest in reducing the impact of disasters, and with input from the private sector and other members of the public, developed and revised the prior Palm Beach County Local Mitigation Strategy Plan; and

WHEREAS, the 2020 Revised Palm Beach County Local Mitigation Strategy Plan has been approved by the Florida Division of Emergency Management and the Federal Emergency Management Agency subject to adoption by the County Board of County Commissioners; and

WHEREAS, the LMS Steering Committee recommends the formal adoption of the 2020 Revised Palm Beach County Local Mitigation Strategy Plan, including planned future enhancements described therein, by the County, all 38 participating municipalities and all participating special districts.

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

Section 1. The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and correct to their knowledge and are made a specific part of this Resolution upon adoption hereof.

Section 2. The 2020 Revised Palm Beach County Local Mitigation Strategy Plan (a true and correct digital copy of which attached hereto as Exhibit A) is hereby approved and adopted.

Section 3. The District's Executive Director is hereby authorized to pursue available funding opportunities for implementation of proposed mitigation initiatives described in the 2020 Revised Palm Beach County Local Mitigation Strategy Plan, and upon receipt of such funding or other necessary resources, seek to implement the actions in accordance with the mitigation strategies set out by the 2020 Revised Palm Beach County Local Mitigation Strategy Plan.

Section 4. To continue to support and participate in the 2020 Revised Palm Beach County Local Mitigation Strategy Plan's planning and implementation process as required by Federal Emergency Management agency, the Florida Division of Emergency Management, and the Palm Beach County Local Mitigation Strategy Steering Committee.

Section 5. To consider incorporating climate change concerns, sea level rise and natural hazards when applicable into its plans of improvement and the implementation thereof.

Section 6. The District's Secretary or Assistant Secretary is hereby directed to transmit a counterpart original of this Resolution, once executed, to the Palm Beach County Division of Emergency Management, attention Local Mitigation Strategy Coordinator (712-6481), for filing in the Office of the Clerk & Comptroller for Palm Beach County, Florida.

Section 7. This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

ATTEST:

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

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY  
IMPROVEMENT DISTRICT

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

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

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

**EXHIBIT "A"**

A copy of the 2020 Revised Palm Beach County Local Mitigation Strategy Plan is available for inspection and copying upon request to Northern's Records Custodian.

**RECOMMENDED DISBURSEMENTS FOR  
OCTOBER 23, 2019 BOARD MEETING**

	<b>BOND/COI**</b>	<b>EIPC*</b>	<b>NOTE PROCEEDS</b>	<b>LANDOWNER FUNDS</b>	<b>TOTALS</b>
<b>Unit No. 2C - Alton</b>	<b>394,685.44</b>			<b>319,043.84</b>	<b>713,729.28</b>
<b>Unit No. 11 - PGA National</b>		<b>4,993.92</b>			<b>4,993.92</b>
<b>Unit No. 18 - Ibis Golf &amp; CC</b>		<b>13,992.50</b>			<b>13,992.50</b>
<b>Unit No. 31 - BallenIsles</b>		<b>39,843.16</b>			<b>39,843.16</b>
<b>Unit No. 53 - Arden</b>	<b>288,821.20</b>				<b>288,821.20</b>
	<b>683,506.64</b>	<b>58,829.58</b>	<b>-</b>	<b>319,043.84</b>	<b>1,061,380.06</b>

\* Equity in Pooled Cash

\*\*Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C				
DISBURSEMENT NO. 130				
OCTOBER 23, 2019				
	BOND	NOTE	LANDOWNER FUNDS	TOTALS
<b>CONSTRUCTION:</b>				
All-Site Construction	122,878.95	-	-	
(Alton Park Project)           (2 Pay Apps)				
Arazoza Bros.	56,250.00	-	56,011.50	
(Parcel G PCD Landscape Buffer)				
J. W. Cheatham, LLC           (2 Pay Apps)	89,586.32	-	229,972.24	
(Alton Neighborhood 5, Parcel G Phase II)				
J. W. Cheatham, LLC	97,965.76	-	32,334.26	
(Alton Neighborhood 3 & 4 Parcel E & F)				
Palm Beach County	426.25	-	-	
(Hood Rd. Construction PO#17-312)				
J. W. Cheatham, LLC	8,100.00	-	500.00	
(Alton Rd Ext./Beckman Terr. Ldspe Irr & lights)				
				694,025.28
<b>ENGINEERING:</b>				
Caufield & Wheeler, Inc.	3,894.16	-	225.84	
(PE for Alton)				
Arcadis-US	7,682.50	-	-	
(DE for Alton)				
				11,802.50
<b>OTHER PROFESSIONALS:</b>				
Caldwell & Pacetti	2,778.65	-	-	
(Plan of Improvement Review)				
				2,778.65
<b>MISCELLANEOUS:</b>				
Davidson Fixed Income Mgmt.	565.68	-	-	
NPBCID Reimbursements				
(NPBCID Personnel Time)	4,557.17			
				5,122.85
	<b>394,685.44</b>	<b>-</b>	<b>319,043.84</b>	<b>713,729.28</b>



**UNIT OF DEVELOPMENT NO. 18  
DISBURSEMENT NO. 177  
OCTOBER 23, 2019**

	<u>EIPC</u>	<u>TOTAL</u>
<b>CONSTRUCTION:</b>		
<b>LIMNO-TECH, Inc.</b>	<u>12,885.00</u>	
(Lake WQ Related Services)		12,885.00
<b>ENGINEERING:</b>		
<b>Arcadis</b>	<u>337.50</u>	
(SFWMD Admin Action PO#17-19)		337.50
<b>OTHER PROFESSIONALS:</b>		
<b>Jones, Foster, et al</b>	<u>770.00</u>	
(NPBCID vs SFWMD) (2 Invoices)		770.00
	<u>13,992.50</u>	<u>13,992.50</u>



**UNIT OF DEVELOPMENT NO. 31  
DISBURSEMENT NO. 188  
OCTOBER 23, 2019**

	<b>EIPC</b> <u>(Equity in Pooled Cash)</u>	<u><b>TOTAL</b></u>
<b>CONSTRUCTION:</b>		
<b>J.W. Cheatham</b> (Phase I Road & Path Overlay)	<u><b>39,843.16</b></u>	<b>39,843.16</b>
	<u><u><b>39,843.16</b></u></u>	<u><u><b>39,843.16</b></u></u>

**UNIT OF DEVELOPMENT NO. 53  
DISBURSEMENT NO. 77  
OCTOBER 23, 2019**

	<b>BOND</b>	<b>TOTAL</b>
<b>CONSTRUCTION:</b>		
<b>Centerline Utilities, Inc.</b> (Arden Parcel C-south, C-north & F-west)	<b>47,740.86</b>	
<b>Centerline Utilities, Inc.</b> (Arden Pods K and E-South)	<b>184,478.67</b>	
		<b>232,219.53</b>
<b>ENGINEERING:</b>		
<b>Michael Schorah &amp; Assoc.</b> (PE Construction Phase)	<b>51,980.00</b>	
		<b>51,980.00</b>
<b>OTHER PROFESSIONALS:</b>		
<b>Caldwell &amp; Pacetti</b> (Legal )	<b>2,365.00</b>	
		<b>2,365.00</b>
<b>MISCELLANEOUS:</b>		
<b>NPBCID Reimbursement</b> (NPBCID personnel time)	<b>2,256.67</b>	
		<b>2,256.67</b>
	<b>288,821.20</b>	<b>-</b>
		<b>288,821.20</b>

**UNIT NO. 2C – ALTON**

**STATUS REPORT**

**UNIT NO. 53 – ARDEN**

**STATUS REPORT**



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

## **EXECUTIVE SUMMARY**

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

**DATE:** October 23, 2019

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

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

**RE:** Unit of Development No. 53 – Arden  
Consider Acceptance of Bills of Sale for Western Buffer Linear Park Improvements  
to Northern Palm Beach County Improvement District  
Permit Nos. PER-53-011 and PER-53-013

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### **Background**

In 2017, Northern issued permits to Highland Dunes Associates Property, LLC for Western Buffer Linear Park Improvements within Arden. The work identified in the permits includes the irrigation, two shade structures, benches, trash cans, and pet stations. These improvements are authorized by Northern's Plan of Improvements for Unit of Development No. 53. The construction has been completed and certified by the engineer of record. Attached are Bills of Sale to Northern for these improvements. Also attached is a letter from Northern's District Engineer, Arcadis recommending acceptance by Northern of these improvements.

### **Fiscal Impact**

There are no fiscal impacts relating to the acceptance of the improvements identified in the Bills of Sale. Maintenance of these facilities is provided by the Arden Homeowners Association, Inc. through separate agreement.

### **Recommendation**

Northern Staff, District Engineer and General Counsel recommend acceptance of the attached Bills of Sale.



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  
PER 53-011 Irrigation Mainline in Cain Field Trace  
Bill of Sale

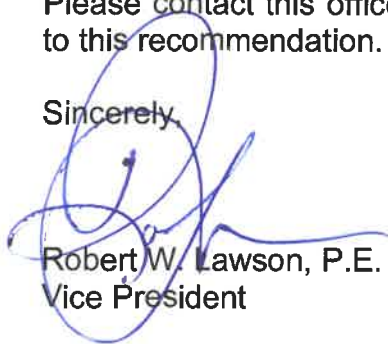
Dear Mr. Beatty:

Please be advised that our office has completed its review of a proposed Bill of Sale for a six-inch irrigation mainline constructed within Cain Field Trace within the Arden project site. This irrigation line is a part of the Plan of Improvements for Unit 53 and services the western linear park constructed under PRJ 595. 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 irrigation main, control wire and associated valves identified in the attachment to the Bill of Sale be scheduled for consideration by Northern Palm Beach County Improvement District on the next Board agenda.

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](http://www.arcadis-us.com)

INFRASTRUCTURE

Date:  
October 14, 2019

Contact:  
Robert W. Lawson, P.E.

Phone:  
561-697-7002

Email:  
[rlawson@arcadis-us.com](mailto:rlawson@arcadis-us.com)

Our ref:  
WF590POA.5479

**Florida License Numbers**

**Engineering**  
EB00007917

**Geology**  
GB564

**Landscape Architecture**  
LC26000269

**Surveying**  
LB7062

**NAME OF PROJECT:** Arden  
Northern Palm Beach County Improvement District  
Unit No. 53  
Bill of Sale

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

**KNOW ALL MEN BY THESE PRESENTS**, that Highland Dunes Associates Property LLC, whose street address is 500 Boylston Street, Suite 2010, Boston, MA 02116, Party of the First Part, for and in consideration of the sum of One (\$1.00) Dollar, lawful money of the United States, and other good and valuable consideration, paid to it by Northern Palm Beach County Improvement District, an independent special district of the State of Florida, Party of the Second Part, the receipt whereof is hereby acknowledged, has granted, bargained, sold, conveyed, transferred and delivered, and by these presents does grant, bargain, sell, convey, transfer and deliver unto the said Second Party, its successors and assigns, the following goods and chattels located in the County of Palm Beach, and the State of Florida to wit:

(See attached Exhibit "A")

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

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

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

IN WITNESS WHEREOF, said Party of the First Part, by and through its undersigned representative, has hereunto set its hands and seal(s) this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

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

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

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

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

**STATE OF FLORIDA)**

)ss:

**COUNTY OF PALM BEACH)**

Before me personally appeared \_\_\_\_\_, to me well known and known to be the persons described in and who executed the foregoing instrument, and acknowledged to and before me that said person executed said instrument for the purposes therein expressed and on behalf of the Party of the First Part.

**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: \_\_\_\_\_

ATTEST:

Accepted by Northern Palm Beach County  
Improvement District

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

Assistant Secretary

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

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

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

**[DISTRICT SEAL]**



EXHIBIT "A"

Irrigation transmission mainline supplying irrigation water to the western buffer at Arden (Unit 53). All work was completed in accordance with plans produced by Heartland Designs as shown on sheet IP-6 and dated January 18, 2017 and permitted under NPBCID permit number PER 53-011.

Installation is composed of:

- (2) 6" gate valves
- 2,315 LF of 6" irrigation mainline – schedule 40 purple pipe
- 2,315 LF of irrigation control wire

The cost for the installed improvements totaled: \$26,796.00

**I HEREBY CERTIFY THAT THE ABOVE COST BREAKDOWN IS COMPLETE AND ACCURATE.**

\_\_\_\_\_  
Project/District Engineer

\_\_\_\_\_  
Date

[Engineer's Seal]



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

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

INFRASTRUCTURE

Subject:  
Unit of Development No. 53  
PER 53-013 Linear Park Shade Structure  
Bill of Sale

Date:  
October 14, 2019

Dear Mr. Beatty:

Contact:  
Robert W. Lawson, P.E.

Please be advised that our office has completed its review of a proposed Bill of Sale for two shade structures, benches, trash cans, and pet stations constructed within the linear park along the western boundary of the Arden project site that were included in the Plan of Improvements for Unit 53 and constructed in conjunction with PRJ 595. The improvements have been completed by the contractor and were inspected and certified by Michael B. Schorah's office acting as the project engineer.

Phone:  
561-697-7002

Email:  
rlawson@arcadis-us.com

Our ref:  
WF590POA.5479

We therefore recommend that the Bill of Sale transferring the shade structure and other improvements identified in the attachment to the Bill of Sale be scheduled for consideration by Northern Palm Beach County Improvement District on the next Board agenda.

**Florida License Numbers**

**Engineering**  
EB00007917

**Geology**  
GB564

**Landscape Architecture**  
LC26000269

**Surveying**  
LB7062

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

Sincerely,

Robert W. Lawson, P.E.  
Vice President

**NAME OF PROJECT:** Arden  
Northern Palm Beach County Improvement District  
Unit No. 53  
Bill of Sale

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

**KNOW ALL MEN BY THESE PRESENTS**, that Highland Dunes Associates Property LLC, whose street address is 500 Boylston Street, Suite 2010, Boston, MA 02116, Party of the First Part, for and in consideration of the sum of One (\$1.00) Dollar, lawful money of the United States, and other good and valuable consideration, paid to it by Northern Palm Beach County Improvement District, an independent special district of the State of Florida, Party of the Second Part, the receipt whereof is hereby acknowledged, has granted, bargained, sold, conveyed, transferred and delivered, and by these presents does grant, bargain, sell, convey, transfer and deliver unto the said Second Party, its successors and assigns, the following goods and chattels located in the County of Palm Beach, and the State of Florida to wit:

(See attached Exhibit "A")

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

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

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

IN WITNESS WHEREOF, said Party of the First Part, by and through its undersigned representative, has hereunto set its hands and seal(s) this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

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

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

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

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

**STATE OF FLORIDA)**

)ss:

**COUNTY OF PALM BEACH)**

Before me personally appeared \_\_\_\_\_, to me well known and known to be the persons described in and who executed the foregoing instrument, and acknowledged to and before me that said person executed said instrument for the purposes therein expressed and on behalf of the Party of the First Part.

**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: \_\_\_\_\_

ATTEST:

Accepted by Northern Palm Beach County  
Improvement District

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

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

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

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

**[DISTRICT SEAL]**

EXHIBIT "A"

Installation of (2) two shade structures adjacent to stabilized pathway constructed under NPBCID Project No. PRJ-595, including benches, trash cans, and pet stations. All work was completed in accordance with the Phase 1 Improvements West Buffer Trail Hardscape Plans as prepared by Lucido & Associates, Inc. including plan sheets HS-1 and HS-2 signed and sealed by Thomas Lucido bearing a latest revision date of June 22, 2017 and permitted under NPBCID permit number PER 53-013.

The cost of installed improvements totaled: \$ 29,618.00

**I HEREBY CERTIFY THAT THE ABOVE COST BREAKDOWN IS COMPLETE AND ACCURATE.**

\_\_\_\_\_  
Project/District Engineer

\_\_\_\_\_  
Date

[Engineer's Seal]



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:** October 23, 2019

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

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

**RE:** Multiple Units of Development  
Consider Purchase Order No. 20-003 to Data Flow Systems  
Telemetry Upgrade – Supervisory Control and Data Acquisition (SCADA) System  
Conversion from UHF to VHF

---

### **Background**

In 1998, Northern initiated its SCADA Telemetry System with Data Flow Systems. Northern designated Data Flow Systems to be its sole source provider for this technology. With an original investment of \$50,000, four remote telemetry units were constructed in Ibis Golf and Country Club as authorized in the Plan of Improvements. These improvements also included a central base station at Northern’s headquarters.

Over the past 21 years, the telemetry system has been expanded to 69 remote sites spread throughout Northern’s jurisdiction. Due to interference from land development projects and vegetative growth, communication between the telemetry units has experienced intermittent lapses. Data Flow Systems determined that the system should be converted from the current UHF (Ultra High Frequency) to VHF (Very High Frequency). This will improve our communications in the system and reduce unwanted interference.

Attached is a proposal from Data Flow Systems to provide the frequency conversion. The upgrade will include software, hardware and installation cost. The cost is allocated among the Units of Development based on the specific telemetry needs within each unit.

### **Fiscal Impact**

This project is included in the 2019/2020 budget; however, a few units will be using fund balance from reserves to fund their portion.

**Recommendation**

Northern Staff recommends Board approval of the referenced Purchase Order No. 20-003 to Data Flow Systems in the amount of \$256,699.00.



July 9, 2019

Quote No. 190709-01-RW

Mr. Ross Keith  
North Palm Beach County Improvement District  
Email: [ross@npbcid.org](mailto:ross@npbcid.org)

Re: DFS SCADA System UHF to VHF Conversion Quote

Dear Mr. Keith:

Thank you for this opportunity to offer our products and services for the above referenced project. This quote considers the following:

- This quote is being provided as requested to convert the existing NPBCID DFS SCADA system consisting of the central site and 69 remotes from using UHF frequency radios to VHF.
- This conversion requires the existing Central Terminal Unit (CTU) and antenna be replaced and are included.
- This conversion requires the remote sites radio modules and antennas be replaced and are included.
- This quote provides for the central SCADA site to temporarily simultaneously operate on both frequencies until all the remote sites are changed over. Both frequencies will operate through the existing single driver. No central site configuration services are required.
- The proposed VHF central site CTA209 antenna would be temporarily side mounted on the existing concrete pole near the top. After the remote sites are changed, it would be moved in place of the top mounted UHF antenna.
- The existing central site UHF radio/module would be temporarily installed in the proposed CTU along with the proposed central VHF radio/module allowing for simultaneous operation of both frequencies while the remote sites are converted.
- This quote provides for all the equipment and services necessary for the conversion.

All products offered are compatible with NPBCID's existing TAC II SCADA system. This quotation includes, and is limited to, the following. Should you have any questions or require additional information, please contact me at 321-259-5009.

Sincerely,

Data Flow Systems, Inc.

Randy E. Wyatt

Inside Sales Manager

Email: [randy@dataflowsys.com](mailto:randy@dataflowsys.com)



**INITIAL CENTRAL SITE BILL OF MATERIAL & SERVICES: \$17,791.00**

This portion of the upgrade initiates the proposed VHF frequency.

- (1) Central Terminal Unit Assembly, includes:..... \$6,107.00
  - (1) Stainless Steel Enclosure
  - (1) Modular Backplane
  - (2) RF Pigtail
  - (1) Telemetry Interface Module/VHF radio
  - (0) Fiber Interface Module (Existing one will be used)
  - (1) Power Supply Module
  - (1) RTU Surge Protection Kit
  - (2) Polyphaser Coaxial Surge Protector
  - (1) 2.6 Ah Backup Battery
- (1) Central Antenna System, includes..... \$2,122.00
  - (1) CTA209 Antenna
  - (1) 100' LMR400 Coax Cable Assembly (Estimated to not exceed)
- (1) Professional Antenna Installation Services ..... \$6,815.00
- (1) DFS Onsite Installation Services (Install & Service Dept.) ..... \$2,597.00
- (1) FCC Licensing Services ..... \$150.00

**(69) REMOTE SITES BILL OF MATERIAL & SERVICES: \$231,609.00**

This portion of the upgrade is expected to be provided immediately following above listed services. No central site configuration services are required.

