



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

REGULAR MEETING AGENDA

Online Zoom Meeting

May 27, 2020

8:00 a.m.

Pursuant to Resolution No. 2020-05 adopted March 25, 2020, the May 27, 2020 meeting of the Board of Supervisors will be held using remote participation.

Public comment may be provided by 1) calling 561-624-7830 for submittal of comments or questions or 2) by delivery of written questions or comments to the District Office until 5 p.m. on Tuesday, May 26, 2020, including emails to susan@npbcid.org.

Public comment will also be available via Zoom teleconferencing during the Board of Supervisors meeting on May 27, 2020 at 8:00 a.m. Please follow this link to access the Zoom teleconference: <https://us02web.zoom.us/j/84057575688?pwd=WEdYYTJ0ZHR2ZGp2VVVdlZ3dNeVBmdz09>

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes – April 22, 2020 Regular Meeting
- 5) Comments from the Public for Items not on the Agenda
- 6) **Consent Agenda (Ask for Public Comment before approving Consent Agenda)**
 - a) Unit No. 20 – Juno Isles
Consider Authorization to Record Permit No. PER-20-052 – Wang
 - b) General
Consider Renewal of Annual Service Contracts
 - c) Payment Requests
- 7) **Regular Agenda**
 - a) Unit No. 2C - Alton
Status Report
 - b) Unit No. 53 - Arden
 - i) Status Report

- ii) Consider Change Order to CK Contractors and Development, LLC (CO No. 2)
Ask for Public Comment

8) Miscellaneous Reports:

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

9) Committee Reports

- a) Budget, Banking and Audit Committee
 - i) Presentation of the Proposed 2020/2021 Budget
 - ii) Consider Approval of May 13, 2020 Minutes

10) Receive and File

11) Comments from the Board

12) Adjourn

Please note the following upcoming meetings:

June 24, 2020 – 8:00 a.m.- Regular Meeting

July 22, 2020 – 8:00 a.m.- Regular Meeting

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 04/22/20**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:02 a.m. on April 22, 2020 via Zoom teleconference.

1) ROLL CALL

There were present (via online teleconference) Board President Matthew J. Boykin and Supervisors L. Marc Cohn, John P. Cohen, 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; 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. Cohn, seconded by Mr. Cohen and unanimously passed approving the Minutes of the March 25, 2020 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.

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

6) CONSENT AGENDA

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

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

- a) General
 - i) Ratify Adjournment of Recessed March 25, 2020 Regular Meeting
 - ii) Consider Approval of Minor Services Contract – Brown’s Welding LLC
- b) Multi-Unit
 - Consider Purchase Orders to Hinterland Group, Inc. (3)
- c) Unit No. 2C – Alton
 - Consider Purchase Order to Murray Logan Construction, Inc.
 - Consider Purchase Order to PI Electric, Inc.
- d) Unit No. 11 – PGA National
 - Consider Purchase Order to Sun Art Painting Corporation
- e) Payment Requests

copies of which are contained in applicable Northern files.

7) REGULAR AGENDA

a) MULTI-UNIT

i) Consider Award of Contract to Aquatic Vegetation Control

Mr. Beatty stated that this item is for an annual contract for Aquatic Weed Control and Marsh Maintenance and encompasses nine Units of Development. He explained that this contract was publicly

bid and Northern received three bids. He reported that the low bidder was Aquatic Vegetation Control, Inc. (AVC) in the amount of \$559,210.60. He further reported that this contract will go into effect on October 1, 2020 and the costs will budgeted among the individual Units based upon the work required in each Unit. Mr. Beatty explained that Staff has been very pleased with AVC's work in the past and recommends approval of this Award of Contract, noting that it is for one year with the option of four additional renewals for a total contract period of five years.