- (76) Telemetry Interface Module/VHF radio (\$2,222 each) ..... \$168,872.00
  - Includes recommended 7 spares
- (69) RTA209 Antenna (\$390 each)..... \$26,910.00
- (69) FCC Licensing Services (\$150 each) ..... \$10,350.00
- (69) Onsite Antenna & radio/module Replacement Services (\$333 each)..... \$22,977.00
  - Labor pricing considers a minimum of 23 sites being converted at a time. This onsite service is for replacing the radio/module and antenna only. If additional services or trips are required due to site conditions, DFS will document it and provide to the customer for approval. No additional services or material will be provided without customer approval.
- (5) Daily Lift Rental Service (\$500 each) ..... \$2,500.00
  - A lift is required when an antenna tower assembly is not climbable, such as our 21' assembly. This will only be billed for as needed. Our records show about a dozen of the 21' towers were installed.

**CENTRAL SITE CONVERSION COMPLETION BILL OF MATERIAL & SERVICES: \$7,299.00**

When all the remote sites have been converted, the proposed VHF CTA209 antenna will be installed on top of the antenna pole in place of the existing UHF antenna.

- (1) Professional Antenna Installation Services ..... \$5,815.00
- (1) DFS Onsite Installation Services (Install Dept.)..... \$1,484.00

**WORK TO BE PERFORMED BY THE UTILITY:**

1. Make site available when work is scheduled, and have personnel available to operate system as needed when DFS work is scheduled.

2. All required underground locate information must be provided before DFS installation services can be scheduled. DFS will provide an underground locate information form. The Utility will be the underground locate Point of Contact. The Utility must provide a contact name and phone number for use by locate services should they need to gain access to a secured area or are unable to find the site based on locate info provided by Utility.

**PRICING & TERMS:**

This quotation totals \$256,699.00, plus shipping charges. Pricing is based on NET 30 payment terms with approved credit. Partial billing may occur as individual services are completed. Lead time can be determined at receipt of order. Please review the Quotation Notes listed below. This quotation will be honored for 90 days.

**QUOTATION NOTES:**

1. Only those items and services specifically listed above are included in this quotation.
2. Pricing is based on NET 30 Payment Terms with approved credit. Pricing can be adjusted upon request for payment terms other than NET 30.
3. All items shipped will be billed at the time of shipment. Shipping charges will be added.
4. DFS employees will not enter "Confined Spaces" and/or "Permit-Required Confined Spaces" as defined by OSHA. Any such requirement will be performed by others.
5. All electrical equipment to be accessed by DFS employees must be temporarily removed from service during the performance of our scope of work.
6. This quotation does not include any required permitting, sealed drawings, or associated fees.
7. DFS' Standard Warranty applies to this project. [www.dataflowsys.com/products/warranty-statement.php](http://www.dataflowsys.com/products/warranty-statement.php)
8. Radio Study General Exception - The antenna requirements are based on our radio study. Our radio study calculations are produced by DFS proprietary software algorithms and trade secrets. This information is confidential and will not be provided. Radio study summary information and topological maps are general in nature and can be provided under this proposal during the submittal process when requested.
9. This quotation stipulates that DFS existing insurance provider(s) and policy coverage are acceptable. In the event that you require a change to insurance provider(s), additional coverage, and/or amending the terms of our existing policies, we reserve the right to void and withdraw this quote and replace it with an amended quote which contemplates and provides for the recovery of the cost associated with analyzing and complying with different insurance requirements. Policy information can be found at <http://www.dataflowsys.com/company/documents/insurance-coverage.pdf>
10. This quotation is formatted and priced for a direct purchase from the utility. If this scope is to be purchased by others, a revised quote is required to cover additional project administration charges. These additional charges cover routine contractor/developer requirements such as contract management, submittal preparation, project coordination, owner notices, etc.



**Northern Palm Beach County  
Improvement District**

Purchase Order No. 20-3

## Purchase Order

<p><b>Vendor :146</b></p> <p><b>DATA FLOW SYSTEMS, INC.</b></p> <p>605 N JOHN RODES BLVD MELBOURNE, FL 32934-9105 Phone - / Fax -</p>	<p><b>Billing and Shipping Address</b></p> <p>359 Hiatt Drive Palm Beach Gardens, FL 33418 (561) 624-7830 Ext Fax (561) 624-7839</p>
<p><b>Document Information</b></p> <p>Document Date 09/17/2019 Required Date 10/02/2019 Prepared By Mason R. Keith</p> <p>Workflow ID 07 Status Board 2 Documents Description DFS Telemetry Radio Upgrade</p>	<p>Change Order 0 Project No Invoice to Y follow</p>

APPROVAL PROCESS

**Comments :** Unfavorable budget variances in a few units explained in the attachment. All shortfalls can be adequately funded through fund balances.

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	0101	56301	DFS Telemetry Radio Upgrade	3,356.65	3,356.65
1	EA	0201	56301	DFS Telemetry Radio Upgrade	3,356.65	3,356.65
1	EA	02A1	56301	DFS Telemetry Radio Upgrade	30,209.90	30,209.90
1	EA	0301	56301	DFS Telemetry Radio Upgrade	6,713.30	6,713.30
1	EA	0401	56301	DFS Telemetry Radio Upgrade	10,069.95	10,069.95
1	EA	05B1	56301	DFS Telemetry Radio Upgrade	6,713.30	6,713.30
1	EA	05C1	56301	DFS Telemetry Radio Upgrade	3,356.65	3,356.65
1	EA	05D1	56301	DFS Telemetry Radio Upgrade	3,356.65	3,356.65
1	EA	0901	56301	DFS Telemetry Radio Upgrade	3,356.65	3,356.65
1	EA	09A1	56301	DFS Telemetry Radio Upgrade	20,139.90	20,139.90
1	EA	09B1	56301	DFS Telemetry Radio Upgrade	13,426.60	13,426.60
1	EA	1101	56301	DFS Telemetry Radio Upgrade	20,139.95	20,139.95
1	EA	1201	56301	DFS Telemetry Radio Upgrade	6,713.30	6,713.30
1	EA	1401	56301	DFS Telemetry Radio Upgrade	10,069.95	10,069.95
1	EA	1501	56301	DFS Telemetry Radio Upgrade	10,069.95	10,069.95
1	EA	1801	56301	DFS Telemetry Radio Upgrade	13,426.60	13,426.60
1	EA	1901	56301	DFS Telemetry Radio Upgrade	10,069.95	10,069.95
1	EA	2101	56301	DFS Telemetry Radio Upgrade	10,069.95	10,069.95
1	EA	2301	56301	DFS Telemetry Radio Upgrade	3,356.65	3,356.65
1	EA	2401	56301	DFS Telemetry Radio Upgrade	3,356.65	3,356.65
1	EA	3101	56301	DFS Telemetry Radio Upgrade	10,069.95	10,069.95

APPROVAL

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	4301	56301	DFS Telemetry Radio Upgrade	20,139.95	20,139.95
1	EA	4701	56301	DFS Telemetry Radio Upgrade	10,069.95	10,069.95
1	EA	Ops0	56301	DFS Telemetry Radio Upgrade	25,090.00	25,090.00

Total : \$256,699.00

**Approval Information**

SUSAN P. SCHEFF	Board	10/04/2019 12:18 PM
ONEAL BARDIN JR.	Executive Director	10/02/2019 11:34 AM
KATHLEEN E. ROU	Finance Director	10/02/2019 10:27 AM
LAURA L. HAM	Budget Manager	10/02/2019 9:23 AM
CLIFFORD D. BEAT	Deputy Director	10/01/2019 2:59 PM
KENNITH R. ROUN	Department Manager	10/01/2019 12:45 PM
Mason R. Keith	Requester	10/01/2019 12:44 PM
CLIFFORD D. BEAT	Deputy Director	10/01/2019 9:56 AM
KENNITH R. ROUN	Department Manager	10/01/2019 7:21 AM
Mason R. Keith	Requester	10/01/2019 7:00 AM

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

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

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

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



Northern Palm Beach County Improvement District  
359 Hiatt Drive, Palm Beach Gardens, Florida 33418  
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:** October 23, 2019

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

**FROM:** Susan P. Scheff, Executive Assistant

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

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### Community Relations

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

Florida Association of Special Districts  
Leadership Palm Beach County  
National Pollutant Discharge Elimination System (NPDES)  
Palm Beach County Chapter of Florida Government Finance  
Officers Association (FGFOA)  
Safety Council of Palm Beach County

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

Unit No. 2C	Alton
Unit No. 3	Horseshoe Acres/Square Lake
Unit No. 11	PGA National
Unit No. 14	Eastpointe
Unit No. 18	Ibis Golf & Country Club
Unit No. 19	Regional Center
Unit No. 21	Old Marsh
Unit No. 23	The Shores
Unit No. 53	Arden

3. Katie Roundtree attended the Leadership Palm Beach County GROW Committee Meeting held at the Leadership office in West Palm Beach on October 2.

4. Katie Roundtree attended the Leadership Palm Beach County Office Holders Breakfast held at Manatee Lagoon in West Palm Beach on October 4.
5. Katie Roundtree attended a Palm Beach County FGFOA Board Meeting held at the West Palm Beach City Hall on October 11.
6. Ken Roundtree attended the Quarterly Board Meeting of the Safety Council of Palm Beach County held at their office on October 15.
7. Dan Beatty and Jay Kneiss attended the FASD Quarterly Membership Meeting held at Hawk's Cay Resort in Duck Key on October 17 and 18.

### **Training**

1. Laura Ham participated in a webinar entitled "Fiduciary Activities and Leases Implementation Guides", sponsored by the GFOA on September 26.
2. Katie Roundtree participated in a webinar entitled "Solving the Impossible Puzzle of Cybersecurity", sponsored by Sophos on October 2.
3. Katie Roundtree participated in a webinar entitled "New Cyber Privacy Regulations & Risks Affecting U.S. Businesses", sponsored by Marsh and McLennan Agency on October 15.
4. Katie Roundtree participated in a webinar entitled "Ransomware is Back with a Vengeance", sponsored by Sophos on October 16.
5. Laura Ham participated in a webinar entitled "Investment Training: Developing Investment Practices", sponsored by the PFM on October 22.

### **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.

## Family Communication During and After Disasters

Your family may not be together when disaster strikes, so plan how you will contact one another. Think about how you will communicate in different situations. Consider the following questions when making a plan:

- How will my family/household get emergency alerts and warnings?
- How will my family/household get to safe locations for relevant emergencies?
- How will my family/household get in touch if cell phone, internet, or landline doesn't work?
- How will I let loved ones know I am safe?
- How will family/household get to a meeting place after the emergency?

Complete a contact card for each adult family member and **print them out**. Have them keep these cards handy in a wallet, purse or briefcase, etc. Additionally, complete contact cards for each child in your family. Put the cards in their backpacks or book bags. An example can be found at <http://www.fema.gov/media-library/assets/documents/34330>. Information should include contact information for family, friends and neighbors as well as doctors and school information.

Identify a contact such as a friend or relative who lives out-of-state for household members to notify they are safe. It may be easier to make a long-distance phone call than to call across town, so an out-of-town contact may be in a better position to communicate among separated family members.

The following are tips when making phone calls and using your smartphone during or after a disaster:

- Keep all phone calls brief. If you need to use a phone, try to convey only vital information to emergency personnel and/or family.
- For non-emergency communications, use text messaging, e-mail, or social media instead of making voice calls on your cell phone to avoid tying up voice networks. Data-based services like texts and emails are less likely to experience network congestion. You can also use social media to post your status to let family and friends know you are okay. In addition to Facebook and Twitter, you can use resources such as the [American Red Cross's Safe and Well program](#).
- If you are unsuccessful in completing a call using your cell phone, wait ten seconds before redialing to help reduce network congestion.
- Immediately following a disaster, **resist using your mobile device to watch streaming videos, download music or videos, or play video games, all of which can add to network congestion**. Limiting use of these services can help potentially life-saving emergency calls get through to 9-1-1.

- Conserve your cell phone battery by reducing the brightness of your screen, placing your phone in airplane mode, and closing apps you are not using that draw power, unless you need to use the phone.
- If you lose power, you can charge your cell phone in your car. Just be sure your car is in a well-ventilated place (remove it from the garage) and do not go to your car until any danger has passed. You can also listen to your car radio for important news alerts.
- If you do not have a hands-free device in your car, stop driving or pull over to the side of the road before making a call. Do not text on a cell phone, talk, or "tweet" while driving.
- **Keep your contacts updated across all of your channels**, including phone, email and social media. This will make it easy to reach out to the right people quickly to get information and supply updates. Consider creating a group list serve of your top contacts.
- **Send updates via text** and internet from your mobile phone to your contacts and social channels in case voice communications are not available. Text messages and the internet often have the ability to work in the event of a phone service disruption.
- Keep extra batteries for your phone in a safe place or purchase a **solar-powered or hand crank charger**. These chargers are good emergency tools to keep your laptop and other small electronics working in the event of a power outage. If you own a car, purchase a car phone charger because you can charge your phone if you lose power at your home.
- Program "In Case of Emergency" (ICE) contacts into your cell phone so emergency personnel can contact those people for you if you are unable to use your phone. Let your ICE contacts know that they are programmed into your phone and inform them of any medical issues or other special needs you may have.
- If you have a traditional landline (non-broadband or VOIP) phone, keep at least one non-cordless receiver in your home because it will work even if you lose power.
- If you are evacuated and have call-forwarding on your home phone, forward your home phone number to your cell phone number.
- If you do not have a cell phone, keep a prepaid phone card to use if needed during or after a disaster.
- Prepare a family contact sheet. This should include at least one out-of-town contact that may be better able to reach family members in an emergency.
- Have a battery-powered or hand-cranked radio or television available (with spare batteries).
- Use your cell phone's text messaging capability to receive text message updates from FEMA (standard message and data rates apply).
  - To sign up to receive monthly preparedness tips: text PREPARE to 43362 (4FEMA)
  - To unsubscribe (at any time): text STOP to 43362 (4FEMA)

Through the use of everyday technology, individuals, families, responders and organizations can successfully prepare for, adapt to and recover from disruptions brought on by emergencies and/or disasters. With effective planning, it is possible to take advantage of technology before, during and after a crisis to communicate with loved ones and manage your financial affairs.

Information courtesy Ready.gov.



**NPDES TIP:** Before a storm, make sure all of your grass clippings and tree trimmings have been properly stored - do not leave them outside to become potential projectiles, and clog the storm drains and canals.



# NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

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QUARTERLY FINANCIAL REPORT

QUARTER ENDED SEPTEMBER 30, 2019



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## Quarterly Overview of Financial Statement variance information as of 9/30/19

### Variances common among all Units of Development:

- Except in the general fund, miscellaneous revenue is mainly comprised of permit/plat review and inspection fees. Expenses are presented as incurred as part of physical environment.
- Transfers out in the special revenue funds and transfers in within the general fund include quarterly allocations of personal services, insurance and administration and operation expenses.
- Debt service for most issues is paid on February first and August first each year.

### General

- Fuel-Vehicles is more than budgeted due to filling fuel tanks to the maximum prior to Hurricane Dorian's potential impact.
- Capital Outlay is more than budgeted due to technology upgrades necessary to update the network to help prevent cybersecurity attacks.
- Transfers in are less than budgeted due to expenses in the general fund being less than budgeted in total. This means that the transfers in from other funds that are used to fund the general fund could be less than budgeted. Each fund that transfers funds to the general fund should show a positive variance in transfers out.

### Unit 2C- Alton

- This unit is a fairly new unit and as such, the budget is being established as more day to day operations begin. Engineering and personnel costs are higher than budgeted due to maintenance projects and staff time needed that were more than anticipated.

### Unit 5- Rolf Property

- Engineering Fees are higher than budgeted due to a study to determine the best method to repair a large stormwater pipe under Jog Road. The method and subsequent construction estimate were used to establish the amount of the potential loan needed to fund the project.
- Repair and Maintenance-General is more than budgeted due to weir modifications that were necessary to maintain proper drainage.

### Unit 5A- Vista Center

- Repair and Maintenance- Culverts is higher than expected due to additional ROV cable required to complete the dive inspection.

### Unit 5B- Baywinds

- Repair & Maintenance- Buildings is more than budgeted due to a pump station roof replacement completed in this fiscal year but budgeted in the prior fiscal year.

#### Unit 9A- Abacoa

- Repair & Maintenance- Roads is more than budgeted due to more sidewalks needing repair than was anticipated.
- Repair & Maintenance- Culverts is more than budgeted due to an emergency dive inspection required to determine if one of Northern's pipes had caused a sinkhole in the golf course. It was determined that it was not Northern's pipe.

#### Unit 11- PGA National

- Legal Services is more than budgeted due to expenses related to a slip and fall incident handled by Northern's insurance company, but needing the District's legal counsel's assistance.
- Repair & Maintenance- Pump Station is more than budgeted due to a pump failure at PGA Central pump station that required repairs.
- Interest Expense was higher than anticipated due to interest rates rising higher than anticipated.

#### Unit 14- Eastpointe

- Legal Services and Other Professional Services are more than budgeted due to expenses related to a potential land swap with the HOA. The land owner has been billed for these expenses for reimbursement.
- Interest Expense was higher than anticipated due to interest rates rising higher than anticipated.

#### Unit 15- Villages of Palm Beach Lakes

- Repair & Maintenance- Roads is more than budgeted due to sidewalks needing immediate repair that was not budgeted.
- Repair & Maintenance- Culverts is more than budgeted due to an emergency culvert repair/replacement. Funds budgeted for new aerators were used to cover the amount over budget.

#### Unit 16- Palm Beach Park of Commerce

- Legal services and Engineering Fees are more than budgeted due to expenses related to a property transfer requested by a landowner. Expenses were reimbursed by the landowner and appear as miscellaneous revenues on the financial statement.
- Road/Bridges was more than budgeted due to a drainage improvement project on Corporate Road that was budgeted in the prior year, but completed during this fiscal year.

#### Unit 18- Ibis Golf and Country Club

- Legal Services and Legal Special Services are more than budgeted due to assistance needed for legal matters associated with the continued litigation with the FDOT, SFWMD and the City of West Palm Beach.

#### 19A- Regional Center Irrigation

- Legal services and Repair and Maintenance – Telemetry are over budget due to a study performed to determine the best way to expand the irrigation line to a property that has not had service in the past.

#### Unit 20- Juno Isles

- Repair & Maintenance- Canal/Lake is more than budgeted due to seawall repairs needed as a result of a maintenance inspection.

#### Unit 24- Ironhorse

- Improvements other than Buildings is more than budgeted due to a fuel tank replacement that was budgeted in the prior year but expended in the current year.

#### Unit 31- BallenIsles

- Legal services are more than budgeted due to expenses related to contracts associated with the Northlake guardhouse and Military Trail guardhouse renovations.
- Repair & Maintenance- Buildings is more than budgeted due to several accidents involving the PGA guardhouse being hit by vehicles. Most of the cost of repairs has been reimbursed from the District's insurance company and is reflected in miscellaneous revenue.

#### Unit 43- Mirasol

- Engineering fees are more than budgeted due to expenses related to a fence installation that was not anticipated as well as the cost to design and bid the LED light conversion along Jog Road that was budgeted in a prior year, but completed this year.
- Improvements other than Buildings is more than budgeted due to a fence installation near the Mirabella neighborhood and the Palm Beach Gardens Park that was not budgeted.

#### Unit 47- Jupiter Isles

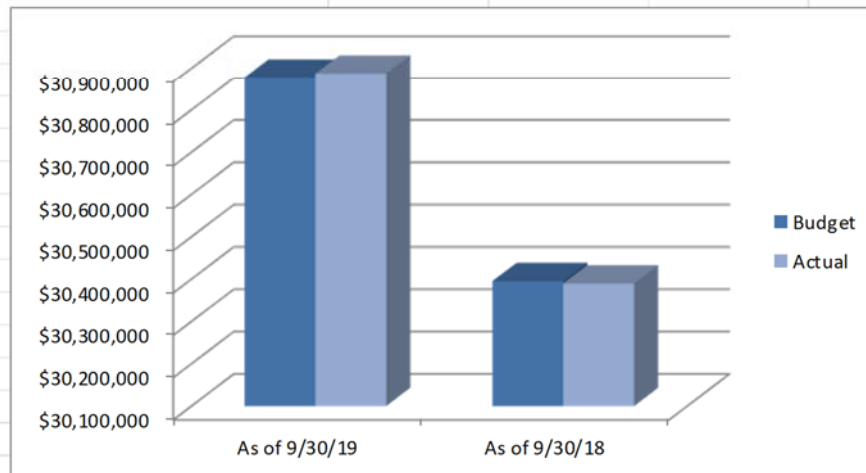
- Repair & Maintenance- General is more than budgeted due to repairs needed on the Rialto dock and fencing around the structure that was not anticipated.
- Repair & Maintenance- Catch Basins is due to unanticipated diving services needed to remove a construction plug in a pipe that was left after construction was completed.

#### Unit 51- Frenchman's Harbor

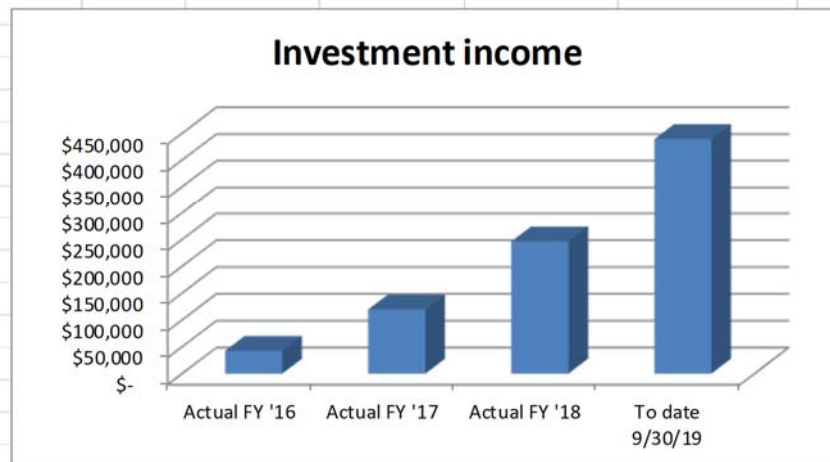
- Legal services are more than budgeted due to the cost of final closeout of the project and agreements with the HOA that needed to be drafted.

The following graphs present assessment collections for the past two years as well as investment income for the past four years:

<b>Non Ad-Valorem Assessments</b>				
	Budget	Actual	Budget Variance	
			\$	%
As of 9/30/19	\$ 30,878,079	\$ 30,887,505	9,426.31	0.0%
As of 9/30/18	\$ 30,395,272	\$ 30,389,453	(5,819.00)	0.0%
In(De)crease from prior year - \$	482,807.00	498,052.31		
In(De)crease from prior year - %	1.6%	1.6%		



<b>Investment income:*</b>				
	Actual FY '16	Actual FY '17	Actual FY '18	To date 9/30/19
Investment income	\$ 42,355	\$ 119,310	\$ 246,111	\$ 439,205



\*Maintenance funds only

**Northern Palm Beach County Improvement District**

Summary Budget Comparison  
From 10/1/2018 Through 9/30/2019

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
UNIT 1 - MAINTENANCE FUND	50,314.64	50,369.00	(54.36)	99.89%	0.10%
UNIT 2 - MAINTENANCE FUND	268,364.09	268,364.00	0.09	100.00%	0.00%
UNIT 2A - MAINTENANCE FUND	93,389.25	93,389.00	0.25	100.00%	0.00%
UNIT 2A - DEBT FUND	382,234.55	383,900.00	(1,665.45)	99.56%	0.43%
UNIT 2C - MAINTENANCE FUND	127,282.09	128,382.00	(1,099.91)	99.14%	0.85%
UNIT 2C - DEBT SERVICE FUND	5,629,770.03	5,629,770.00	0.03	100.00%	0.00%
UNIT 3 - MAINTENANCE FUND	267,632.70	268,424.00	(791.30)	99.70%	0.29%
UNIT 3A - MAINTENANCE FUND	141,148.34	141,148.00	0.34	100.00%	0.00%
UNIT 3A - DEBT FUND	425,419.54	425,420.00	(0.46)	99.99%	0.00%
UNIT 4 - MAINTENANCE FUND	410,950.43	411,191.00	(240.57)	99.94%	0.05%
UNIT 5 - MAINTENANCE FUND	127,149.13	127,212.00	(62.87)	99.95%	0.04%
UNIT 5A - MAINTENANCE FUND	363,744.35	363,744.00	0.35	100.00%	0.00%
UNIT 5B - MAINTENANCE FUND	79,995.51	79,996.00	(0.49)	99.99%	0.00%
UNIT 5B - DEBT FUND	403,061.27	403,061.00	0.27	100.00%	0.00%
UNIT 5C - MAINTENANCE FUND	45,911.26	45,945.00	(33.74)	99.92%	0.07%
UNIT 5D - MAINTENANCE FUND	60,714.53	60,759.00	(44.47)	99.92%	0.07%
UNIT 5D - DEBT FUND	386,315.12	386,596.00	(280.88)	99.92%	0.07%
UNIT 7 - MAINTENANCE FUND	101,328.90	101,550.00	(221.10)	99.78%	0.21%
UNIT 9 - MAINTENANCE FUND	98,225.84	98,226.00	(0.16)	99.99%	0.00%
UNIT 9A - MAINTENANCE FUND	627,457.36	627,457.00	0.36	100.00%	0.00%
UNIT 9A - DEBT FUND	2,896,631.90	2,896,631.00	0.90	100.00%	0.00%
UNIT 9B - MAINTENANCE FUND	436,823.97	436,824.00	(0.03)	99.99%	0.00%
UNIT 9B - DEBT FUND	1,366,526.52	1,366,526.00	0.52	100.00%	0.00%
UNIT 11 - MAINTENANCE FUND	2,322,859.04	2,323,270.00	(410.96)	99.98%	0.01%
UNIT 12 - MAINTENANCE FUND	50,874.57	50,875.00	(0.43)	99.99%	0.00%
UNIT 12A - MAINTENANCE FUND	20,775.92	20,776.00	(0.08)	99.99%	0.00%
UNIT 14 - MAINTENANCE FUND	731,163.09	731,163.00	0.09	100.00%	0.00%
UNIT 15 - MAINTENANCE FUND	605,715.24	606,110.00	(394.76)	99.93%	0.06%
UNIT 16 - MAINTENANCE FUND	728,206.08	720,079.00	8,127.08	101.12%	(1.12)%
UNIT 16 - DEBT FUND	708,028.16	700,126.00	7,902.16	101.12%	(1.12)%
UNIT 18 - MAINTENANCE FUND	1,530,126.29	1,531,371.00	(1,244.71)	99.91%	0.08%
UNIT 19 - MAINTENANCE FUND	291,378.57	291,379.00	(0.43)	99.99%	0.00%
UNIT 19 - DEBT FUND	325,326.31	325,326.00	0.31	100.00%	0.00%
UNIT 19A - MAINTENANCE FUND	59,476.13	59,476.00	0.13	100.00%	0.00%
UNIT 20 - MAINTENANCE FUND	50,739.38	50,799.00	(59.62)	99.88%	0.11%
UNIT 21 - MAINTENANCE FUND	462,876.48	462,876.00	0.48	100.00%	0.00%
UNIT 23 - MAINTENANCE FUND	171,354.18	171,354.00	0.18	100.00%	0.00%
UNIT 24 - MAINTENANCE FUND	209,079.30	209,079.00	0.30	100.00%	0.00%
UNIT 27B - MAINTENANCE FUND	169,117.30	169,117.00	0.30	100.00%	0.00%
UNIT 27B - DEBT FUND	288,533.37	288,533.00	0.37	100.00%	0.00%
UNIT 29 - MAINTENANCE FUND	38,315.64	38,316.00	(0.36)	99.99%	0.00%
UNIT 31 - MAINTENANCE FUND	1,095,324.74	1,095,325.00	(0.26)	99.99%	0.00%
UNIT 32 - MAINTENANCE FUND	14,646.24	14,646.00	0.24	100.00%	0.00%
UNIT 32A - MAINTENANCE FUND	5,121.40	5,121.00	0.40	100.00%	0.00%
UNIT 33 - MAINTENANCE FUND	13,849.49	13,849.00	0.49	100.00%	0.00%
UNIT 34 - MAINTENANCE FUND	153,336.12	153,336.00	0.12	100.00%	0.00%
UNIT 38 - MAINTENANCE FUND	75,599.37	75,599.00	0.37	100.00%	0.00%
UNIT 41 - MAINTENANCE FUND	4,214.73	4,215.00	(0.27)	99.99%	0.00%
UNIT 43 - MAINTENANCE FUND	781,863.58	781,864.00	(0.42)	99.99%	0.00%
UNIT 43 - DEBT FUND	1,285,772.17	1,285,773.00	(0.83)	99.99%	0.00%
UNIT 44 - MAINTENANCE FUND	47,647.40	47,647.00	0.40	100.00%	0.00%
UNIT 44 - DEBT FUND	603,267.72	603,268.00	(0.28)	99.99%	0.00%
UNIT 45 - MAINTENANCE FUND	209,384.50	209,385.00	(0.50)	99.99%	0.00%



**Northern Palm Beach County Improvement District**

Summary Budget Comparison  
From 10/1/2018 Through 9/30/2019

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
Unit 45- Debt Fund	280,078.50	280,079.00	(0.50)	99.99%	0.00%
Unit 46 - Maint Fund	30,954.99	30,955.00	(0.01)	99.99%	0.00%
Unit 46 - Debt Service Fund	792,894.81	792,895.00	(0.19)	99.99%	0.00%
UNIT 47- MAINTENANCE FUND	40,568.88	40,569.00	(0.12)	99.99%	0.00%
UNIT 49- MAINTENANCE FUND	69,916.10	69,916.00	0.10	100.00%	0.00%
UNIT 51 - MAINTENANCE FUND	18,164.21	18,164.00	0.21	100.00%	0.00%
Unit 53 - Maintenance Fund	57,649.50	57,650.00	(0.50)	99.99%	0.00%
Unit 53 Debt Service Fund	<u>1,752,914.49</u>	<u>1,752,914.00</u>	<u>0.49</u>	<u>100.00%</u>	<u>0.00%</u>
Report Difference	<u>30,887,505.31</u>	<u>30,878,079.00</u>	<u>9,426.31</u>	<u>100.03%</u>	<u>(0.03)%</u>

**Northern Palm Beach County Improvement District  
Investment Summary  
September 30, 2019**

Description	Bank Balance			% of Investments	Interest Rates		
	Current Month	Prior Month	Prior Year		Current Month	Prior Month	This Month Last Year
Pooled Cash Accounts:							
Wells Fargo (2)	\$ 13,898,924	\$ 4,779,886	\$ 29,954,632	22.3%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 20,944,200	\$ 940,692	\$ 2,898,698	33.7%	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	\$ -	0.0%	0.00%	2.02%	0.00%
Dreyfus Pfd MM (DR194)	\$ -	\$ 8,611,527	\$ -	0.0%	0.00%	2.14%	0.00%
Dreyfus Trsy Agy (DR521)	\$ -	\$ 3,556,075	\$ -	0.0%	0.00%	1.97%	0.00%
JP Morgan USTrsy (J3918)	\$ -	\$ 11,713,154	\$ -	0.0%	0.00%	1.97%	0.00%
<b>Total Pooled Cash</b>	<b>\$ 34,843,124</b>	<b>\$ 37,189,455</b>	<b>\$ 32,853,329</b>				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 687,217	\$ 417,625	\$ 1,440,351	1.1%	0.00%	0.00%	0.00%
Reserve Funds	\$ 11,455,591	\$ 11,707,571	\$ 10,769,620	18.4%	0.50% - 5.25%	0.00% - 5.25%	0.00% - 4.625%
Project Funds	\$ 15,241,079	\$ 15,788,797	\$ 24,735,325	24.5%	0.00%	0.00%	0.00%
<b>Total Trust Monies</b>	<b>\$ 27,383,887</b>	<b>\$ 27,913,993</b>	<b>\$ 36,945,296</b>				
<b>GRAND TOTAL</b>	<b>\$ 62,227,011</b>	<b>\$ 65,103,448</b>	<b>\$ 69,798,626</b>				

Notes:

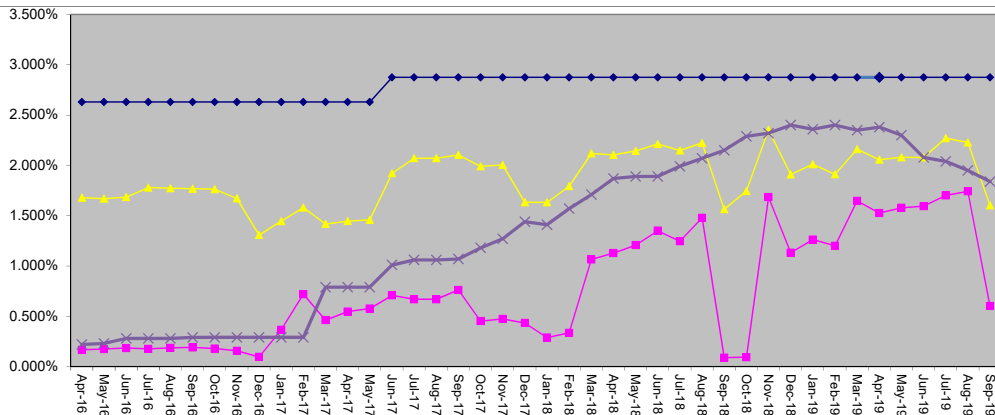
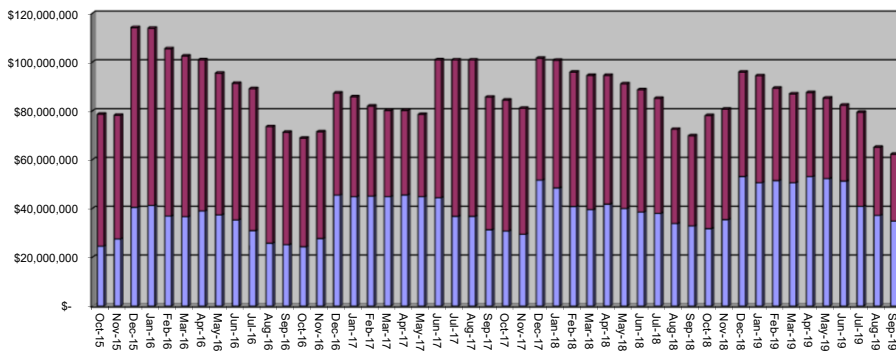
- (1) The District's general operations banking is with Wells Fargo. A 35bps earnings credit rate is received to offset bank service fees.  
(2) Compliance with investment policy is summarized below:  
- All bond trust accounts are in compliance with permitted investments pursuant to the bond resolutions:  
- 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%

NPBCID  
CASH INVESTMENTS  
SUMMARY

DOLLARS			RATES			Benchmark 3	Above /	
Date	EIPC	TRUST	TOTAL	EIPC	TRUST	Weighted Return	month U.S. Treasury	(Below) Benchmark
9/30/2015	\$ 23,797,734	\$ 56,039,824	\$ 79,837,558	0.180%	0.938%	0.712%	0.000%	0.712%
10/31/2015	\$ 24,582,512	\$ 54,067,239	\$ 78,649,751	0.175%	0.938%	0.699%	0.080%	0.619%
11/30/2015	\$ 27,536,668	\$ 50,703,100	\$ 78,239,768	0.156%	0.938%	0.662%	0.220%	0.442%
12/31/2015	\$ 40,493,480	\$ 73,685,365	\$ 114,178,845	0.160%	0.938%	0.662%	0.160%	0.502%
1/31/2016	\$ 41,258,628	\$ 72,659,683	\$ 113,918,311	0.157%	0.938%	0.655%	0.330%	0.325%
2/29/2016	\$ 36,932,518	\$ 68,582,214	\$ 105,514,733	0.176%	2.630%	1.771%	0.330%	1.441%
3/31/2016	\$ 36,669,838	\$ 65,837,344	\$ 102,507,182	0.177%	2.630%	1.753%	0.210%	1.543%
4/30/2016	\$ 39,001,326	\$ 61,976,985	\$ 100,978,310	0.167%	2.630%	1.679%	0.220%	1.459%
5/31/2016	\$ 37,379,568	\$ 58,108,087	\$ 95,487,655	0.174%	2.630%	1.669%	0.230%	1.439%
6/30/2016	\$ 35,316,734	\$ 56,021,295	\$ 91,338,029	0.184%	2.630%	1.684%	0.280%	1.404%
7/31/2016	\$ 30,917,835	\$ 58,190,099	\$ 89,107,934	0.176%	2.630%	1.779%	0.280%	1.499%
8/31/2016	\$ 25,790,704	\$ 47,773,057	\$ 73,563,761	0.186%	2.630%	1.773%	0.280%	1.493%
9/30/2016	\$ 25,173,125	\$ 46,068,958	\$ 71,242,083	0.190%	2.630%	1.768%	0.290%	1.478%
10/31/2016	\$ 24,336,969	\$ 44,498,362	\$ 68,835,331	0.179%	2.630%	1.763%	0.290%	1.473%
11/30/2016	\$ 27,679,580	\$ 43,734,273	\$ 71,413,853	0.157%	2.630%	1.672%	0.290%	1.382%
12/31/2016	\$ 45,523,739	\$ 41,775,229	\$ 87,298,968	0.096%	2.630%	1.308%	0.290%	1.018%
1/31/2017	\$ 44,902,923	\$ 40,904,331	\$ 85,807,254	0.365%	2.630%	1.445%	0.290%	1.155%
2/28/2017	\$ 45,041,873	\$ 36,935,265	\$ 81,977,138	0.720%	2.630%	1.580%	0.290%	1.290%
3/31/2017	\$ 44,858,843	\$ 35,337,205	\$ 80,196,048	0.462%	2.630%	1.417%	0.790%	0.627%
4/30/2017	\$ 45,562,081	\$ 34,633,438	\$ 80,195,519	0.546%	2.630%	1.446%	0.790%	0.656%
5/31/2017	\$ 44,860,447	\$ 33,690,590	\$ 78,551,037	0.577%	2.630%	1.457%	0.790%	0.667%
6/30/2017	\$ 44,426,500	\$ 56,525,554	\$ 100,952,054	0.708%	2.875%	1.921%	1.010%	0.911%
7/31/2017	\$ 36,800,102	\$ 64,118,656	\$ 100,918,758	0.669%	2.875%	2.071%	1.060%	1.011%
8/31/2017	\$ 36,800,102	\$ 64,118,656	\$ 100,918,758	0.669%	2.875%	2.071%	1.060%	1.011%
9/30/2017	\$ 31,291,143	\$ 54,375,418	\$ 85,666,561	0.762%	2.875%	2.103%	1.070%	1.033%
10/31/2017	\$ 30,810,030	\$ 53,638,428	\$ 84,448,458	0.452%	2.875%	1.991%	1.180%	0.811%
11/30/2017	\$ 29,418,317	\$ 51,655,043	\$ 81,073,360	0.474%	2.875%	2.004%	1.270%	0.734%
12/31/2017	\$ 51,674,658	\$ 49,921,282	\$ 101,595,940	0.433%	2.875%	1.633%	1.440%	0.193%
1/31/2018	\$ 48,426,908	\$ 52,343,924	\$ 100,770,832	0.288%	2.875%	1.632%	1.410%	0.222%
2/28/2018	\$ 40,872,184	\$ 55,024,570	\$ 95,896,754	0.335%	2.875%	1.793%	1.570%	0.223%
3/31/2018	\$ 39,531,117	\$ 55,024,570	\$ 94,555,687	1.065%	2.875%	2.118%	1.710%	0.408%
4/30/2018	\$ 41,774,609	\$ 52,807,199	\$ 94,581,808	1.128%	2.875%	2.103%	1.870%	0.233%
5/31/2018	\$ 39,981,750	\$ 51,111,818	\$ 91,093,568	1.207%	2.875%	2.143%	1.890%	0.253%
6/30/2018	\$ 38,554,348	\$ 50,119,624	\$ 88,673,972	1.350%	2.875%	2.212%	1.890%	0.322%
7/31/2018	\$ 38,037,568	\$ 47,164,024	\$ 85,201,592	1.246%	2.875%	2.148%	1.990%	0.158%
8/31/2018	\$ 33,841,263	\$ 38,638,426	\$ 72,479,689	1.478%	2.875%	2.223%	2.070%	0.153%
9/30/2018	\$ 32,853,329	\$ 36,945,296	\$ 69,798,626	0.088%	2.875%	1.563%	2.150%	(0.587%)
10/31/2018	\$ 31,753,068	\$ 46,359,164	\$ 78,112,232	0.093%	2.875%	1.744%	2.290%	(0.546%)
11/30/2018	\$ 35,431,088	\$ 45,319,495	\$ 80,750,583	1.685%	2.875%	2.353%	2.320%	0.033%
12/31/2018	\$ 53,139,089	\$ 42,807,044	\$ 95,946,133	1.132%	2.875%	1.909%	2.400%	(0.491%)
1/31/2019	\$ 50,588,219	\$ 43,838,283	\$ 94,426,502	1.262%	2.875%	2.011%	2.360%	(0.349%)
2/28/2019	\$ 51,417,527	\$ 37,899,490	\$ 89,317,017	1.200%	2.875%	1.911%	2.400%	(0.489%)
3/31/2019	\$ 50,583,016	\$ 36,414,835	\$ 86,997,851	1.647%	2.875%	2.161%	2.350%	(0.189%)
4/30/2019	\$ 53,084,610	\$ 34,434,670	\$ 87,519,280	1.526%	2.875%	2.057%	2.380%	(0.323%)
5/31/2019	\$ 52,282,497	\$ 33,001,907	\$ 85,284,404	1.578%	2.875%	2.080%	2.300%	(0.220%)
6/30/2019	\$ 51,229,577	\$ 31,176,667	\$ 82,406,244	1.594%	2.875%	2.079%	2.080%	(0.001%)
7/31/2019	\$ 40,900,006	\$ 38,554,936	\$ 79,454,942	1.701%	2.875%	2.271%	2.040%	0.231%
8/31/2019	\$ 37,189,455	\$ 27,913,993	\$ 65,103,448	1.742%	2.875%	2.228%	1.950%	0.278%
9/30/2019	\$ 34,843,124	\$ 27,383,887	\$ 62,227,011	0.601%	2.875%	1.602%	1.840%	(0.238%)