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

A **motion** was made by Mr. Cohn, seconded by Mr. Cohen and unanimously passed approving award of an annual contract to Aquatic Vegetation Control, Inc. in the amount of \$559,210.60, as presented.

ii) Consider Reimbursement Resolution

Ms. Roundtree stated that in February, the Board approved Resolution 2020-02 authorizing certain expenses, related to the design and bidding of projects in Units of Development No. 5, 14 and 15, be reimbursed to Northern from an upcoming proposed loan. She explained that when Staff discussed Northern's proposed budget with representatives from Unit of Development No. 20, Juno Isles, they suggested that the salt water weir replacement project, included in Northern's five-year capital plan for year five, be started earlier. She reported that Staff is recommending, and residents agree, that Northern plan and build the replacement weir over a two-year period, with the proposed Fiscal Year 20/21 Budget to include engineering costs for the project and then construction in Fiscal Year 21/22.

Ms. Roundtree stated that Resolution No. 2020-06 adds Unit of Development No. 20 to the previously approved list of Units and authorizes certain expenses, related to the design and bidding of these projects, be reimbursed to Northern from an upcoming proposed loan.

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

A **motion** was made by Mr. Cohn, seconded by Mr. Cohen and unanimously passed adopting Resolution No. 2020-06.

b) UNIT OF DEVELOPMENT NO. 2C – ALTON

i) Status Report

Mr. Beatty gave a brief verbal status report of this project. He stated that all of the current projects are proceeding as scheduled, noting that the Artistry preserve buffer project is ongoing and nearing completion. He also noted that the park project is nearing completion, but there is currently no opening date due to the COVID-19 issue, and any subsequent opening will have to be in compliance with County and State guidelines. Mr. Beatty stated that the I-95 fence had been installed and Northern is hoping to receive the necessary approval from the Florida Department of Transportation (FDOT) in order to finalize the wall and fence construction project.

Mr. Edwards reported that Northern received an Acquisition Purchase Proposal from FDOT for a small Temporary Easement that they want to acquire along I-95. He explained that the easement request is for ten years and Northern has a 30-day time period in which to respond to the proposal. If Northern does not respond within 30 days, an extension can be requested and would likely be granted. If such an extension request is not granted, FDOT could proceed to commence an eminent domain action. He reported that Northern has requested several documents and will be requesting an extension in order to prepare this item for consideration at the next Board meeting.

Mr. Bardin added that the Temporary Easement is to facilitate the construction of an exit off I-95 on the southbound side of the road to Central Boulevard.

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

**c) UNIT OF DEVELOPMENT NO. 11 – PGA NATIONAL
Consider Award of Contract to J.W. Cheatham, LLC.**

Mr. Beatty explained that this project was included in Northern's five-year capital improvement plan and involves pavement milling and resurfacing within Ryder Cup Boulevard. He further explained that a sketch of the project area was included in the Board's materials. Mr. Beatty stated that Northern's District Engineer prepared the plans, and the project was publicly bid. He reported that Northern received four bids, and the low bidder was J.W. Cheatham, LLC. in the amount of \$508,832.85. Mr. Beatty noted that J.W. Cheatham has successfully completed this type of work on previous projects and is very well qualified to do the work.

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

A **motion** was made by Mr. Cohn, seconded by Mr. Cohen and unanimously passed approving award of contract and approval of Purchase Order 20-420 in the amount of \$508,832.85 to J.W. Cheatham, LLC.

**d) UNIT OF DEVELOPMENT NO. 31 – BALLENSLES COUNTRY CLUB
Consider Award of Contract to J.W. Cheatham, LLC.**

Mr. Beatty explained that this project is the second phase of the roadway milling and resurfacing project which was also part Northern's five-year capital improvement plan. He stated that Phase I had included the spine roads and the pedestrian pathway and this phase will encompass BallenIsles Drive. This project was publicly bid and he reported that Northern received two bids with J.W. Cheatham, LLC. as the low bidder in the amount of \$628,863.07. Mr. Beatty noted that J.W. Cheatham was the contractor of the first phase, so they are very familiar with the project.

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

A **motion** was made by Mr. Cohn, seconded by Mr. Cohen and unanimously passed approving award of contract and approval of Purchase Order 20-421 in the amount of \$628,863.07 to J.W. Cheatham, LLC.