Total Cash and Investments



**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 9/30/2019

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	0.00	0.00	0.00
Intergovernmental revenues	26,192.01	0.00	26,192.01
Investment income	16,392.84	0.00	16,392.84
Miscellaneous	12,263.17	0.00	12,263.17
<b>Total Revenues:</b>	<u>54,848.02</u>	<u>0.00</u>	<u>54,848.02</u>
<b>Expenditures:</b>			
Physical Environment			
ADM/OPS SALARIES	1,857,153.82	1,872,436.00	15,282.18
ENGINEERING FEES	27,384.00	60,000.00	32,616.00
LEGAL SERVICES	85,914.50	110,000.00	24,085.50
INSURANCE-GENERAL	199,039.60	218,006.00	18,966.40
PUBLIC INFORMATION	16,760.80	20,980.00	4,219.20
FUEL-VEHICLES	37,682.54	35,000.00	(2,682.54)
Other	1,215,427.50	1,418,875.00	203,447.50
<b>Total Physical Environment</b>	<u>3,439,362.76</u>	<u>3,735,297.00</u>	<u>295,934.24</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)
<b>Total Expenditures:</b>	<u>3,626,391.93</u>	<u>3,917,309.00</u>	<u>290,917.07</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(3,571,543.91)</u>	<u>(3,917,309.00)</u>	<u>345,765.09</u>
<b>Other financing sources (uses):</b>			
Transfers in	3,667,345.44	3,817,309.00	(149,963.56)
Transfers out	0.00	0.00	0.00
Capital contributions from landowners	0.00	0.00	0.00
Proceeds from sales/disposals of capital assets	7,050.00	0.00	7,050.00
<b>Total Other financing sources (uses):</b>	<u>3,674,395.44</u>	<u>3,817,309.00</u>	<u>(142,913.56)</u>
<b>Net change in fund balance</b>	102,851.53	(100,000.00)	202,851.53
Fund balances, beginning of year	1,017,045.09	0.00	1,017,045.09
<b>Total Fund balances, beginning of year</b>	<u>1,017,045.09</u>	<u>0.00</u>	<u>1,017,045.09</u>
<b>Fund balance, end of year</b>	<u>1,119,896.62</u>	<u>(100,000.00)</u>	<u>1,219,896.62</u>

**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 9/30/2019  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	113,493	112,781	712
Intergovernmental revenues	0	0	0
Investment income	3,855	0	3,855
Miscellaneous	1,706	0	1,706
<b>Total Revenues:</b>	<u>119,054</u>	<u>112,781</u>	<u>6,273</u>
<b>Expenditures:</b>			
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	12,229	13,329	1,100
MOWING SERVICES	23,860	28,140	4,280
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	814	960	146
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
<b>Total Physical Environment</b>	<u>43,127</u>	<u>57,233</u>	<u>14,106</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	2,525	2,682	157
<b>Total Capital outlay</b>	<u>2,525</u>	<u>2,682</u>	<u>157</u>
<b>Total Expenditures:</b>	<u>45,653</u>	<u>59,915</u>	<u>14,262</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>73,401</u>	<u>52,866</u>	<u>20,535</u>
<b>Other financing sources (uses):</b>			
Transfers out	(48,645)	(52,866)	4,221
<b>Total Other financing sources (uses):</b>	<u>(48,645)</u>	<u>(52,866)</u>	<u>4,221</u>
<b>Net change in fund balance</b>	24,756	0	24,756
<b>Fund balances, beginning of year</b>	<u>213,471</u>	<u>0</u>	<u>213,471</u>
<b>Total Fund balances, beginning of year</b>	<u>213,471</u>	<u>0</u>	<u>213,471</u>
<b>Fund balance, end of period</b>	<u>238,227</u>	<u>0</u>	<u>238,227</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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	262,055	261,497	558
Intergovernmental revenues	16,150	0	16,150
Investment income	6,403	0	6,403
Miscellaneous	3,741	0	3,741
<b>Total Revenues:</b>	<u>288,349</u>	<u>261,497</u>	<u>26,852</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
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	15,097	16,454	1,357
MOWING SERVICES	9,432	11,124	1,692
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	15,065	19,184	4,119
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	3,910	4,500	590
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	14,781	12,792	(1,989)
<b>Total Physical Environment</b>	<u>66,254</u>	<u>84,886</u>	<u>18,632</u>
<b>Capital outlay</b>			
MACHINERY & EQUIPMENT	20,139	20,000	(139)
Other	9,706	10,309	603
<b>Total Capital outlay</b>	<u>29,845</u>	<u>30,309</u>	<u>464</u>
<b>Total Expenditures:</b>	<u>96,100</u>	<u>115,195</u>	<u>19,095</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>192,249</u>	<u>146,302</u>	<u>45,947</u>
<b>Other financing sources (uses):</b>			
Transfers out	(152,295)	(166,302)	14,007
<b>Total Other financing sources (uses):</b>	<u>(152,295)</u>	<u>(166,302)</u>	<u>14,007</u>
<b>Net change in fund balance</b>	39,954	(20,000)	59,954
<b>Fund balances, beginning of year</b>	<u>352,383</u>	<u>0</u>	<u>352,383</u>
<b>Total Fund balances, beginning of year</b>	<u>352,383</u>	<u>0</u>	<u>352,383</u>
<b>Fund balance, end of period</b>	<u>392,337</u>	<u>(20,000)</u>	<u>412,337</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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	89,954	89,797	157
Intergovernmental revenues	0	0	0
Investment income	4,131	0	4,131
Miscellaneous	(313)	0	(313)
<b>Total Revenues:</b>	<u>93,773</u>	<u>89,797</u>	<u>3,976</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
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	4,579	5,400	821
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	1,906	2,442	536
<b>Total Physical Environment</b>	<u>28,057</u>	<u>36,811</u>	<u>8,754</u>
<b>Capital outlay</b>			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
<b>Total Capital outlay</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures:</b>	<u>28,057</u>	<u>36,811</u>	<u>8,754</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>65,716</u>	<u>52,986</u>	<u>12,730</u>
<b>Other financing sources (uses):</b>			
Transfers out	(57,308)	(67,986)	10,678
<b>Total Other financing sources (uses):</b>	<u>(57,308)</u>	<u>(67,986)</u>	<u>10,678</u>
<b>Net change in fund balance</b>	8,408	(15,000)	23,408
<b>Fund balances, beginning of year</b>	<u>258,723</u>	<u>0</u>	<u>258,723</u>
<b>Total Fund balances, beginning of year</b>	<u>258,723</u>	<u>0</u>	<u>258,723</u>
<b>Fund balance, end of period</b>	<u>267,132</u>	<u>(15,000)</u>	<u>282,132</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 2C  
From 10/1/2018 Through 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	122,218	123,444	(1,226)
Investment income	2,132	0	2,132
Miscellaneous	20,567	0	20,567
<b>Total Revenues:</b>	<u>144,918</u>	<u>123,444</u>	<u>21,474</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	1,366	0	(1,366)
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	38,456	40,000	1,544
REPAIR & MAINT-AERATORS	144	0	(144)
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	9,367	10,000	633
Other	3,519	2,777	(742)
<b>Total Physical Environment</b>	<u>58,264</u>	<u>69,531</u>	<u>11,267</u>
<b>Capital outlay</b>			
MACHINERY & EQUIPMENT	6,257	15,000	8,743
<b>Total Capital outlay</b>	<u>6,257</u>	<u>15,000</u>	<u>8,743</u>
<b>Total Expenditures:</b>	<u>64,521</u>	<u>84,531</u>	<u>20,010</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>80,397</u>	<u>38,913</u>	<u>41,484</u>
<b>Other financing sources (uses):</b>			
Transfers out	(33,149)	(28,913)	(4,236)
<b>Total Other financing sources (uses):</b>	<u>(33,149)</u>	<u>(28,913)</u>	<u>(4,236)</u>
<b>Net change in fund balance</b>	47,248	10,000	37,248
<b>Fund balances, beginning of year</b>	<u>78,819</u>	<u>0</u>	<u>78,819</u>
<b>Total Fund balances, beginning of year</b>	<u>78,819</u>	<u>0</u>	<u>78,819</u>
<b>Fund balance, end of period</b>	<u>126,067</u>	<u>10,000</u>	<u>116,067</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 9/30/2019  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	268,561	268,833	(272)
Intergovernmental revenues	97,850	0	97,850
Investment income	6,731	0	6,731
Miscellaneous	8,606	0	8,606
<b>Total Revenues:</b>	<b>381,748</b>	<b>268,833</b>	<b>112,915</b>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	493	0	(493)
LEGAL SERVICES	2,087	500	(1,587)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	975	1,270	295
CHEMICAL WEED CONTROL	21,472	25,323	3,851
MOWING SERVICES	32,260	38,046	5,786
TRASH DISPOSAL	1,000	1,000	0
LANDSCAPE MAINTENANCE	1,882	2,220	338
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	6,300	6,900	600
Other	3,081	3,161	80
<b>Total Physical Environment</b>	<b>253,572</b>	<b>312,620</b>	<b>59,048</b>
<b>Capital outlay</b>			
CULVERTS/STRUCTURES	0	0	0
Other	2,811	2,986	175
<b>Total Capital outlay</b>	<b>2,811</b>	<b>2,986</b>	<b>175</b>
Principal	0	0	0
Interest	0	0	0
<b>Total Expenditures:</b>	<b>256,384</b>	<b>315,606</b>	<b>59,222</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>125,364</b>	<b>(46,773)</b>	<b>172,137</b>
<b>Other financing sources (uses):</b>			
Transfers out	(103,871)	(97,302)	(6,569)
<b>Total Other financing sources (uses):</b>	<b>(103,871)</b>	<b>(97,302)</b>	<b>(6,569)</b>
<b>Net change in fund balance</b>	<b>21,493</b>	<b>(144,075)</b>	<b>165,568</b>
Fund balances, beginning of year	347,767	0	347,767
<b>Total Fund balances, beginning of year</b>	<b>347,767</b>	<b>0</b>	<b>347,767</b>
<b>Fund balance, end of period</b>	<b>369,259</b>	<b>(144,075)</b>	<b>513,334</b>

**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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	135,911	135,719	192
Intergovernmental revenues	0	0	0
Investment income	7,680	0	7,680
Miscellaneous	250	0	250
<b>Total Revenues:</b>	<u>143,841</u>	<u>135,719</u>	<u>8,122</u>
<b>Expenditures:</b>			
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	6,177	7,285	1,108
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	21,033	27,064	6,031
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	25,327	27,369	2,042
<b>Total Physical Environment</b>	<u>59,605</u>	<u>146,845</u>	<u>87,240</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
<b>Total Capital outlay</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures:</b>	<u>59,605</u>	<u>146,845</u>	<u>87,240</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>84,236</u>	<u>(11,126)</u>	<u>95,362</u>
<b>Other financing sources (uses):</b>			
Transfers out	(47,753)	(53,874)	6,121
<b>Total Other financing sources (uses):</b>	<u>(47,753)</u>	<u>(53,874)</u>	<u>6,121</u>
<b>Net change in fund balance</b>	36,483	(65,000)	101,483
<b>Fund balances, beginning of year</b>	<u>464,582</u>	<u>0</u>	<u>464,582</u>
<b>Total Fund balances, beginning of year</b>	<u>464,582</u>	<u>0</u>	<u>464,582</u>
<b>Fund balance, end of period</b>	<u>501,065</u>	<u>(65,000)</u>	<u>566,065</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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	408,053	406,395	1,658
Intergovernmental revenues	37,360	0	37,360
Investment income	7,909	0	7,909
Miscellaneous	13,600	0	13,600
<b>Total Revenues:</b>	<u>466,923</u>	<u>406,395</u>	<u>60,528</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
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	13,003	15,336	2,333
MOWING SERVICES	16,244	19,158	2,914
TRASH DISPOSAL	500	1,000	500
LANDSCAPE MAINTENANCE	3,561	4,200	639
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	32,178	52,552	20,374
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	37,691	46,017	8,326
<b>Total Physical Environment</b>	<u>141,192</u>	<u>189,932</u>	<u>48,740</u>
<b>Capital outlay</b>			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	55,500	55,500
Other	10,195	10,828	633
<b>Total Capital outlay</b>	<u>10,195</u>	<u>66,328</u>	<u>56,133</u>
Principal	0	0	0
Interest	0	0	0
<b>Total Expenditures:</b>	<u>151,387</u>	<u>256,260</u>	<u>104,873</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>315,536</u>	<u>150,135</u>	<u>165,401</u>
<b>Other financing sources (uses):</b>			
Transfers out	(143,962)	(150,135)	6,173
<b>Total Other financing sources (uses):</b>	<u>(143,962)</u>	<u>(150,135)</u>	<u>6,173</u>
<b>Net change in fund balance</b>	171,574	0	171,574
<b>Fund balances, beginning of year</b>	<u>288,049</u>	<u>0</u>	<u>288,049</u>
<b>Total Fund balances, beginning of year</b>	<u>288,049</u>	<u>0</u>	<u>288,049</u>
<b>Fund balance, end of period</b>	<u>459,623</u>	<u>0</u>	<u>459,623</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 5  
From 10/1/2018 Through 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	123,181	123,048	133
Intergovernmental revenues	26,600	0	26,600
Investment income	3,470	0	3,470
Miscellaneous	250	0	250
<b>Total Revenues:</b>	<u>153,501</u>	<u>123,048</u>	<u>30,453</u>
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	10,965	500	(10,465)
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	8,265	9,008	744
MOWING SERVICES	9,956	11,742	1,786
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)
<b>Total Physical Environment</b>	<u>44,101</u>	<u>36,006</u>	<u>(8,095)</u>
Capital outlay	9,461	10,049	588
Interest	0	0	0
<b>Total Expenditures:</b>	<u>53,563</u>	<u>46,055</u>	<u>(7,508)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>99,938</u>	<u>76,993</u>	<u>22,945</u>
<b>Other financing sources (uses):</b>			
Transfers out	(73,815)	(76,993)	3,178
<b>Total Other financing sources (uses):</b>	<u>(73,815)</u>	<u>(76,993)</u>	<u>3,178</u>
<b>Net change in fund balance</b>	26,123	0	26,123
<b>Fund balances, beginning of year</b>	<u>185,907</u>	<u>0</u>	<u>185,907</u>
<b>Total Fund balances, beginning of year</b>	<u>185,907</u>	<u>0</u>	<u>185,907</u>
<b>Fund balance, end of period</b>	<u>212,030</u>	<u>0</u>	<u>212,030</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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	350,794	349,754	1,040
Intergovernmental revenues	7,478	0	7,478
Investment income	18,641	0	18,641
Miscellaneous	7,705	0	7,705
<b>Total Revenues:</b>	<u>384,618</u>	<u>349,754</u>	<u>34,864</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	2,538	5,000	2,463
ENGINEERING-PERMITS	1,268	0	(1,268)
LEGAL SERVICES	578	5,000	4,422
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	826	1,076	250
MARSH MAINT-LITTORAL ZONE	1,587	5,800	4,213
CHEMICAL WEED CONTROL	26,547	31,308	4,761
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	81,346	95,000	13,654
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	14,721	19,374	4,653
<b>Total Physical Environment</b>	<u>269,946</u>	<u>340,308</u>	<u>70,362</u>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
Other	0	0	0
<b>Total Capital outlay</b>	<u>0</u>	<u>0</u>	<u>0</u>
Principal	0	0	0
Interest	0	0	0
<b>Total Expenditures:</b>	<u>269,946</u>	<u>340,308</u>	<u>70,362</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>114,672</u>	<u>9,446</u>	<u>105,226</u>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(102,029)	(109,446)	7,417
<b>Total Other financing sources (uses):</b>	<u>(102,029)</u>	<u>(109,446)</u>	<u>7,417</u>
<b>Net change in fund balance</b>	12,642	(100,000)	112,642
<b>Fund balances, beginning of year</b>	<u>1,217,222</u>	<u>0</u>	<u>1,217,222</u>
<b>Total Fund balances, beginning of year</b>	<u>1,217,222</u>	<u>0</u>	<u>1,217,222</u>
<b>Fund balance, end of period</b>	<u>1,229,864</u>	<u>(100,000)</u>	<u>1,329,864</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 5B  
From 10/1/2018 Through 9/30/2019  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	77,076	76,919	157
Intergovernmental revenues	2,112	0	2,112
Investment income	2,617	0	2,617
Miscellaneous	0	0	0
<b>Total Revenues:</b>	<b>81,805</b>	<b>76,919</b>	<b>4,886</b>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
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	4,070	4,800	730
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-PUMP STATN	1,979	5,832	3,853
REPAIR & MAINT-BLDG	69,481	30,075	(39,406)
REPAIR & MAINT - GENERAL	933	1,000	67
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
R&M- GENERATORS	0	0	0
Other	4,901	8,936	4,035
<b>Total Physical Environment</b>	<b>81,874</b>	<b>57,794</b>	<b>(24,080)</b>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
<b>Total Capital outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
Principal	0	0	0
<b>Total Expenditures:</b>	<b>81,874</b>	<b>57,794</b>	<b>(24,080)</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(69)</b>	<b>19,125</b>	<b>(19,194)</b>
<b>Other financing sources (uses):</b>			
Transfers out	(41,657)	(36,125)	(5,532)
<b>Total Other financing sources (uses):</b>	<b>(41,657)</b>	<b>(36,125)</b>	<b>(5,532)</b>
<b>Net change in fund balance</b>	<b>(41,726)</b>	<b>(17,000)</b>	<b>(24,726)</b>
<b>Fund balances, beginning of year</b>	<b>176,880</b>	<b>0</b>	<b>176,880</b>
<b>Total Fund balances, beginning of year</b>	<b>176,880</b>	<b>0</b>	<b>176,880</b>
<b>Fund balance, end of period</b>	<b>135,154</b>	<b>(17,000)</b>	<b>152,154</b>

**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 9/30/2019  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	44,229	44,178	51
Investment income	2,888	0	2,888
Total Investment income	2,888	0	2,888
<b>Total Revenues:</b>	<b>47,117</b>	<b>44,178</b>	<b>2,939</b>
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	461	600	139
TRASH DISPOSAL	2,550	4,200	1,650
LANDSCAPE MAINTENANCE	865	1,020	155
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	611	1,665	1,054
Total Physical Environment	4,486	24,985	20,499
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Principal	0	0	0
Interest	0	0	0
<b>Total Expenditures:</b>	<b>4,486</b>	<b>24,985</b>	<b>20,499</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>42,630</b>	<b>19,193</b>	<b>23,437</b>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(16,628)	(19,193)	2,565
Total Other financing sources (uses):	(16,628)	(19,193)	2,565
Net change in fund balance	26,002	0	26,002
Fund balances, beginning of year	167,939	0	167,939
Total Fund balances, beginning of year	167,939	0	167,939
Fund balance, end of period	193,941	0	193,941