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

Mr. Beatty gave a verbal status report of this project, noting that this project is proceeding as planned, but there will be some additional discussion under the District Engineer’s report with respect to Parcel J. He stated that other improvements are proceeding as scheduled. He explained that the Brightview contract for Phase II of the Linear Park project is in the process of being executed. He reported that Northern has had no interruption or requests from contractors for special consideration due to the COVID-19 virus, however they are following the County’s guidelines with respect to masks and protective gear.

Mr. Beatty stated that he had nothing further to report, but once again noted that the District Engineer will have some additional information under his report.

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

8) MISCELLANEOUS REPORTS

a) ENGINEER

Mr. Lawson reported that on April 20, 2020, Northern received a formal request from the developer of Arden to not proceed with the previously awarded construction of the Parcel J improvements that were included in PRJ 615. He explained that Parcel J was originally bid along with Parcel F-East. He further explained that the Board awarded the combined contract to CK Contractors and Development, LLC, and Northern issued a Notice to Proceed on November 18, 2019. Mr. Lawson stated that the Notice to Proceed stipulated that the Parcel J project would commence 180 days following the time when the contract began to run, which is due to occur on May 16, 2020, and prior to Northern’s next regularly scheduled Board Meeting.

Mr. Lawson explained that the timing of this formal request by the developer to not construct the Parcel J improvements at this time appears to be due to the financial impacts of COVID-19 upon potential homebuyers which has affected the developer's ability to sell finished lots to builders. He reported that Staff has reviewed Northern's options with regard to this request, along with General Counsel, noting that termination of the contract did not seem feasible since the contract encompasses two parcels. He stated that the consensus was that the most appropriate option would be to request the contractor to prepare a deductive Change Order to remove all items that were previously included in the Parcel J award. In order to implement the deductive Change Order, Staff is requesting Board authorization to issue a 60-day suspension of commencement of the Parcel J public improvements, noting that such a suspension is allowed without cause under the General Conditions of the contract. Mr. Lawson explained that this suspension will allow Staff time to send a Notice of Suspension to the contractor and negotiate with the contractor with regard to any fees or charges they believe they are entitled to as a result of both the suspension and deductive change order. It will also put Northern's Project Engineer on notice of the suspension and deductive change order request as well. He added that Staff will need to negotiate with the developer regarding potential cost recovery for this project as a result of removing the Parcel J work from the contract.

Once again, Mr. Lawson advised that Staff is requesting Board authorization for a 60-day suspension of this contract.

Mr. Boykin asked if the developer's reason for requesting the deductive change order is economic and Mr. Lawson responded affirmatively. He advised the Board that the developer has advised that it does not currently have a buyer for Parcel F-East or Parcel J. He then explained that there is also a companion contract for private improvements with the same contractor for the two Parcels that is similarly being changed. As a result, Northern would be unable to get County acceptance of Northern's Parcel J

improvements without construction of the private component, so the deduction of Parcel J from both contracts will have to be negotiated with the contractor.

Mr. Edwards advised the Board that he concurs with Mr. Lawson's recommendations, but wants to make the Board aware that if Northern issues a written suspension, the contractor will be entitled to seek an increase in contract price for direct costs to the contractor resulting from the suspension and those costs are unknown at this time.

Mr. Bardin stated that Staff is asking the Board to authorize a 60-day suspension of the CK Contractors and Development, LLC contract.

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

A **motion** was made by Mr. Cohn, seconded by Mr. Cohen and unanimously passed authorizing a 60-day suspension of the contract with CK Contractors and Development, LLC with respect to the Parcel J construction project, as presented.

b) ATTORNEY

Mr. Edwards began his report by reminding the Board to submit their 2019 Form 1 Statements.

Mr. Edwards also reported that the Governor's Executive Order allowing for this electronic meeting, among other items, will expire on May 8, 2020 unless the Governor extends it. He explained that Northern has been receiving the required Certificates of Extension every seven days. He asked Ms. Scheff if the current weekly extension has been received and she responded affirmatively. He reported that Northern is continuing to operate under the current guidelines for emergency operations recently approved by Resolution.

c) EXECUTIVE DIRECTOR

Mr. Bardin advised the Board that he had a few items to report and the first item is an update on the recent work performed by Data Flow Services which Mr. Beatty will provide.