**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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	58,480	58,422	58
Intergovernmental revenues	1,886	0	1,886
Investment income	3,322	0	3,322
Miscellaneous	0	0	0
<b>Total Revenues:</b>	<u>63,688</u>	<u>58,422</u>	<u>5,266</u>
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
Special Legislative Activities	0	0	0
AUDITORS SERVICES	719	937	218
LANDSCAPE MAINTENANCE	2,035	2,400	365
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	2,966	6,827	3,861
<b>Total Physical Environment</b>	<u>10,448</u>	<u>21,546</u>	<u>11,098</u>
<b>Total Expenditures:</b>	<u>10,448</u>	<u>21,546</u>	<u>11,098</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>53,240</u>	<u>36,876</u>	<u>16,364</u>
<b>Other financing sources (uses):</b>			
Transfers out	(33,762)	(36,876)	3,114
<b>Total Other financing sources (uses):</b>	<u>(33,762)</u>	<u>(36,876)</u>	<u>3,114</u>
<b>Net change in fund balance</b>	19,478	0	19,478
<b>Fund balances, beginning of year</b>	200,282	0	200,282
<b>Total Fund balances, beginning of year</b>	<u>200,282</u>	<u>0</u>	<u>200,282</u>
<b>Fund balance, end of period</b>	<u>219,759</u>	<u>0</u>	<u>219,759</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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	97,741	97,644	97
Intergovernmental revenues	2,288	0	2,288
Investment income	4,984	0	4,984
Miscellaneous	6,338	0	6,338
<b>Total Revenues:</b>	<u>111,352</u>	<u>97,644</u>	<u>13,708</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	37	500	463
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	83	500	418
WATER QUALITY	2,288	2,034	(254)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	573	746	173
CHEMICAL WEED CONTROL	4,569	4,980	411
MOWING SERVICES	14,148	16,686	2,538
TRASH DISPOSAL	0	1,200	1,200
LANDSCAPE MAINTENANCE	305	360	55
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	3,000	5,000	2,000
REPAIR & MAINT - GENERAL	0	1,500	1,500
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT - GATE	0	500	500
Other	1,111	1,472	361
<b>Total Physical Environment</b>	<u>26,114</u>	<u>36,478</u>	<u>10,364</u>
<b>Capital outlay</b>			
CULVERTS/STRUCTURES	0	0	0
Other	3,200	3,399	199
<b>Total Capital outlay</b>	<u>3,200</u>	<u>3,399</u>	<u>199</u>
Principal	0	0	0
Interest	0	0	0
<b>Total Expenditures:</b>	<u>29,314</u>	<u>39,877</u>	<u>10,563</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>82,037</u>	<u>57,767</u>	<u>24,270</u>
<b>Other financing sources (uses):</b>			
Transfers out	(51,726)	(57,767)	6,041
<b>Total Other financing sources (uses):</b>	<u>(51,726)</u>	<u>(57,767)</u>	<u>6,041</u>
<b>Net change in fund balance</b>	30,312	0	30,312
<b>Fund balances, beginning of year</b>	<u>293,842</u>	<u>0</u>	<u>293,842</u>
<b>Total Fund balances, beginning of year</b>	<u>293,842</u>	<u>0</u>	<u>293,842</u>
<b>Fund balance, end of period</b>	<u>324,154</u>	<u>0</u>	<u>324,154</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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	97,202	97,111	91
Intergovernmental revenues	8,550	0	8,550
Investment income	4,449	0	4,449
Miscellaneous	(150)	0	(150)
<b>Total Revenues:</b>	<u>110,051</u>	<u>97,111</u>	<u>12,940</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
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	3,102	3,381	279
MOWING SERVICES	7,336	8,652	1,316
TRASH DISPOSAL	0	0	0
LANDSCAPE MAINTENANCE	509	600	91
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
<b>Total Physical Environment</b>	<u>17,789</u>	<u>28,809</u>	<u>11,020</u>
<b>Capital outlay</b>			
CULVERTS/STRUCTURES	0	0	0
Other	2,091	2,221	130
<b>Total Capital outlay</b>	<u>2,091</u>	<u>2,221</u>	<u>130</u>
Interest	0	0	0
<b>Total Expenditures:</b>	<u>19,880</u>	<u>31,030</u>	<u>11,150</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>90,171</u>	<u>66,081</u>	<u>24,090</u>
<b>Other financing sources (uses):</b>			
Transfers out	(61,766)	(66,081)	4,315
<b>Total Other financing sources (uses):</b>	<u>(61,766)</u>	<u>(66,081)</u>	<u>4,315</u>
<b>Net change in fund balance</b>	28,405	0	28,405
<b>Fund balances, beginning of year</b>	<u>264,584</u>	<u>0</u>	<u>264,584</u>
<b>Total Fund balances, beginning of year</b>	<u>264,584</u>	<u>0</u>	<u>264,584</u>
<b>Fund balance, end of period</b>	<u>292,989</u>	<u>0</u>	<u>292,989</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 9/30/2019  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	608,688	607,024	1,664
Intergovernmental revenues	0	0	0
Investment income	19,058	0	19,058
Miscellaneous	8,038	0	8,038
<b>Total Revenues:</b>	<b>635,784</b>	<b>607,024</b>	<b>28,760</b>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	537	1,000	463
ENGINEERING-PERMITS	1,267	0	(1,267)
LEGAL SERVICES	2,063	1,000	(1,063)
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	18,711	22,105	3,394
MOWING SERVICES	11,528	13,596	2,068
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	2,480	2,925	445
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	96,954	115,950	18,996
UPLAND MAINTENANCE	7,087	10,475	3,388
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	47,137	62,280	15,143
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	71,221	68,692	(2,529)
<b>Total Physical Environment</b>	<b>331,030</b>	<b>379,646</b>	<b>48,616</b>
<b>Capital outlay</b>			
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
MACHINERY & EQUIPMENT	51,309	55,500	4,191
Other	0	0	0
<b>Total Capital outlay</b>	<b>51,309</b>	<b>55,500</b>	<b>4,191</b>
Principal	0	0	0
<b>Total Expenditures:</b>	<b>382,339</b>	<b>435,146</b>	<b>52,807</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>253,445</b>	<b>171,878</b>	<b>81,567</b>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 9A  
From 10/1/2018 Through 9/30/2019  
(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>(154,017)</u>	<u>(168,178)</u>	<u>14,161</u>
Total Other financing sources (uses):	<u>(154,017)</u>	<u>(168,178)</u>	<u>14,161</u>
Net change in fund balance	99,428	3,700	95,728
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>1,156,348</u></u>	<u><u>3,700</u></u>	<u><u>1,152,648</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 9/30/2019  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	420,601	420,024	577
Intergovernmental revenues	0	0	0
Investment income	13,120	0	13,120
Miscellaneous	(175)	0	(175)
<b>Total Revenues:</b>	<u>433,546</u>	<u>420,024</u>	<u>13,522</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	125	150	25
AUDITORS SERVICES	2,325	3,028	703
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	7,993	9,443	1,450
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	1,734	2,045	311
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	94,404	115,950	21,546
UPLAND MAINTENANCE	17,324	25,605	8,281
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	26,767	27,064	297
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	326	3,000	2,674
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	46,048	43,549	(2,499)
<b>Total Physical Environment</b>	<u>214,109</u>	<u>289,084</u>	<u>74,975</u>
<b>Capital outlay</b>			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
<b>Total Capital outlay</b>	<u>0</u>	<u>0</u>	<u>0</u>
Principal	0	0	0
<b>Total Expenditures:</b>	<u>214,109</u>	<u>289,084</u>	<u>74,975</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>219,438</u>	<u>130,940</u>	<u>88,498</u>
<b>Other financing sources (uses):</b>			
Transfers out	(122,044)	(130,940)	8,896
<b>Total Other financing sources (uses):</b>	<u>(122,044)</u>	<u>(130,940)</u>	<u>8,896</u>
<b>Net change in fund balance</b>	97,394	0	97,394
<b>Fund balances, beginning of year</b>	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 9/30/2019  
(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	806,986	0	806,986

**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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	2,240,589	2,233,917	6,672
Intergovernmental revenues	14,519	0	14,519
Investment income	54,959	0	54,959
Miscellaneous	3,895	0	3,895
<b>Total Revenues:</b>	<u>2,313,961</u>	<u>2,233,917</u>	<u>80,044</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	18,158	50,000	31,843
ENGINEERING-PERMITS	500	0	(500)
LEGAL SERVICES	16,477	5,000	(11,477)
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	320,371	349,750	29,379
CHEMICAL WEED CONTROL	202,698	221,070	18,373
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	27,982	33,001	5,019
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	5,308	6,260	952
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	13,097	53,000	39,903
REPAIR & MAINT-AERATORS	139,506	166,688	27,182
REPAIR & MAINT-PUMP STATN	33,219	15,995	(17,224)
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	155,426	246,000	90,574
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	196,989	278,822	81,833
<b>Total Physical Environment</b>	<u>1,184,091</u>	<u>1,593,486</u>	<u>409,395</u>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	55,350	55,000	(350)
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	47,550	55,500	7,950
Other	6,617	7,028	411
<b>Total Capital outlay</b>	<u>109,517</u>	<u>117,528</u>	<u>8,011</u>
Principal	158,439	158,439	(0)
Interest	42,607	35,056	(7,551)
<b>Total Expenditures:</b>	<u>1,494,653</u>	<u>1,904,509</u>	<u>409,856</u>

**UNIT 2C - ALTON**

Fund Name: UNIT 2C - MAINT FUND	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	93,137	128,382	127,282	197,239	136,820
	93,137	128,382	127,282	197,239	136,820
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(355)	(1,222)	(1,222)	(1,878)	(1,303)
54903 TAX DISCOUNT	(3,713)	(4,938)	(5,064)	(7,586)	(5,262)
	(4,068)	(6,160)	(6,286)	(9,464)	(6,565)
Other					
32900 PERMIT FEES	7,000	-	3,000	-	-
32901 PLAT FEES	250	-	-	-	-
36110 INTEREST EARNINGS	682	-	1,023	-	-
36132 INTEREST EARNINGS-TAXES	7	-	25	-	-
	7,939	-	4,048	-	-
<b>TOTAL REVENUES</b>	<b>97,008</b>	<b>122,222</b>	<b>125,044</b>	<b>187,775</b>	<b>130,255</b>
<b>EXPENSES</b>					
Personnel Services					
59117 Personnel Services	14,606	19,710	15,056	21,761	22,414
	14,606	19,710	15,056	21,761	22,414
Contractual Services					
53115 FINANCIAL CONS./ADVISOR	188	150	150	150	150
53201 AUDITORS SERVICES	434	604	464	829	829
53403 CHEMICAL WEED CONTROL	-	-	-	1,491	1,491
53407 TRASH DISPOSAL	-	1,000	-	1,000	1,000
53413 PRESERVE/EXOTIC MAINT	2,764	40,000	8,167	50,000	50,000
57301 TRUSTEE FEES	1,500	1,555	1,525	1,555	1,555
59126 Insurance	302	1,668	1,502	1,609	1,706
	5,188	44,977	11,808	56,634	56,731
Repairs & Maintenance					
54601 REPAIR & MAINT-AERATORS	-	-	-	12,500	12,500
54608 REPAIR & MAINT - GENERAL	-	5,000	-	10,000	10,000
54611 REPAIR & MAINT-ROADS	4,241	10,000	-	10,000	10,000
54613 REPAIR & MAINT-CULVERTS	-	10,000	9,589	10,000	10,000
54618 R&M-AERATOR REFURBISHMENTS	-	-	-	6,250	-
	4,241	25,000	9,589	48,750	42,500
Capital Outlay					
56401 MACHINERY & EQUIPMENT	-	15,000	6,257	-	-
	-	15,000	6,257	-	-
Other					
59110 ADMINISTRAT TRANSFER OUT	5,684	5,651	4,648	6,457	6,457
59111 OPERATIONS TRANSFER OUT	1,895	1,884	1,550	2,153	2,153

UNIT 2C

ALTON



**UNIT 2C - ALTON**

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 2C - MAINT FUND					
99999 Add'l cash required/(available) for budget	65,394	10,000	-	52,020	-
	72,973	17,535	6,198	60,630	8,610
<b>TOTAL EXPENSES</b>	<b>97,008</b>	<b>122,222</b>	<b>48,908</b>	<b>187,775</b>	<b>130,255</b>

Fund Name:	Actual FY 2018	Adopted Budget FY 2019	YTD + Enc FY 2019	Proposed Budget FY 2020	Estimated Budget FY 2021
UNIT 2C - DEBT FUND					
<b>REVENUES</b>					
Assessments					
31900 ASSMTS/CURR/REG/DEL	4,011,892	5,629,770	5,629,770	5,623,613	5,666,343
	4,011,892	5,629,770	5,629,770	5,623,613	5,666,343
Tax Discount And Tax Collector Fee					
54902 TAX COLLECTOR FEE	(15,301)	(53,605)	(54,059)	(53,547)	(53,954)
54903 TAX DISCOUNT	(159,918)	(216,521)	(223,972)	(216,284)	(217,927)
	(175,219)	(270,126)	(278,031)	(269,831)	(271,881)
Other					
36110 INTEREST EARNINGS	136,075	-	95,946	-	-
36111 Net (incr) decr - fv of inves	(53,297)	-	-	-	-
36132 INTEREST EARNINGS-TAXES	291	-	1,102	-	-
	83,069	-	97,048	-	-
<b>TOTAL REVENUES</b>	<b>3,919,742</b>	<b>5,359,644</b>	<b>5,448,787</b>	<b>5,353,782</b>	<b>5,394,462</b>

**EXPENSES**

Debt Service					
57101 DEBT SERVICE-PRINCIPAL	955,000	1,430,000	1,430,000	1,485,000	1,545,000
57201 DEBT SERVICE-INTEREST	3,997,925	3,962,112	3,962,112	3,910,662	3,849,462
	4,952,925	5,392,112	5,392,112	5,395,662	5,394,462
Other					
99998 Interest paid through Capitalized Interest Fund	(1,115,625)	-	-	-	-
99999 Add'l cash required/(available) for budget	82,442	(32,468)	-	(41,880)	-
	(1,033,183)	(32,468)	-	(41,880)	-
<b>TOTAL EXPENSES</b>	<b>3,919,742</b>	<b>5,359,644</b>	<b>5,392,112</b>	<b>5,353,782</b>	<b>5,394,462</b>

	<b>Tax per Assessable Unit</b>				<b>Number of Assessable Units</b>	
	<b>FYE 9/30/20</b>	<b>FYE 9/30/19</b>	<b>Incr/(Decr)</b>		<b>FYE 9/30/20</b>	<b>FYE 9/30/19</b>
			<b>\$</b>	<b>%</b>		
Cmty Only - Apt (per acre) - Maint	\$478.51	\$311.46				
Cmty Only - Apt (per acre) - Debt	\$11,234.82	\$11,247.12				
Total	\$11,713.33	\$11,558.58	\$154.75	1%	13	13
Cmty Only - Apt (per computed acre) - Mai	\$53.96	\$49.97				
Cmty Only - Apt (per computed acre) - De	\$69.41	\$75.72				

UNIT 2C

ALTON

**UNIT 2C - ALTON**

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
Total	\$123.37	\$125.69	(\$2.32)	-2%	13	13
Cmty Only - Bio A (per acre) - Maint	\$376.83	\$245.28				
Cmty Only - Bio A (per acre) - Debt	\$10,838.16	\$10,850.02				
Total	\$11,214.99	\$11,095.30	\$119.69	1%	70	70
Cmty Only - Bio A (per computed acre) - M	\$53.96	\$49.97				
Cmty Only - Bio A (per computed acre) - D	\$69.41	\$75.72				
Total	\$123.37	\$125.69	(\$2.32)	-2%	70	70
Cmty Only - Bio B (per acre) - Maint	\$479.44	\$312.06				
Cmty Only - Bio B (per acre) - Debt	\$13,789.21	\$13,804.31				
Total	\$14,268.65	\$14,116.37	\$152.28	1%	7	7
Cmty Only - Bio B (per computed acre) - M	\$53.96	\$49.97				
Cmty Only - Bio B (per computed acre) - D	\$69.41	\$75.72				
Total	\$123.37	\$125.69	(\$2.32)	-2%	7	7
Cmty Only - Com/Rtl (per acre) - Maint	\$398.20	\$248.09				
Cmty Only - Com/Rtl (per acre) - Debt	\$11,452.72	\$10,974.27				
Total	\$11,850.92	\$11,222.36	\$628.56	6%	39	41
Cmty Only - Com/Rtl (per computed acre)	\$53.96	\$49.97				
Cmty Only - Com/Rtl (per computed acre)	\$69.41	\$75.72				
Total	\$123.37	\$125.69	(\$2.32)	-2%	40	41
Cmty Only - Office (per acre) - Maint	\$554.33	\$360.81				
Cmty Only - Office (per acre) - Debt	\$15,943.32	\$15,960.78				
Total	\$16,497.65	\$16,321.59	\$176.06	1%	26	26
Cmty Only - Office (per computed acre) -	\$53.96	\$49.97				
Cmty Only - Office (per computed acre) -	\$69.41	\$75.72				
Total	\$123.37	\$125.69	(\$2.32)	-2%	26	26
Cmty Only - Utility (per acre) - Maint	\$128.42	\$83.59				
Cmty Only - Utility (per acre) - Debt	\$3,693.56	\$3,697.60				
Total	\$3,821.98	\$3,781.19	\$40.79	1%	5	5
Cmty Only - Utility (per computed acre) - M	\$53.96	\$49.97				
Cmty Only - Utility (per computed acre) - D	\$69.41	\$75.72				
Total	\$123.37	\$125.69	(\$2.32)	-2%	5	5
Par C -SF – Res (per acre) - Maint	\$330.08	\$183.03				

UNIT 2C

ALTON

**UNIT 2C - ALTON**

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
Par C -SF – Res (per acre) - Debt	\$9,493.66	\$8,096.63				
Total	\$9,823.74	\$8,279.66	\$1,544.08	19%	30	30
Par C -SF – Res (per lot) - Maint	\$95.46	\$76.98				
Par C -SF – Res (per lot) - Debt	\$1,262.93	\$1,270.51				
Total	\$1,358.39	\$1,347.49	\$10.90	1%	217	217
Par C -TH – Res (per acre) - Maint	\$659.66	\$258.37				
Par C -TH – Res (per acre) - Debt	\$18,972.63	\$11,429.35				
Total	\$19,632.29	\$11,687.72	\$7,944.57	68%	6	6
Par C -TH – Res (per unit) - Maint	\$66.99	\$58.45				
Par C -TH – Res (per unit) - Debt	\$444.15	\$450.93				
Total	\$511.14	\$509.38	\$1.76	0%	143	143
Par D -SF – Res (per acre) - Maint	\$330.08	\$183.03				
Par D -SF – Res (per acre) - Debt	\$9,493.66	\$8,096.63				
Total	\$9,823.74	\$8,279.66	\$1,544.08	19%	16	28
Par D -SF – Res (per lot) - Maint	\$91.71	\$74.54				
Par D -SF – Res (per lot) - Debt	\$1,155.07	\$1,162.56				
Total	\$1,246.78	\$1,237.10	\$9.68	1%	117	117
Par E -SF – Res (per acre) - Maint	\$330.08	\$183.03				
Par E -SF – Res (per acre) - Debt	\$9,493.66	\$8,096.63				
Total	\$9,823.74	\$8,279.66	\$1,544.08	19%	29	43
Par E -SF – Res (per lot) - Maint	\$91.67	\$74.52				
Par E -SF – Res (per lot) - Debt	\$1,154.14	\$1,161.64				
Total	\$1,245.81	\$1,236.16	\$9.65	1%	199	199
Par F -TH – Res (per acre) - Maint	\$659.66	\$258.37				
Par F -TH – Res (per acre) - Debt	\$18,972.63	\$11,429.35				
Total	\$19,632.29	\$11,687.72	\$7,944.57	68%	10	21
Par F -TH – Res (per unit) - Maint	\$80.05	\$71.73				
Par F -TH – Res (per unit) - Debt	\$753.29	\$953.00				
Total	\$833.34	\$1,024.73	(\$191.39)	-19%	255	199
Par G -SF – Res (per acre) - Maint	\$330.08	\$183.03				
Par G -SF – Res (per acre) - Debt	\$9,493.66	\$8,096.63				
Total	\$9,823.74	\$8,279.66	\$1,544.08	19%	77	77

UNIT 2C

ALTON

**UNIT 2C - ALTON**

	<u>Tax per Assessable Unit</u>				<u>Number of Assessable Units</u>	
	<u>FYE</u>	<u>FYE</u>	<u>Incr/(Decr)</u>		<u>FYE</u>	<u>FYE</u>
	<u>9/30/20</u>	<u>9/30/19</u>	<u>\$</u>	<u>%</u>	<u>9/30/20</u>	<u>9/30/19</u>
Par G -SF – Res (per lot) - Maint	\$95.85	\$77.24				
Par G -SF – Res (per lot) - Debt	\$1,274.29	\$1,281.92				
<b>Total</b>	<b>\$1,370.14</b>	<b>\$1,359.16</b>	<b>\$10.98</b>	<b>1%</b>	<b>469</b>	<b>469</b>
Undeveloped, undifferentiated (per acre) -	\$535.78	\$349.08				
Undeveloped, undifferentiated (per acre) -	\$15,407.80	\$15,442.16				
<b>Total</b>	<b>\$15,943.58</b>	<b>\$15,791.24</b>	<b>\$152.34</b>	<b>1%</b>	<b>39</b>	<b>38</b>
Undeveloped, undifferentiated (per comput	\$53.96	\$49.97				
Undeveloped, undifferentiated (per comput	\$69.41	\$75.72				
<b>Total</b>	<b>\$123.37</b>	<b>\$125.69</b>	<b>(\$2.32)</b>	<b>-2%</b>	<b>39</b>	<b>39</b>

**Budget Highlights:**

- > Due to this unit's early construction stage, budgeted maintenance costs are formitive.
- > Northern's assessments are levied upon land within Alton according to specified land use classifications. At final buildout, there will be thirteen different land use classifications as follows: 1) Apartments, 2) Biotech A, 3) Biotech B, 4) Commercial/Retail, 5) Hotel, 6) Office, 7) Utility, 8) Parcel C - Single Family, 9) Parcel C - Townhomes, 10) Parcel D - Single Family, 11) Parcel E - Single Family, 12) Parcel F - Townhomes, 13) Parcel G - Single Family. Parcels classified as "Undeveloped, Undifferentiated" are all parcels yet to be divided into a single land use classification. In FYE 9/30/19, the total acreage classified as "Undeveloped, Undifferentiated" consisted of parcels not yet subdivided as Biotech B, Office, or Hotel. Tax rates will be affected as new plats are filed, because the number of taxable units will change with the designation of exempt acreage and creation individual lots.
- > Preserve/exotic maintenance (a/c 53413) includes monitoring well data collection, and annual monitoring and reports.
- > Unit 2C has two Series of Improvement bonds, Series 2014 and Series 2017. FY 2019 was the first year to include assessments for both series of bonds because the first year of debt service on the 2017 Series bonds was funded through a Capitalized Interest Fund established with the issuance of the bonds.
- > Below is the calculated total of Northern's FY 9/30/20 total assessment rates as applied to residential properties:  
 Parcel C - SF: Acreage ranges from 0.1194 to 0.2211. Total assessment ranges from \$2,531.54 to \$3,530.42.  
 Parcel C - TH: Acreage ranges from 0.0416 to 0.0463. Total assessment ranges from \$1,327.84 to \$1,420.12.  
 Parcel D - SF: Acreage ranges from 0.116 to 0.242. Total assessment ranges from \$2,386.33 to \$3,624.13.  
 Parcel E - SF: Acreage ranges from 0.119 to 0.344. Total assessment ranges from \$2,414.84 to \$4,625.18.  
 Parcel F - TH: Acreage ranges from 0.039 to 0.044. Total assessment ranges from \$1,599.00 to \$1,697.16.  
 Parcel G - SF: Acreage ranges from 0.1061 to 0.3194. Total assessment ranges from \$2,412.44 to \$4,507.84.

**Budget Notes:**

- Most activity related to permits and plats is maintained in a separate fund not included in this budget presentation since most permit and plat activity is not funded by assessments.
- Charges for personnel services, insurance, and administrative and operations transfers are based upon allocations using timesheet postings, value of structures, number of debt issues, total direct expenditures, unit history, and number of taxable units.
- Because this unit overlaps Units 2 and 2A, the budget and tax rates of Unit 2 and 2A are also applicable. The rates shown above are cumulative.

**UNIT 2C - ALTON**

- Assessments for Unit 2C are apportioned among the lands in Unit 2C in accordance with the relative benefits assessed thereto by the District Engineer. All taxable land within Unit 2C is assessed for a Community Infrastructure benefit. In addition to the assessment for a Community Infrastructure benefit, the land that is expected to be developed solely for residential uses is subject to an assessment for a Parcel Infrastructure benefit. The unit of measurement that is applied against each assessable parcel of land to determine the Community Infrastructure benefit is equal to the actual acreage for each property control number. The unit of measurement that is applied against each assessable parcel of land to determine the Parcel Infrastructure benefit is based on the number of "Taxing Units". Each separately subdivided lot or parcel of land (a "Lot") within a Category of Parcel Infrastructure that is less than or equal to 0.50 acres in actual area, shall be deemed to be one "Taxing Unit". Any Lot that is larger than 0.50 acres in actual area shall be deemed to be that number of Taxing Units obtained by dividing the actual area of such Lot by the Taxing Unit Factor (specified within the Engineer's Report) associated with the category of Parcel Infrastructure and rounding the result up to the nearest whole number.

**Improvements Maintained:**

Northern maintains the following Improvements in Unit No. 2C, Alton: Preserves; Internal Roadways.

**Debt Outstanding as of 9/30/19:**

Description	Interest Rates	Outstanding	Final Maturity
Water Control and Improvement Bonds - Series 2017	3.25%-5.00%	\$23,060,000	8/1/2046
Water Cntrl and Impr Bonds - Series 2014	4.50%-5.20%	\$56,510,000	8/1/2046
Total outstanding		<u>\$79,570,000</u>	

**The annual requirements to amortize all debt to maturity are as follows:**

Year Ending September 30,	Principal	Interest	Total
2020	\$1,485,000	\$3,910,663	\$5,395,663
2021	\$1,545,000	\$3,849,463	\$5,394,463
2022	\$1,610,000	\$3,785,750	\$5,395,750
2023	\$1,680,000	\$3,719,300	\$5,399,300
2024	\$1,760,000	\$3,646,200	\$5,406,200
THEREAFTER	\$71,490,000	\$48,340,010	\$119,830,010
Total	<u>\$79,570,000</u>	<u>\$67,251,386</u>	<u>\$146,821,386</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 11  
From 10/1/2018 Through 9/30/2019  
(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><del>819,308</del></u>	<u><del>329,408</del></u>	<u><del>489,900</del></u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(493,829)	(535,408)	41,579
Capital contributions from landowners	16,038	0	16,038
Total Other financing sources (uses):	<u>(477,791)</u>	<u>(535,408)</u>	<u>57,617</u>
Net change in fund balance	341,517	(206,000)	547,517
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>3,087,215</u></u>	<u><u>(206,000)</u></u>	<u><u>3,293,215</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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	49,022	48,918	104
Intergovernmental revenues	5,700	0	5,700
Investment income	2,463	0	2,463
Miscellaneous	0	0	0
<b>Total Revenues:</b>	<u>57,185</u>	<u>48,918</u>	<u>8,267</u>
<b>Expenditures:</b>			
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	153	167	14
MOWING SERVICES	1,834	2,163	329
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	814	960	146
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
<b>Total Physical Environment</b>	<u>4,062</u>	<u>7,879</u>	<u>3,817</u>
Capital outlay	2,317	2,461	144
<b>Total Expenditures:</b>	<u>6,379</u>	<u>10,340</u>	<u>3,961</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>50,806</u>	<u>38,578</u>	<u>12,228</u>
<b>Other financing sources (uses):</b>			
Transfers out	(36,972)	(38,578)	1,606
<b>Total Other financing sources (uses):</b>	<u>(36,972)</u>	<u>(38,578)</u>	<u>1,606</u>
Net change in fund balance	13,834	0	13,834
Fund balances, beginning of year	148,305	0	148,305
<b>Total Fund balances, beginning of year</b>	<u>148,305</u>	<u>0</u>	<u>148,305</u>
Fund balance, end of period	<u>162,139</u>	<u>0</u>	<u>162,139</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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	19,989	19,977	12
Intergovernmental revenues	0	0	0
Investment income	1,592	0	1,592
Miscellaneous	250	0	250
<b>Total Revenues:</b>	<u>21,831</u>	<u>19,977</u>	<u>1,854</u>
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	109	142	33
CHEMICAL WEED CONTROL	819	966	147
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	749	5,726	4,977
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	1,159	1,445	286
<b>Total Physical Environment</b>	<u>2,835</u>	<u>12,279</u>	<u>9,444</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
<b>Total Capital outlay</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures:</b>	<u>2,835</u>	<u>12,279</u>	<u>9,444</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>18,996</u>	<u>7,698</u>	<u>11,298</u>
<b>Other financing sources (uses):</b>			
Transfers out	(7,517)	(8,698)	1,181
<b>Total Other financing sources (uses):</b>	<u>(7,517)</u>	<u>(8,698)</u>	<u>1,181</u>
<b>Net change in fund balance</b>	11,479	(1,000)	12,479
<b>Fund balances, beginning of year</b>	96,823	0	96,823
<b>Total Fund balances, beginning of year</b>	<u>96,823</u>	<u>0</u>	<u>96,823</u>
<b>Fund balance, end of period</b>	<u>108,303</u>	<u>(1,000)</u>	<u>109,303</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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	705,288	703,042	2,246
Intergovernmental revenues	12,363	0	12,363
Investment income	10,084	0	10,084
Miscellaneous	7,672	0	7,672
<b>Total Revenues:</b>	<u>735,407</u>	<u>703,042</u>	<u>32,365</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	1,666	3,000	1,335
ENGINEERING-PERMITS	3,175	0	(3,175)
LEGAL SERVICES	38,439	500	(37,939)
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	27,849	32,845	4,996
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	4,192	4,944	752
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	1,098	1,295	197
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	106,947	122,440	15,493
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	126,840	140,391	13,551
<b>Total Physical Environment</b>	<u>330,238</u>	<u>340,584</u>	<u>10,346</u>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	57,795	130,000	72,205
MACHINERY & EQUIPMENT	16,807	19,000	2,193
Other	1,323	1,405	82
<b>Total Capital outlay</b>	<u>75,925</u>	<u>150,405</u>	<u>74,480</u>
Principal	85,085	85,085	(0)
Interest	22,881	18,826	(4,055)
<b>Total Expenditures:</b>	<u>514,129</u>	<u>594,900</u>	<u>80,771</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>221,278</u>	<u>108,142</u>	<u>113,136</u>
<b>Other financing sources (uses):</b>			
Transfers out	(138,973)	(148,142)	9,169
<b>Total Other financing sources (uses):</b>	<u>(138,973)</u>	<u>(148,142)</u>	<u>9,169</u>
<b>Net change in fund balance</b>	<u>82,304</u>	<u>(40,000)</u>	<u>122,304</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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Fund balances, beginning of year	<u>367,091</u>	<u>0</u>	<u>367,091</u>
Total Fund balances, beginning of year	<u>367,091</u>	<u>0</u>	<u>367,091</u>
Fund balance, end of period	<u><u>449,395</u></u>	<u><u>(40,000)</u></u>	<u><u>489,395</u></u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 15  
From 10/1/2018 Through 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	617,157	613,373	3,784
Intergovernmental revenues	18,660	0	18,660
Investment income	6,673	0	6,673
Miscellaneous	4,551	0	4,551
<b>Total Revenues:</b>	<u>647,040</u>	<u>613,373</u>	<u>33,667</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
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	53,491	63,085	9,594
MOWING SERVICES	8,384	9,888	1,504
TRASH DISPOSAL	8,500	11,000	2,500
LANDSCAPE MAINTENANCE	1,475	1,740	265
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	111,738	123,560	11,822
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	128,430	127,191	(1,239)
<b>Total Physical Environment</b>	<u>376,129</u>	<u>401,352</u>	<u>25,223</u>
<b>Capital outlay</b>			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	74,000	74,000
Other	5,621	5,970	349
<b>Total Capital outlay</b>	<u>5,621</u>	<u>79,970</u>	<u>74,349</u>
<b>Principal</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures:</b>	<u>381,750</u>	<u>481,322</u>	<u>99,573</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>265,291</u>	<u>132,051</u>	<u>133,240</u>
<b>Other financing sources (uses):</b>			
Transfers out	(126,100)	(132,051)	5,951
<b>Total Other financing sources (uses):</b>	<u>(126,100)</u>	<u>(132,051)</u>	<u>5,951</u>
<b>Net change in fund balance</b>	139,190	0	139,190
<b>Fund balances, beginning of year</b>	<u>153,695</u>	<u>0</u>	<u>153,695</u>
<b>Total Fund balances, beginning of year</b>	<u>153,695</u>	<u>0</u>	<u>153,695</u>
<b>Fund balance, end of period</b>	<u>292,886</u>	<u>0</u>	<u>292,886</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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	718,645	711,891	6,754
Intergovernmental revenues	6,650	0	6,650
Investment income	22,165	0	22,165
Miscellaneous	28,590	0	28,590
<b>Total Revenues:</b>	<u>776,050</u>	<u>711,891</u>	<u>64,159</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	6,629	3,000	(3,629)
ENGINEERING-PERMITS	8,186	0	(8,186)
ENVIRONMENTAL LIASON	13,750	22,000	8,250
LEGAL SERVICES	15,651	5,000	(10,651)
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	9,453	11,148	1,695
MOWING SERVICES	43,864	51,732	7,868
SECURITY SERVICES	260,571	260,572	1
TRASH DISPOSAL	0	7,500	7,500
LANDSCAPE MAINTENANCE	6,424	7,577	1,153
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	29,249	37,500	8,251
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	16,727	14,619	(2,108)
<b>Total Physical Environment</b>	<u>484,845</u>	<u>585,094</u>	<u>100,249</u>
<b>Capital outlay</b>			
ROADS/BRIDGES	85,065	0	(85,065)
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	1,028	1,092	64
<b>Total Capital outlay</b>	<u>86,093</u>	<u>1,092</u>	<u>(85,001)</u>
Principal	0	0	0
<b>Total Expenditures:</b>	<u>570,938</u>	<u>586,186</u>	<u>15,248</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>205,111</u>	<u>125,705</u>	<u>79,406</u>
<b>Other financing sources (uses):</b>			
Transfers out	(122,531)	(125,705)	3,174
Capital contributions from landowners	13,224	0	13,224
<b>Total Other financing sources (uses):</b>	<u>(109,308)</u>	<u>(125,705)</u>	<u>16,397</u>
<b>Net change in fund balance</b>	<u>95,803</u>	<u>0</u>	<u>95,803</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 9/30/2019  
 (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	1,309,038	0	1,309,038

**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 9/30/2019  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	1,473,406	1,472,474	932
Intergovernmental revenues	126,189	0	126,189
Investment income	33,751	0	33,751
Miscellaneous	3,871	0	3,871
<b>Total Revenues:</b>	<b>1,637,217</b>	<b>1,472,474</b>	<b>164,743</b>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	1,859	30,000	28,142
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	66,120	50,000	(16,120)
LEGAL - SPECIAL SERVICES	24,100	0	(24,100)
WATER QUALITY	78,354	90,000	11,646
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	6,151	8,013	1,862
MARSH MAINT-LITTORAL ZONE	292,837	319,460	26,623
CHEMICAL WEED CONTROL	137,438	150,051	12,613
TRASH DISPOSAL	271	1,300	1,029
LANDSCAPE MAINTENANCE	5,304	6,255	951
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	102,087	116,420	14,333
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	55,813	124,000	68,187
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	178,812	212,426	33,614
<b>Total Physical Environment</b>	<b>993,779</b>	<b>1,237,513</b>	<b>243,734</b>
<b>Capital outlay</b>			
BUILDINGS	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	2,704	2,872	168
<b>Total Capital outlay</b>	<b>2,704</b>	<b>2,872</b>	<b>168</b>
Principal	0	0	0
<b>Total Expenditures:</b>	<b>996,483</b>	<b>1,240,385</b>	<b>243,902</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>640,733</b>	<b>232,089</b>	<b>408,644</b>

Other financing sources (uses):

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 18  
From 10/1/2018 Through 9/30/2019  
(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	(276,578)	(307,089)	30,511
Capital contributions from landowners	13,946	0	13,946
Total Other financing sources (uses):	<u>(262,632)</u>	<u>(307,089)</u>	<u>44,457</u>
Net change in fund balance	378,101	(75,000)	453,101
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>1,978,061</u></u>	<u><u>(75,000)</u></u>	<u><u>2,053,061</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 9/30/2019

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	280,484	280,173	311
Intergovernmental revenues	0	0	0
Investment income	6,056	0	6,056
Miscellaneous	2,833	0	2,833
<b>Total Revenues:</b>	<u>289,372</u>	<u>280,173</u>	<u>9,199</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	300	1,000	701
ENGINEERING-PERMITS	2,735	0	(2,735)
LEGAL SERVICES	1,595	500	(1,095)
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	19,226	22,674	3,448
MOWING SERVICES	3,668	4,326	658
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	661	780	119
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	6,699	12,000	5,301
REPAIR & MAINT-AERATORS	29,499	37,368	7,869
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-TELEMTRY	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	40,216	48,528	8,312
<b>Total Physical Environment</b>	<u>124,260</u>	<u>165,175</u>	<u>40,915</u>
<b>Capital outlay</b>			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	54,251	75,500	21,249
Other	1,652	1,755	103
<b>Total Capital outlay</b>	<u>55,904</u>	<u>77,255</u>	<u>21,351</u>
Interest	0	0	0
<b>Total Expenditures:</b>	<u>180,164</u>	<u>242,430</u>	<u>62,266</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>109,208</u>	<u>37,743</u>	<u>71,465</u>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(102,456)	(113,243)	10,787
<b>Total Other financing sources (uses):</b>	<u>(102,456)</u>	<u>(113,243)</u>	<u>10,787</u>
<b>Net change in fund balance</b>	6,752	(75,500)	82,252
<b>Fund balances, beginning of year</b>			



**Northern Palm Beach County Improvement District**  
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
 Unit 19  
 From 10/1/2018 Through 9/30/2019  
 (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	321,935	(75,500)	397,435

**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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	57,200	57,189	11
Investment income	6,325	0	6,325
Miscellaneous	0	0	0
<b>Total Revenues:</b>	<u>63,525</u>	<u>57,189</u>	<u>6,336</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
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	3,690	0	(3,690)
Other	569	564	(5)
<b>Total Physical Environment</b>	<u>10,220</u>	<u>6,639</u>	<u>(3,581)</u>
<b>Capital outlay</b>			
MACHINERY & EQUIPMENT	12,732	40,000	27,268
<b>Total Capital outlay</b>	<u>12,732</u>	<u>40,000</u>	<u>27,268</u>
<b>Total Expenditures:</b>	<u>22,952</u>	<u>46,639</u>	<u>23,687</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>40,572</u>	<u>10,550</u>	<u>30,022</u>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(12,324)	(10,550)	(1,774)
<b>Total Other financing sources (uses):</b>	<u>(12,324)</u>	<u>(10,550)</u>	<u>(1,774)</u>
<b>Net change in fund balance</b>	28,248	0	28,248
<b>Fund balances, beginning of year</b>	<u>398,472</u>	<u>0</u>	<u>398,472</u>
<b>Total Fund balances, beginning of year</b>	<u>398,472</u>	<u>0</u>	<u>398,472</u>
<b>Fund balance, end of period</b>	<u>426,720</u>	<u>0</u>	<u>426,720</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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	55,888	55,717	171
Intergovernmental revenues	9,500	0	9,500
Investment income	3,911	0	3,911
Miscellaneous	2,149	0	2,149
<b>Total Revenues:</b>	<u>71,447</u>	<u>55,717</u>	<u>15,730</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	678	1,000	323
ENGINEERING-PERMITS	1,877	0	(1,877)
LEGAL SERVICES	573	500	(73)
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	4,924	5,807	883
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)
<b>Total Physical Environment</b>	<u>26,102</u>	<u>19,454</u>	<u>(6,648)</u>
<b>Capital outlay</b>			
CULVERTS/STRUCTURES	0	0	0
Other	446	474	28
<b>Total Capital outlay</b>	<u>446</u>	<u>474</u>	<u>28</u>
Principal	0	0	0
Interest	0	0	0
<b>Total Expenditures:</b>	<u>26,549</u>	<u>19,928</u>	<u>(6,621)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>44,898</u>	<u>35,789</u>	<u>9,109</u>
<b>Other financing sources (uses):</b>			
Transfers out	(15,094)	(15,789)	695
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
<b>Total Other financing sources (uses):</b>	<u>(15,094)</u>	<u>(15,789)</u>	<u>695</u>
<b>Net change in fund balance</b>	<u>29,805</u>	<u>20,000</u>	<u>9,805</u>
<b>Fund balances, beginning of year</b>	<u>229,694</u>	<u>0</u>	<u>229,694</u>
<b>Total Fund balances, beginning of year</b>	<u>229,694</u>	<u>0</u>	<u>229,694</u>
<b>Fund balance, end of period</b>	<u>259,499</u>	<u>20,000</u>	<u>239,499</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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	445,671	445,074	597
Intergovernmental revenues	5,333	0	5,333
Investment income	16,438	0	16,438
Miscellaneous	(256)	0	(256)
<b>Total Revenues:</b>	<u>467,186</u>	<u>445,074</u>	<u>22,112</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	831	0	(831)
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	42,883	50,574	7,691
LANDSCAPE MAINTENANCE	305	360	55
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	71,639	80,000	8,361
REPAIR & MAINT-AERATORS	14,737	20,347	5,610
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-TELEMTRY	2,730	5,000	2,270
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	13,800	36,122	22,322
<b>Total Physical Environment</b>	<u>175,184</u>	<u>267,741</u>	<u>92,557</u>
<b>Capital outlay</b>			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	176,020	176,020
Other	352	374	22
<b>Total Capital outlay</b>	<u>352</u>	<u>176,394</u>	<u>176,042</u>
Principal	0	0	0
Interest	0	0	0
<b>Total Expenditures:</b>	<u>175,536</u>	<u>444,135</u>	<u>268,599</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>291,650</u>	<u>939</u>	<u>290,711</u>
<b>Other financing sources (uses):</b>			
Transfers out	(151,621)	(176,959)	25,338