Mr. Beatty stated that the Board had approved a Purchase Order to Data Flow Systems, Northern's sole source telemetry provider, in October 2019. He explained that the project involved the conversion from the current UHF (Ultra High Frequency) to VHF (Very High Frequency). He reported that the project is nearly complete and Staff is already experiencing significant improvements in the level of communication with electronics, speeding up the ability to acknowledge and respond to alarms and also noting that fewer alarms are received. Mr. Beatty ended by stating that this has turned out to be an extremely worthwhile project and Staff is very pleased with the results thus far.

Mr. Bardin reported that the Board adopted Resolution No. 2020-05 verbally at its March Board Meeting in response to the Governor's Emergency Order allowing for these Board Meetings to be held electronically. He explained that the Resolution was put into writing and has been included in the Board's materials together with the Standards for Electronic Meetings. The Standards for Electronic Meetings were prepared by Staff and Mr. Edwards and previously sent to the Board. Mr. Bardin stated that he will not review the Standards with the Board at this time, but he reported that they have been followed in today's Board Meeting.

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

9) RECEIVE AND FILE

The following items were presented to be received and filed:

- Greg Block Q&A – 04-08-20;
- Assessment Collection Status as of April 8, 2020;
- Northern Quarterly Financial Report; and
- Proof of Publication of Meeting Notices

copies of which are contained in Northern's records.

10) COMMENTS FROM THE BOARD

Mr. Boykin noted that he thought the virtual Board Meeting ran smoothly and there was agreement among the Board.

11) ADJOURN

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

President

Assistant Secretary

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

**NOTICE OF NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
ISSUANCE OF PERMIT NO. PER-20-052**

TO ALL INTERESTED PERSONS, PLEASE BE ADVISED THAT NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT HAS ISSUED THE ATTACHED PERMIT WHICH PERMIT IS APPLICABLE TO THE FOLLOWING DESCRIBED REAL PROPERTY, NAMELY:

[SEE ATTACHED DESCRIPTION]

Executed this _____ day of _____, 2020.

[SEAL]

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

ATTEST:

By: _____
O'Neal Bardin, Jr.
Assistant Secretary

By: _____
Matthew J. Boykin, President
Board of Supervisors

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

BEFORE ME personally appeared Matthew J. Boykin, as President of the Northern Palm Beach County Improvement District, an independent special district of the State of Florida. The above-named individual is personally known to me and did not take an oath.

Print Name: _____

[NOTARY SEAL]

NOTARY PUBLIC-STATE OF FLORIDA
Commission Number: _____
My commission expires:

LEGAL DESCRIPTION

JUNO ISLES NO 2, LOT 8 BLK 7, as recorded in Official Records in Book 28554 Page 258 of the Public Records of Palm Beach County, Florida (Property”) Parcel Control Number 00-43-41-33-03-007-0080.



Northern Palm Beach County Improvement District
 359 Hiatt Dr., Palm Beach Gardens, FL 33418
 Phone: 561-624-7830 Fax: 561-624-7839
GENERAL PERMIT

PERMIT NO. PER-20-052
 UNIT OF DEVELOPMENT NO. 20, Juno Isles
 PROJECT NAME: Seawall and wooden dock, Lot 8 Tudor Rd.

PERMITTEE: Yu Ying Wang
1824 Tudor Road
Juno Beach, FL 33408

PROPOSED CONSTRUCTION: Construction of a new 80' aluminum sheet pile wall with aluminum cap and replacement of existing wooden dock.