**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 9/30/2019  
(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>(151,621)</u>	<u>(176,959)</u>	<u>25,338</u>
Net change in fund balance	140,029	(176,020)	316,049
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>1,052,787</u>	<u>(176,020)</u>	<u>1,228,807</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 9/30/2019  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	169,587	169,250	337
Intergovernmental revenues	0	0	0
Investment income	4,161	0	4,161
Miscellaneous	0	0	0
<b>Total Revenues:</b>	<u>173,748</u>	<u>169,250</u>	<u>4,498</u>
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	948	1,235	287
MARSH MAINT-LITTORAL ZONE	2,100	11,600	9,500
CHEMICAL WEED CONTROL	10,613	12,516	1,903
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	407	480	73
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	239	0	(239)
PRESERVE/EXOTIC MAINT	61,491	60,000	(1,491)
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	1,808	1,917	109
<b>Total Physical Environment</b>	<u>78,647</u>	<u>107,248</u>	<u>28,601</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	823	874	51
<b>Total Capital outlay</b>	<u>823</u>	<u>874</u>	<u>51</u>
<b>Total Expenditures:</b>	<u>79,469</u>	<u>108,122</u>	<u>28,653</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>94,279</u>	<u>61,128</u>	<u>33,151</u>
<b>Other financing sources (uses):</b>			
Transfers out	(66,057)	(65,128)	(929)
<b>Total Other financing sources (uses):</b>	<u>(66,057)</u>	<u>(65,128)</u>	<u>(929)</u>
<b>Net change in fund balance</b>	<b>28,222</b>	<b>(4,000)</b>	<b>32,222</b>
Fund balances, beginning of year	216,452	0	216,452
<b>Total Fund balances, beginning of year</b>	<u>216,452</u>	<u>0</u>	<u>216,452</u>
<b>Fund balance, end of period</b>	<u>244,674</u>	<u>(4,000)</u>	<u>248,674</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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	201,411	201,038	373
Intergovernmental revenues	10,766	0	10,766
Investment income	13,675	0	13,675
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Revenues:</b>	<u>225,853</u>	<u>201,038</u>	<u>24,815</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
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	2,100	11,600	9,500
CHEMICAL WEED CONTROL	17,707	20,468	2,761
MOWING SERVICES	12,576	14,832	2,256
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	2,662	3,140	478
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	5,552	14,000	8,448
REPAIR & MAINT-AERATORS	891	6,452	5,561
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	1,135	1,000	(135)
REPAIR & MAINT-TELEMETRY	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>10,121</u>	<u>15,265</u>	<u>5,144</u>
<b>Total Physical Environment</b>	<b>57,100</b>	<b>120,526</b>	<b>63,426</b>
<b>Capital outlay</b>			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	48,375	0	(48,375)
MACHINERY & EQUIPMENT	2,187	83,600	81,413
Other	<u>508</u>	<u>539</u>	<u>32</u>
<b>Total Capital outlay</b>	<b>51,070</b>	<b>84,139</b>	<b>33,069</b>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures:</b>	<u><b>108,170</b></u>	<u><b>204,665</b></u>	<u><b>96,495</b></u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u><b>117,682</b></u>	<u><b>(3,627)</b></u>	<u><b>121,309</b></u>
<b>Other financing sources (uses):</b>			
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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(74,045)	(81,373)	7,328
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(74,045)</u>	<u>(81,373)</u>	<u>7,328</u>
Net change in fund balance	43,637	(85,000)	128,637
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>906,228</u></u>	<u><u>(85,000)</u></u>	<u><u>991,228</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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	162,907	162,613	294
Investment income	<u>2,745</u>	<u>0</u>	<u>2,745</u>
Total Investment income	<u>2,745</u>	<u>0</u>	<u>2,745</u>
Total Revenues:	<u>165,652</u>	<u>162,613</u>	<u>3,039</u>
<b>Expenditures:</b>			
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	2,170	2,712	542
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	38,426	40,000	1,574
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>45,074</u>	<u>55,719</u>	<u>10,645</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	<u>629</u>	<u>668</u>	<u>39</u>
Total Capital outlay	<u>629</u>	<u>668</u>	<u>39</u>
Total Expenditures:	<u>45,703</u>	<u>56,387</u>	<u>10,684</u>
Excess (deficiency) of revenues over expenditures	<u>119,949</u>	<u>106,226</u>	<u>13,723</u>
<b>Other financing sources (uses):</b>			
Transfers out	<u>(42,288)</u>	<u>(46,226)</u>	<u>3,938</u>
Total Other financing sources (uses):	<u>(42,288)</u>	<u>(46,226)</u>	<u>3,938</u>
Net change in fund balance	77,661	60,000	17,661
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>163,962</u>	<u>60,000</u>	<u>103,962</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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	36,866	36,842	24
Intergovernmental revenues	0	0	0
Investment income	3,036	0	3,036
Miscellaneous	250	0	250
<b>Total Revenues:</b>	<u>40,152</u>	<u>36,842</u>	<u>3,310</u>
<b>Expenditures:</b>			
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	4,340	5,118	778
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)
<b>Total Physical Environment</b>	<u>11,704</u>	<u>19,401</u>	<u>7,697</u>
Capital outlay	153	163	10
<b>Total Expenditures:</b>	<u>11,857</u>	<u>19,564</u>	<u>7,707</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>28,295</u>	<u>17,278</u>	<u>11,017</u>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(16,982)	(17,278)	296
<b>Total Other financing sources (uses):</b>	<u>(16,982)</u>	<u>(17,278)</u>	<u>296</u>
Net change in fund balance	11,313	0	11,313
Fund balances, beginning of year	188,805	0	188,805
<b>Total Fund balances, beginning of year</b>	<u>188,805</u>	<u>0</u>	<u>188,805</u>
Fund balance, end of period	<u>200,118</u>	<u>0</u>	<u>200,118</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 9/30/2019  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	1,055,235	1,053,199	2,036
Intergovernmental revenues	5,950	0	5,950
Investment income	80,276	0	80,276
Miscellaneous	26,943	0	26,943
<b>Total Revenues:</b>	<u>1,168,404</u>	<u>1,053,199</u>	<u>115,205</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	104,116	200,000	95,884
ENGINEERING-PERMITS	7,468	0	(7,468)
LEGAL SERVICES	38,567	10,000	(28,567)
WATER QUALITY	2,493	2,266	(227)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,037	3,956	919
LANDSCAPE MAINTENANCE	509	600	91
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	149,509	175,090	25,581
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	181,268	200,743	19,475
<b>Total Physical Environment</b>	<u>576,641</u>	<u>842,155</u>	<u>265,514</u>
<b>Capital outlay</b>			
BUILDINGS	465,584	1,000,000	534,416
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	663,640	1,000,000	336,360
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	106,047	111,000	4,953
Other	990	1,051	61
<b>Total Capital outlay</b>	<u>1,236,261</u>	<u>2,112,051</u>	<u>875,790</u>
Principal	0	0	0
Interest	0	0	0
<b>Total Expenditures:</b>	<u>1,812,903</u>	<u>2,954,206</u>	<u>1,141,303</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(644,499)</u>	<u>(1,901,007)</u>	<u>1,256,508</u>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(178,227)	(161,511)	(16,716)
<b>Total Other financing sources (uses):</b>	<u>(178,227)</u>	<u>(161,511)</u>	<u>(16,716)</u>
<b>Net change in fund balance</b>	<u>(822,726)</u>	<u>(2,062,518)</u>	<u>1,239,792</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 9/30/2019  
(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	4,591,556	(2,062,518)	6,654,074

**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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	14,157	14,083	74
Intergovernmental revenues	0	0	0
Investment income	475	0	475
Miscellaneous	200	0	200
<b>Total Revenues:</b>	<u>14,832</u>	<u>14,083</u>	<u>749</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	68	88	20
CHEMICAL WEED CONTROL	1,423	1,551	128
MOWING SERVICES	1,834	2,163	329
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
<b>Total Physical Environment</b>	<u>3,461</u>	<u>9,692</u>	<u>6,231</u>
<b>Capital outlay</b>			
CULVERTS/STRUCTURES	0	0	0
Other	66	70	4
<b>Total Capital outlay</b>	<u>66</u>	<u>70</u>	<u>4</u>
<b>Total Expenditures:</b>	<u>3,527</u>	<u>9,762</u>	<u>6,235</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>11,305</u>	<u>4,321</u>	<u>6,984</u>
<b>Other financing sources (uses):</b>			
Transfers out	(5,557)	(5,321)	(236)
<b>Total Other financing sources (uses):</b>	<u>(5,557)</u>	<u>(5,321)</u>	<u>(236)</u>
<b>Net change in fund balance</b>	5,748	(1,000)	6,748
<b>Fund balances, beginning of year</b>	<u>24,479</u>	<u>0</u>	<u>24,479</u>
<b>Total Fund balances, beginning of year</b>	<u>24,479</u>	<u>0</u>	<u>24,479</u>
<b>Fund balance, end of period</b>	<u>30,227</u>	<u>(1,000)</u>	<u>31,227</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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	4,942	4,924	18
Investment income	484	0	484
Total Investment income	484	0	484
Total Revenues:	<u>5,426</u>	<u>4,924</u>	<u>502</u>
<b>Expenditures:</b>			
Physical Environment			
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	16	21	5
MOWING SERVICES	1,834	2,163	329
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	6,368	7,232	864
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>6,368</u>	<u>7,232</u>	<u>864</u>
Excess (deficiency) of revenues over expenditures	<u>(942)</u>	<u>(2,308)</u>	<u>1,366</u>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(691)	(692)	1
Total Other financing sources (uses):	<u>(691)</u>	<u>(692)</u>	<u>1</u>
Net change in fund balance	(1,633)	(3,000)	1,367
Fund balances, beginning of year	34,103	0	34,103
Total Fund balances, beginning of year	<u>34,103</u>	<u>0</u>	<u>34,103</u>
Fund balance, end of period	<u>32,470</u>	<u>(3,000)</u>	<u>35,470</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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	13,342	13,316	26
Intergovernmental revenues	0	0	0
Investment income	956	0	956
Miscellaneous	0	0	0
<b>Total Revenues:</b>	<u>14,298</u>	<u>13,316</u>	<u>982</u>
<b>Expenditures:</b>			
Physical Environment			
LEGAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	73	95	22
CHEMICAL WEED CONTROL	1,599	1,743	144
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	133	132	(1)
<b>Total Physical Environment</b>	<u>5,315</u>	<u>8,970</u>	<u>3,656</u>
Capital outlay	91	97	6
<b>Total Expenditures:</b>	<u>5,406</u>	<u>9,067</u>	<u>3,661</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>8,892</u>	<u>4,249</u>	<u>4,643</u>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(7,196)	(7,749)	553
<b>Total Other financing sources (uses):</b>	<u>(7,196)</u>	<u>(7,749)</u>	<u>553</u>
Net change in fund balance	1,696	(3,500)	5,196
Fund balances, beginning of year	61,456	0	61,456
<b>Total Fund balances, beginning of year</b>	<u>61,456</u>	<u>0</u>	<u>61,456</u>
Fund balance, end of period	<u>63,151</u>	<u>(3,500)</u>	<u>66,651</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 9/30/2019  
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
<b>Revenues:</b>			
Non-ad valorem assessments	148,125	147,439	686
Intergovernmental revenues	18,421	0	18,421
Investment income	3,840	0	3,840
Miscellaneous	0	0	0
<b>Total Revenues:</b>	<u>170,386</u>	<u>147,439</u>	<u>22,947</u>
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	175	3,000	2,825
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	6,185	7,160	975
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-TELEMTRY	0	0	0
REPAIR & MAINT-ROADS	9,783	17,000	7,217
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	7,648	10,000	2,352
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	7,000	7,000
Other	5,114	5,137	23
<b>Total Physical Environment</b>	<u>53,447</u>	<u>78,376</u>	<u>24,929</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	108	115	7
<b>Total Capital outlay</b>	<u>108</u>	<u>115</u>	<u>7</u>
Principal	21,668	21,668	0
Interest	9,677	9,533	(144)
<b>Total Expenditures:</b>	<u>84,900</u>	<u>109,692</u>	<u>24,792</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>85,486</u>	<u>37,747</u>	<u>47,739</u>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(40,122)	(37,747)	(2,375)
<b>Total Other financing sources (uses):</b>	<u>(40,122)</u>	<u>(37,747)</u>	<u>(2,375)</u>
<b>Net change in fund balance</b>	<u>45,364</u>	<u>0</u>	<u>45,364</u>
<b>Fund balances, beginning of year</b>	<u>178,173</u>	<u>0</u>	<u>178,173</u>
<b>Total Fund balances, beginning of year</b>	<u>178,173</u>	<u>0</u>	<u>178,173</u>
<b>Fund balance, end of period</b>	<u>223,537</u>	<u>0</u>	<u>223,537</u>



**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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	73,001	72,691	310
Investment income	<u>3,645</u>	<u>0</u>	<u>3,645</u>
Total Investment income	<u>3,645</u>	<u>0</u>	<u>3,645</u>
Total Revenues:	<u>76,645</u>	<u>72,691</u>	<u>3,954</u>
<b>Expenditures:</b>			
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>115</u>	<u>122</u>	<u>7</u>
Total Capital outlay	<u>3,615</u>	<u>122</u>	<u>(3,493)</u>
Total Expenditures:	<u>11,222</u>	<u>73,065</u>	<u>61,843</u>
Excess (deficiency) of revenues over expenditures	<u>65,423</u>	<u>(374)</u>	<u>65,797</u>
<b>Other financing sources (uses):</b>			
Transfers out	<u>(21,148)</u>	<u>(24,626)</u>	<u>3,478</u>
Total Other financing sources (uses):	<u>(21,148)</u>	<u>(24,626)</u>	<u>3,478</u>
Net change in fund balance	44,275	(25,000)	69,275
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>245,644</u>	<u>(25,000)</u>	<u>270,644</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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	4,062	4,053	9
Investment income	618	0	618
Miscellaneous	0	0	0
<b>Total Revenues:</b>	<u>4,680</u>	<u>4,053</u>	<u>627</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
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
<b>Total Physical Environment</b>	<u>64</u>	<u>71</u>	<u>7</u>
<b>Capital outlay</b>			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	45	48	3
<b>Total Capital outlay</b>	<u>45</u>	<u>48</u>	<u>3</u>
<b>Total Expenditures:</b>	<u>109</u>	<u>119</u>	<u>10</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>4,571</u>	<u>3,934</u>	<u>637</u>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(3,580)	(3,934)	354
<b>Total Other financing sources (uses):</b>	<u>(3,580)</u>	<u>(3,934)</u>	<u>354</u>
<b>Net change in fund balance</b>	991	0	991
<b>Fund balances, beginning of year</b>	<u>41,082</u>	<u>0</u>	<u>41,082</u>
<b>Total Fund balances, beginning of year</b>	<u>41,082</u>	<u>0</u>	<u>41,082</u>
<b>Fund balance, end of period</b>	<u>42,074</u>	<u>0</u>	<u>42,074</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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	756,996	755,251	1,745
Intergovernmental revenues	4,037	0	4,037
Investment income	17,593	0	17,593
Miscellaneous	490	0	490
<b>Total Revenues:</b>	<u>779,115</u>	<u>755,251</u>	<u>23,864</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	19,523	10,000	(9,523)
ENGINEERING-PERMITS	300	0	(300)
LEGAL SERVICES	2,372	4,000	1,628
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	106,435	130,546	24,111
MOWING SERVICES	5,764	6,798	1,034
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	2,272	2,680	408
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	210,279	220,000	9,721
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	3,069	7,000	3,931
REPAIR & MAINT-TELEMETRY	2,752	5,000	2,248
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	39,920	47,246	7,326
<b>Total Physical Environment</b>	<u>415,191</u>	<u>491,567</u>	<u>76,376</u>
<b>Capital outlay</b>			
IMPRVMNTS OTHER THAN BLDG	22,750	0	(22,750)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	891	946	55
<b>Total Capital outlay</b>	<u>23,641</u>	<u>946</u>	<u>(22,695)</u>
<b>Total Expenditures:</b>	<u>438,831</u>	<u>492,513</u>	<u>53,682</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>340,284</u>	<u>262,738</u>	<u>77,546</u>
<b>Other financing sources (uses):</b>			
Transfers out	(218,224)	(234,281)	16,057
<b>Total Other financing sources (uses):</b>	<u>(218,224)</u>	<u>(234,281)</u>	<u>16,057</u>
<b>Net change in fund balance</b>	122,060	28,457	93,603

**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 9/30/2019  
(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	1,060,753	28,457	1,032,296

**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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	45,932	45,814	118
Intergovernmental revenues	0	0	0
Investment income	7,491	0	7,491
Miscellaneous	1,402	0	1,402
<b>Total Revenues:</b>	<u>54,825</u>	<u>45,814</u>	<u>9,011</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
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
<b>Total Physical Environment</b>	<u>2,414</u>	<u>5,067</u>	<u>2,653</u>
<b>Capital outlay</b>			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	230	244	14
<b>Total Capital outlay</b>	<u>230</u>	<u>244</u>	<u>14</u>
<b>Total Expenditures:</b>	<u>2,644</u>	<u>5,311</u>	<u>2,667</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>52,181</u>	<u>40,503</u>	<u>11,678</u>
<b>Other financing sources (uses):</b>			
Transfers in	0	0	0
Transfers out	(30,208)	(40,503)	10,295
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
<b>Total Other financing sources (uses):</b>	<u>(30,208)</u>	<u>(40,503)</u>	<u>10,295</u>
<b>Net change in fund balance</b>	21,973	0	21,973
<b>Fund balances, beginning of year</b>	488,047	0	488,047
<b>Total Fund balances, beginning of year</b>	<u>488,047</u>	<u>0</u>	<u>488,047</u>
<b>Fund balance, end of period</b>	<u>510,020</u>	<u>0</u>	<u>510,020</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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	201,664	201,332	332
Intergovernmental revenues	28,167	0	28,167
Investment income	<u>5,650</u>	<u>0</u>	<u>5,650</u>
Total Investment income	<u>5,650</u>	<u>0</u>	<u>5,650</u>
<b>Total Revenues:</b>	<u><u>235,481</u></u>	<u><u>201,332</u></u>	<u><u>34,149</u></u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
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	3,314	3,756	442
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	28,815	45,000	16,185
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	36,665	49,000	12,335
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>
<b>Total Physical Environment</b>	<u><u>75,638</u></u>	<u><u>175,790</u></u>	<u><u>100,152</u></u>
<b>Capital outlay</b>			
MACHINERY & EQUIPMENT	0	0	0
Other	<u>377</u>	<u>400</u>	<u>23</u>
<b>Total Capital outlay</b>	<u><u>377</u></u>	<u><u>400</u></u>	<u><u>23</u></u>
Debt issuance costs	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures:</b>	<u><u>76,015</u></u>	<u><u>176,190</u></u>	<u><u>100,175</u></u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u><u>159,466</u></u>	<u><u>25,142</u></u>	<u><u>134,324</u></u>
<b>Other financing sources (uses):</b>			
Transfers out	<u>(61,859)</u>	<u>(65,142)</u>	<u>3,283</u>
<b>Total Other financing sources (uses):</b>	<u><u>(61,859)</u></u>	<u><u>(65,142)</u></u>	<u><u>3,283</u></u>
<b>Net change in fund balance</b>	97,606	(40,000)	137,606
<b>Fund balances, beginning of year</b>	<u>255,351</u>	<u>0</u>	<u>255,351</u>
<b>Total Fund balances, beginning of year</b>	<u><u>255,351</u></u>	<u><u>0</u></u>	<u><u>255,351</u></u>
<b>Fund balance, end of period</b>	<u><u>352,957</u></u>	<u><u>(40,000)</u></u>	<u><u>392,957</u></u>