PERMITTED ACTIVITIES: Construction of a new 80' aluminum sheet pile seawall with aluminum cap and aluminum tiebacks. Additional encroachments include replacement of an existing 8' x 24' wooden dock encroachment into Lake Tract T-3 as shown on the current facility maps. All work is to be completed in accordance with Jason Hanchuk, P.E., job number 19-280 plans signed and sealed on September 26, 2019 approved and on file with Northern Palm Beach County Improvement District. The wall and dock will be installed at lot 8 along the northern bank of Lake Tract T-3 granted to Northern via ORB 4918/210-220 of the public records of Palm Beach County Florida

PERMIT DURATION: Upon written notification that the permit review has been completed and all comments have been adequately addressed, the applicant will have 30 days to pay all applicable review and inspection fees, which payment date will be the permit's issuance date. If the permit is not issued within the 30 day payment period, its issuance shall thereupon be cancelled. A signed notice of commencement for the permitted activity must be filed with Northern within 365 days of the permit's issuance date or the permit shall thereupon automatically terminate and a new permit application, as well as payment of new application and review fees, will be required. The notice of commencement should be sent to Northern no sooner than one week prior to commencement.

**NORTHERN PALM BEACH COUNTY
 IMPROVEMENT DISTRICT**

C. Danvers Beatty, P.E.
 Deputy Director

November 20, 2019
 Date of Issuance

READ AND REVIEW THIS PERMIT IN ITS ENTIRETY. IF YOU HAVE ANY OBJECTION TO THE CONDITIONS OF THIS PERMIT YOU HAVE 15 DAYS FROM THE DATE OF ISSUANCE TO PETITION FOR A CHANGE IN CONTENT. PLEASE NOTE AND USE THE NOC INCLUDED WITH THIS PERMIT.

See Special Conditions on page 2

SPECIAL CONDITIONS:

- Lake Bank at adjoining properties shall be restored to pre-permit conditions
- Floating turbidity barrier to be installed as required to conform to NPDES standards
- Property owner to obtain any required approvals from POA/HOA
- A separate building permit may be required from Palm Beach County and is not part of this permit
- Facilities other than those stated herein shall not be constructed without an approved modification of this permit
- The Applicant is reminded to submit the District's Notice of Construction Commencement Form prior to the start of construction
- The Applicant is reminded to submit the District's Notice of Construction Completion Form upon project completion. In addition, the project Engineer must submit a Final Certification (signed and sealed), Record Drawings, 2 paper sets (signed and sealed) and 1 digital copy in both PDF and AutoCAD 2000 or newer format
- Permittee is responsible for maintenance in perpetuity. The NPBCID assumes no maintenance responsibilities

GENERAL PERMIT CONDITIONS

1. In the event Northern is not the fee simple title owner of the real property (the "Property") to which this Permit is applicable, the Permittee agrees to obtain all necessary consents from the fee simple title owners of the Property prior to commencement of the Permitted Activities.
2. Permittee hereby acknowledges that if this Permit is being issued for a connection to or modification of a Northern facility, the Permitted Activity is being approved by Northern in reliance upon and in accordance with the representations and documents provided by the Permittee. If, however, this Permit is not being issued for a connection to or modification of a Northern facility, this Permit is only intended as a statement of non-objection but in any event the terms and conditions of this Permit shall apply.
3. This Permit does not constitute a waiver of the Permittee's obligation to obtain such other necessary and appropriate permits required by other governmental bodies or agencies. Therefore, prior to commencement, the Permittee is required to obtain and, upon written request, provide to Northern copies of any and all other federal, state, and local permits required in connection with Permittee's use of the Property and agrees that at all times it will comply with the requirements of all federal, state and local laws, ordinances, rules and regulations applicable or pertaining to the use of the Property or implementation of the Permitted Activity by the Permittee.
4. Permittee understands and agrees that the Permitted Activity is subordinate to the rights and interests of Northern and, if applicable, that of the fee simple title owner of the Property. Further, Permittee hereby acknowledges and agrees that the Permittee is not relying upon any representations whatsoever by Northern regarding Northern's right, title, interest, or ownership as to the Property for which this Permit is applicable.
5. Northern specifically reserves the right to install, construct, operate, upgrade, repair, remove, replace and/or maintain existing or future works, devices, and/or improvements on or within its real property interests and the right to enter upon the Property at all times necessary to inspect or implement the terms and conditions of this Permit. Permittee understands that in the exercise of such rights and interest, Northern may require Permittee to relocate, alter, or remove the Permittee's facilities and equipment or other improvements made by Permittee pursuant to this Permit. If the Permittee should fail to relocate, alter, or remove the Permittee's facilities, equipment or other improvements made by the Permittee pursuant to this Permit the specified time set forth in the notice, then in such event Northern shall have the right to enter upon the Property and make such relocation, alteration or removal of the Permittee's facilities, equipment/or other improvements, all of which shall be at the cost of the Permittee.
6. Unless otherwise set forth in the Supplemental Conditions to this Permit, the Permittee agrees to backfill and compact any excavation it makes within the Property and to pay for, repair and/or replace any: (i) affected below-grade facilities and features located therein, including but not limited to: water, sewer, storm water or irrigation facilities, structures or appurtenances and (ii) at grade or above-grade facilities and features, including but not limited to structures, grasses and sod, sidewalks, and roadway improvements (the term roadway improvements shall include but not be limited to landscaping, irrigation facilities, lighting, striping, signage, curbing, roadway base, subgrade and asphaltic or concrete surfaces) which are removed or damaged as a result of the Permittee's activities. Such repair or replacement shall restore these features to a non-defective equivalent or better condition as existed prior to the event

precipitating the repair or replacement.

7. Forty--eight (48) hours prior to a pre-construction meeting, if one is requested by special condition, or 48 hours prior to commencement of the Permitted Activity, notification shall be given by the Permittee in writing to Northern. (359 Hiatt Drive Palm Beach Gardens, FL, 33418, PH: 561-624-7830, FX: 561-624-7839 Permitting Personnel) Northern shall establish points of construction, if applicable, which will require inspection prior to construction of the Permitted Activity. When the Permittee considers the Permitted Activity complete, the Permittee shall notify Northern and schedule an on-site final inspection, which shall be held in the presence of a representative of the Permittee and Northern.
8. Implementation of the Permitted Activities shall be carried out in full compliance with those plans and specifications, which were submitted to and approved by Northern. Any deviation from such plans and specifications shall require written approval from the office of Northern prior to implementation. Further, Northern reserves the right to revoke or amend this Permit if, following its issuance, it is determined that the plans and specifications, as previously approved, require modification in order to protect the health, safety or welfare of the public or prevent adverse impacts to property interests of Northern or others.
9. When working in a Northern right-of-way, not more than one-half (½) of the road or street shall be closed and traffic shall be controlled so as to provide for the safety and minimum hindrance to the public. All traffic control operations shall conform to the most current issue of the Florida Department of Transportation publication "Manual on Traffic Controls and Safe Practices for Street and Highway Construction, Maintenance and Utility Operations."
10. Northern shall be the final authority as to the quality and quantity of the material and works required to satisfy the terms and conditions of this Permit as they relate to Northern improvements and facilities.
11. Upon completion of the Permitted Activity and after its final inspection and acceptance by Northern, the Permittee shall deliver to Northern's office an Engineer's Certification of Completion, (Signed and Sealed) and final "Record Drawings". The "Record Drawings" shall be in the form of 2 Paper Sets (Signed and Sealed) and 1 digital copy with both PDF and AutoCAD 2000 or newer formats. Failure to provide the final documentation as requested may result in the revocation, cancellation and termination of this Permit.
12. Roadway pavement replacement shall be carried out in accordance with Northern's "Typical Roadway Pavement Replacement Detail" per the latest edition as contained in Northern's Engineering Standards Manual, drawing No. N-006. If, within one (1) year after the date of Northern's acceptance of any pavement replacement work, such work is found to be defective, the Permittee shall promptly correct such defective work without cost to Northern and in accordance with Northern written instructions. If work is rejected by Northern, the Permittee shall remove it from the site and replace it with non-defective work. If Permittee does not promptly comply with the terms of such Northern instructions, or in an emergency where delay may cause serious risk of injury, loss or damage, Northern may, if it so elects, have the defective work corrected, or the rejected work removed and replaced, and all of the direct and indirect costs of such removal, replacement or correction, including compensation for additional professional services, shall be the obligation of and paid by the Permittee.
13. If any of the herein Permitted Activities are to be constructed or implemented within an area over which Northern has a real property interest, the Permittee prior to commencement or implementation of the Permitted Activities shall be required to provide to Northern an insurance certificate that complies with the attached "Insurance Coverage" requirements, which coverage must be maintained until such time as the Permitted Activities have been implemented, constructed, and approved by Northern.
14. Permitted Activities shall be conducted in a competent and professional manner, which does not cause violations of State water quality standards. The Permittee shall implement best management practices for erosion and pollution control to prevent violation of State water quality standards. Temporary erosion control shall be implemented prior to and during construction and permanent control measures shall be maintained at all locations where the possibility of transferring suspended solids into the receiving water body exists due to the Permitted Activities. Turbidity barriers shall remain in place at all locations until construction is completed and soils are stabilized and vegetation has been established. All practices shall be in accordance with the guidelines and specifications described in Chapter 6 of the Florida Land Development Manual; A Guide to Sound Land and Water Management (Department of Environmental Regulation, 1988), incorporated by reference in Rule 40E-091, F.A.C. unless a project specific erosion and sediment control plan is approved as part of the permit. Thereafter the Permittee shall be responsible for