**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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	29,831	29,764	67
Investment income	3,376	0	3,376
Miscellaneous	(50)	0	(50)
<b>Total Revenues:</b>	<u>33,158</u>	<u>29,764</u>	<u>3,394</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
ENGINEERING FEES	3,000	4,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	2,338	500	(1,838)
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	2,296	2,343	47
<b>Total Physical Environment</b>	<u>9,719</u>	<u>12,797</u>	<u>3,078</u>
<b>Capital outlay</b>			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	838	891	53
<b>Total Capital outlay</b>	<u>838</u>	<u>891</u>	<u>53</u>
<b>Total Expenditures:</b>	<u>10,557</u>	<u>13,688</u>	<u>3,131</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>22,601</u>	<u>16,076</u>	<u>6,525</u>
<b>Other financing sources (uses):</b>			
Transfers out	(16,433)	(16,076)	(357)
Capital contributions from landowners	0	0	0
<b>Total Other financing sources (uses):</b>	<u>(16,433)</u>	<u>(16,076)</u>	<u>(357)</u>
<b>Net change in fund balance</b>	6,168	0	6,168
<b>Fund balances, beginning of year</b>	<u>219,311</u>	<u>0</u>	<u>219,311</u>
<b>Total Fund balances, beginning of year</b>	<u>219,311</u>	<u>0</u>	<u>219,311</u>
<b>Fund balance, end of period</b>	<u>225,478</u>	<u>0</u>	<u>225,478</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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	39,065	39,009	56
Investment income	5,819	0	5,819
Miscellaneous	250	0	250
<b>Total Revenues:</b>	<u>45,134</u>	<u>39,009</u>	<u>6,125</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
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	1,221	1,440	219
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	1,267	793	(474)
<b>Total Physical Environment</b>	<u>31,077</u>	<u>19,520</u>	<u>(11,557)</u>
<b>Capital outlay</b>			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	561	596	35
<b>Total Capital outlay</b>	<u>561</u>	<u>596</u>	<u>35</u>
<b>Total Expenditures:</b>	<u>31,638</u>	<u>20,116</u>	<u>(11,522)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>13,497</u>	<u>18,893</u>	<u>(5,396)</u>
<b>Other financing sources (uses):</b>			
Transfers out	(19,748)	(20,893)	1,145
Capital contributions from landowners	0	0	0
<b>Total Other financing sources (uses):</b>	<u>(19,748)</u>	<u>(20,893)</u>	<u>1,145</u>
<b>Net change in fund balance</b>	<u>(6,251)</u>	<u>(2,000)</u>	<u>(4,251)</u>
<b>Fund balances, beginning of year</b>	<u>393,589</u>	<u>0</u>	<u>393,589</u>
<b>Total Fund balances, beginning of year</b>	<u>393,589</u>	<u>0</u>	<u>393,589</u>
<b>Fund balance, end of period</b>	<u>387,338</u>	<u>(2,000)</u>	<u>389,338</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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	67,186	67,227	(41)
Investment income	2,882	0	2,882
Miscellaneous	3,939	0	3,939
<b>Total Revenues:</b>	<u>74,006</u>	<u>67,227</u>	<u>6,779</u>
<b>Expenditures:</b>			
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	5,520	6,016	496
MOWING SERVICES	2,096	2,472	376
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)
<b>Total Physical Environment</b>	<u>22,669</u>	<u>38,127</u>	<u>15,458</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	89	95	6
<b>Total Capital outlay</b>	<u>89</u>	<u>95</u>	<u>6</u>
<b>Total Expenditures:</b>	<u>22,759</u>	<u>38,222</u>	<u>15,463</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>51,247</u>	<u>29,005</u>	<u>22,242</u>
<b>Other financing sources (uses):</b>			
Transfers out	(23,398)	(29,005)	5,607
<b>Total Other financing sources (uses):</b>	<u>(23,398)</u>	<u>(29,005)</u>	<u>5,607</u>
<b>Net change in fund balance</b>	27,850	0	27,850
<b>Fund balances, beginning of year</b>	<u>158,183</u>	<u>0</u>	<u>158,183</u>
<b>Total Fund balances, beginning of year</b>	<u>158,183</u>	<u>0</u>	<u>158,183</u>
<b>Fund balance, end of period</b>	<u>186,033</u>	<u>0</u>	<u>186,033</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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	17,563	17,465	98
Investment income	203	0	203
Miscellaneous	0	0	0
<b>Total Revenues:</b>	<u>17,767</u>	<u>17,465</u>	<u>302</u>
<b>Expenditures:</b>			
<b>Physical Environment</b>			
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)
<b>Total Physical Environment</b>	<u>11,084</u>	<u>13,737</u>	<u>2,653</u>
<b>Capital outlay</b>			
MACHINERY & EQUIPMENT	0	0	0
Other	90	96	6
<b>Total Capital outlay</b>	<u>90</u>	<u>96</u>	<u>6</u>
<b>Total Expenditures:</b>	<u>11,175</u>	<u>13,833</u>	<u>2,658</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>6,592</u>	<u>3,632</u>	<u>2,960</u>
<b>Other financing sources (uses):</b>			
Transfers out	(8,497)	(8,632)	135
Capital contributions from landowners	0	0	0
<b>Total Other financing sources (uses):</b>	<u>(8,497)</u>	<u>(8,632)</u>	<u>135</u>
<b>Net change in fund balance</b>	<u>(1,905)</u>	<u>(5,000)</u>	<u>3,095</u>
<b>Fund balances, beginning of year</b>	<u>13,235</u>	<u>0</u>	<u>13,235</u>
<b>Total Fund balances, beginning of year</b>	<u>13,235</u>	<u>0</u>	<u>13,235</u>
<b>Fund balance, end of period</b>	<u>11,329</u>	<u>(5,000)</u>	<u>16,329</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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Non-ad valorem assessments	57,449	55,433	2,016
Investment income	1,393	0	1,393
Miscellaneous	37,044	0	37,044
Total Revenues:	<u>95,886</u>	<u>55,433</u>	<u>40,453</u>
<b>Expenditures:</b>			
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	2,766	7,000	4,234
REPAIR & MAINT-CULVERTS	0	10,000	10,000
Other	1,580	2,722	1,142
Total Physical Environment	<u>6,344</u>	<u>26,490</u>	<u>20,146</u>
Capital outlay	1,345	1,428	83
Total Expenditures:	<u>7,688</u>	<u>27,918</u>	<u>20,230</u>
Excess (deficiency) of revenues over expenditures	<u>88,198</u>	<u>27,515</u>	<u>60,683</u>
<b>Other financing sources (uses):</b>			
Transfers out	(18,910)	(17,515)	(1,395)
Total Other financing sources (uses):	<u>(18,910)</u>	<u>(17,515)</u>	<u>(1,395)</u>
Net change in fund balance	69,288	10,000	59,288
Fund balances, beginning of year	45,683	0	45,683
Total Fund balances, beginning of year	<u>45,683</u>	<u>0</u>	<u>45,683</u>
Fund balance, end of period	<u>114,971</u>	<u>10,000</u>	<u>104,971</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 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Intergovernmental revenues	6,355	0	6,355
Investment income	497	0	497
Total Investment income	497	0	497
<b>Total Revenues:</b>	<u>6,852</u>	<u>0</u>	<u>6,852</u>
<b>Expenditures:</b>			
Physical Environment			
LEGAL SERVICES	550	0	(550)
AUDITORS SERVICES	407	530	123
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	9,112	12,000	2,888
LANDSCAPE MAINTENANCE	12,710	14,990	2,280
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	18,903	19,368	465
Total Physical Environment	140,003	168,138	28,135
Capital outlay	0	0	0
<b>Total Expenditures:</b>	<u>140,003</u>	<u>168,138</u>	<u>28,135</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(133,151)</u>	<u>(168,138)</u>	<u>34,987</u>
<b>Other financing sources (uses):</b>			
Transfers out	(1,845)	(2,487)	642
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	57,208	73,176	(15,968)
Other	29,950	80,449	(50,499)
Total Capital contributions from landowners	87,158	153,625	(66,467)
<b>Total Other financing sources (uses):</b>	<u>85,313</u>	<u>151,138</u>	<u>(65,825)</u>
<b>Net change in fund balance</b>	<u>(47,838)</u>	<u>(17,000)</u>	<u>(30,838)</u>
Fund balances, beginning of year	65,763	0	65,763
<b>Total Fund balances, beginning of year</b>	<u>65,763</u>	<u>0</u>	<u>65,763</u>
<b>Fund balance, end of period</b>	<u>17,925</u>	<u>(17,000)</u>	<u>34,925</u>

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
NPDES funds  
From 10/1/2018 Through 9/30/2019  
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
<b>Revenues:</b>			
Investment income	7,304	0	7,304
Miscellaneous	514,191	0	514,191
<b>Total Revenues:</b>	<u>521,495</u>	<u>0</u>	<u>521,495</u>
<b>Expenditures:</b>			
Physical Environment			
ENGINEERING FEES	491,893	0	(491,893)
LEGAL SERVICES	6,188	0	(6,188)
OTHER PROFESSIONAL SVCS	66,349	0	(66,349)
Other	45,731	0	(45,731)
<b>Total Physical Environment</b>	<u>610,160</u>	<u>0</u>	<u>(610,160)</u>
<b>Total Expenditures:</b>	<u>610,160</u>	<u>0</u>	<u>(610,160)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(88,665)</u>	<u>0</u>	<u>(88,665)</u>
<b>Other financing sources (uses):</b>			
Transfers in	90,775	0	90,775
Transfers out	(92,061)	0	(92,061)
<b>Total Other financing sources (uses):</b>	<u>(1,286)</u>	<u>0</u>	<u>(1,286)</u>
<b>Net change in fund balance</b>	<u>(89,951)</u>	<u>0</u>	<u>(89,951)</u>
<b>Fund balances, beginning of year</b>	<u>415,140</u>	<u>0</u>	<u>415,140</u>
<b>Total Fund balances, beginning of year</b>	<u>415,140</u>	<u>0</u>	<u>415,140</u>
<b>Fund balance, end of period</b>	<u>325,189</u>	<u>0</u>	<u>325,189</u>

Northern Palm Beach County Improvement District  
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)  
From 10/1/2018 Through 9/30/2019

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A	Unit 5B
<b>Revenues:</b>				
Non-ad valorem assessments	368,186	5,405,798	409,634	388,379
Intergovernmental revenues	-	-	-	-
Investment income	4,373	239,314	4,629	3,955
Miscellaneous	-	-	-	-
<b>Total Revenues:</b>	<b>372,560</b>	<b>5,645,111</b>	<b>414,263</b>	<b>392,334</b>
<b>Expenditures:</b>				
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
<b>Total Expenditures:</b>	<b>385,463</b>	<b>5,446,171</b>	<b>421,777</b>	<b>396,983</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(12,903)</b>	<b>198,940</b>	<b>(7,514)</b>	<b>(4,649)</b>
<b>Other financing sources (uses):</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	-	-	-	-
(Discount)/Premuim on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	-	-
<b>Total Payment to refunded bonds escrow agent</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Other financing sources (uses):</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(12,903)</b>	<b>198,940</b>	<b>(7,514)</b>	<b>(4,649)</b>
Fund balances, beginning of year	113,095	7,624,743	89,642	38,417
<b>Fund balance, end of period</b>	<b>100,192</b>	<b>7,823,683</b>	<b>82,128</b>	<b>33,768</b>

Northern Palm Beach County Improvement District  
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)  
From 10/1/2018 Through 9/30/2019

(In Whole Numbers)

	Unit 5D	Unit 9A	Unit 9B	Unit 16
<b>Revenues:</b>				
Non-ad valorem assessments	372,074	2,788,966	1,315,767	698,740
Intergovernmental revenues	-	-	-	-
Investment income	3,635	29,241	28,573	22,710
Miscellaneous	-	-	-	-
<b>Total Revenues:</b>	<b>375,709</b>	<b>2,818,207</b>	<b>1,344,340</b>	<b>721,450</b>
<b>Expenditures:</b>				
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	27,715	13,056	6,735
<b>Total Expenditures:</b>	<b>382,079</b>	<b>2,858,578</b>	<b>1,353,081</b>	<b>739,979</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(6,370)</b>	<b>(40,371)</b>	<b>(8,741)</b>	<b>(18,529)</b>
<b>Other financing sources (uses):</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	-	-	-	-
(Discount)/Premuim on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	-	-
Total Payment to refunded bonds escrow agent	-	-	-	-
<b>Total Other financing sources (uses):</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(6,370)</b>	<b>(40,371)</b>	<b>(8,741)</b>	<b>(18,529)</b>
Fund balances, beginning of year	13,877	961,562	942,421	928,120
<b>Fund balance, end of period</b>	<b>7,507</b>	<b>921,191</b>	<b>933,681</b>	<b>909,591</b>

Northern Palm Beach County Improvement District  
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)  
From 10/1/2018 Through 9/30/2019

(In Whole Numbers)

	Unit 19	Unit 27B	Unit 43	Unit 44
<b>Revenues:</b>				
Non-ad valorem assessments	313,159	277,960	1,250,239	581,551
Intergovernmental revenues	-	-	-	-
Investment income	3,011	9,693	14,261	17,860
Miscellaneous	-	-	-	-
<b>Total Revenues:</b>	<b>316,170</b>	<b>287,653</b>	<b>1,264,500</b>	<b>599,411</b>
<b>Expenditures:</b>				
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	12,353	5,779
<b>Total Expenditures:</b>	<b>321,843</b>	<b>287,431</b>	<b>1,261,271</b>	<b>615,838</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(5,673)</b>	<b>222</b>	<b>3,230</b>	<b>(16,427)</b>
<b>Other financing sources (uses):</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	-	-	-	-
(Discount)/Premuim on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	-	-
<b>Total Payment to refunded bonds escrow agent</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Other financing sources (uses):</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(5,673)</b>	<b>222</b>	<b>3,230</b>	<b>(16,427)</b>
Fund balances, beginning of year	26,362	370,770	528,499	690,540
<b>Fund balance, end of period</b>	<b>20,689</b>	<b>370,992</b>	<b>531,729</b>	<b>674,113</b>



Northern Palm Beach County Improvement District  
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)  
From 10/1/2018 Through 9/30/2019

(In Whole Numbers)

	Unit 45	Unit 46	Unit 53
<b>Revenues:</b>			
Non-ad valorem assessments	269,751	764,054	1,746,807
Intergovernmental revenues	-	-	-
Investment income	3,025	22,312	80,904
Miscellaneous	-	-	-
<b>Total Revenues:</b>	<b>272,775</b>	<b>786,367</b>	<b>1,827,711</b>
<b>Expenditures:</b>			
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
<b>Total Expenditures:</b>	<b>275,949</b>	<b>771,218</b>	<b>2,204,851</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(3,174)</b>	<b>15,148</b>	<b>(377,140)</b>
<b>Other financing sources (uses):</b>			
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	-	-	-
<b>Total Other financing sources (uses):</b>	<b>-</b>	<b>-</b>	<b>1,507,412</b>
<b>Net change in fund balance</b>	<b>(3,174)</b>	<b>15,148</b>	<b>1,130,272</b>
Fund balances, beginning of year	100,415	904,291	2,510,161
<b>Fund balance, end of period</b>	<b>97,241</b>	<b>919,439</b>	<b>3,640,432</b>

Northern Palm Beach County Improvement District  
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)  
From 10/1/2018 Through 9/30/2019

(In Whole Numbers)

	Unit 2C	Unit 16	Unit 25	Unit 53
<b>Revenues:</b>				
Intergovernmental revenues	373,832	-	-	-
Investment income	467,842	13,985	300	198,366
Miscellaneous	-	-	164	-
<b>Total Revenues:</b>	<b>841,674</b>	<b>13,985</b>	<b>463</b>	<b>198,366</b>
<b>Expenditures:</b>				
Capital outlay	14,476,051	1,086	-	4,057,439
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	284,153
<b>Total Expenditures:</b>	<b>14,476,051</b>	<b>1,086</b>	<b>-</b>	<b>4,341,592</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(13,634,377)</b>	<b>12,900</b>	<b>463</b>	<b>(4,143,226)</b>
<b>Other financing sources (uses):</b>				
Transfers in	-	-	-	-
Transfers out	(60,531)	(1,118)	-	(22,725)
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	-	-	-	-
<b>Total Other financing sources (uses):</b>	<b>2,225,572</b>	<b>(1,118)</b>	<b>-</b>	<b>9,412,444</b>
<b>Net change in fund balance</b>	<b>(11,408,806)</b>	<b>11,782</b>	<b>463</b>	<b>5,269,218</b>
Fund balances, beginning of year	21,455,816	801,019	20,419	1,697,288
<b>Fund balance, end of period</b>	<b>10,047,010</b>	<b>812,800</b>	<b>20,719</b>	<b>6,966,506</b>

## PROOF OF PUBLICATION STATE OF FLORIDA

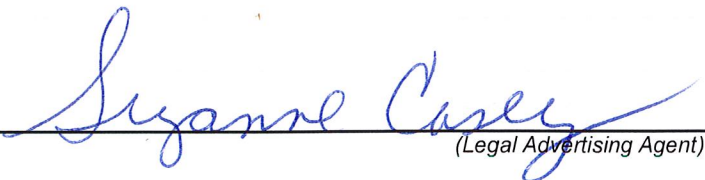
### PUBLIC NOTICE

Before the undersigned authority, personally appeared Suzanne Casey, who on oath, says that he/she is a Legal Advertising Representative of The Palm Beach Post, a daily and Sunday newspaper, published in West Palm Beach and distributed in Palm Beach County, Martin County, and St. Lucie County, Florida; that the attached copy of advertising for a Legal - PublicNotice was published in said newspaper on: first date of Publication 09/29/2019 and last date of Publication 09/29/2019. Affiant further says that the said The Palm Beach Post is a newspaper published in West Palm Beach, in said Palm Beach County, Florida and that the said newspaper has heretofore been continuously published in said Palm Beach County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in West Palm Beach, in said Palm Beach County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

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PALM BEACH GARDENS, FL 33418-7106

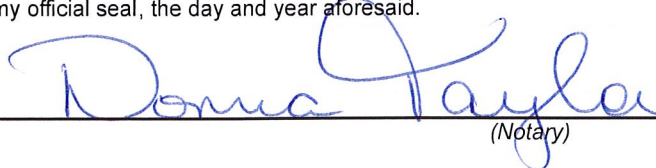
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Signed

  
(Legal Advertising Agent)

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

Signed

  
(Notary)



DONNA S. TAYLOR  
MY COMMISSION # GG 031838  
EXPIRES: September 19, 2020  
Bonded Thru Budget Notary Services

Please see Ad on following page(s).

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**NOTICE OF  
ANNUAL MEETING SCHEDULE**

NOTICE IS HEREBY GIVEN that in satisfaction of the requirements of Chapter 189.015 (1), Florida Statutes, the following is a list of regular meetings of the Board of Supervisors of Northern Palm Beach County Improvement District, as well as possible additional Board of Supervisors or Committee meetings that may be held between Oct. 1, 2019 and Sept. 30, 2020. All such meetings will begin at 8:00 a.m. and be held in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418.

Regular Board of Supervisors meetings will be held on 10/23/2019, 11/20/2019, 12/18/2019, 01/22/2020, 02/26/2020, 03/25/2020, 04/22/2020, 05/27/2020, 06/24/2020, 07/22/2020, 08/26/2020 and 09/23/2020.

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

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

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

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

BOARD OF SUPERVISORS  
NORTHERN PALM BEACH COUNTY  
IMPROVEMENT DISTRICT  
Matthew J. Boykin, President  
9-29/2019

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