the removal of the barriers. The Permittee shall correct any erosion or shoaling arising from the Permitted Activities that causes adverse impacts to water resources.

15. All Permitted Activity related to subaqueous utility, water and/or sewer lines, including appurtenant facilities, shall be conducted in a competent and professional manner so that the primary functional purpose of the canal or waterway facility, specifically flood control, within which the activity is taking place is not adversely affected.
16. The Permittee shall promptly notify Northern in writing of any previously submitted information that is later discovered to be inaccurate.
17. The Permittee shall provide routine maintenance of all of the components of a Permitted Activity that includes installation of or to a surface water management system in order to remove all trapped sediments/debris. All materials shall be properly disposed of as required by law.
18. All underground improvements (said phrase shall include but is not limited to utilities, equipment of any nature whatsoever and structures) shall have a minimum cover of thirty (30) inches below profile grade of Northern roadways and minimum cover of forty-eight (48) inches below bottom elevation of waterways.
19. Unless otherwise approved by Northern all underground facilities shall maintain a minimum clearance of twelve (12) inches, either over or under existing culverts, and, if required by Northern, protected.
20. Any affected Northern works, facilities or improvements shall be left in a non-defective equivalent or better condition as existed before the Permittee's commencement of any Permitted Activity. An inspection by Northern and Permittee shall be made of all Northern tracts and rights-of-way located within the Permitted Activity construction area no later than twenty-four (24) hours before commencement of the Permitted Activity.
21. All Permitted Activity shall be implemented and constructed in a workmanlike manner using best engineering management and construction practices.
22. Trenches shall be backfilled and compacted at a maximum rate of 12" lifts to 98% per AASHTO T-180 to minimize future settling.
23. At the request of Northern or his duly authorized representative, the Permittee shall submit copies of density reports of density determinations by an independent certified testing laboratory. If density reports are requested, they shall be furnished to Northern prior to final inspection.
24. The finished surface of any excavated area shall be replaced with the same type material as existed when the work began, such as sod for sod; shell for shell; etc., unless otherwise directed in writing by Northern or shown approved plans.
25. Where existing ground, slopes, shoulders and/or ditches are disturbed, they shall be properly stabilized as directed by Northern or its duly authorized representative. All disturbed areas within Northern tracts or rights of way shall be sodded in a manner that will afford protection against erosion or settling.
26. All pavement crossings made subsequent to final placement of base material and pavement surface, shall be made by jack and bore or by directional bore method as directed by Northern, unless otherwise authorized in the attached special conditions.
27. Northern assumes no liability, obligation or responsibility for the ownership, operation and/or maintenance of the Permittee's facilities or activities as herein Permitted.
28. Permittee shall defend, indemnify and hold Northern and its Board of Supervisor members, officers, personnel, staff and consultants harmless against and from any penalties, fines, claims, losses, damages (including direct, indirect or consequential), expenses, or legal fees (including attorney, legal assistant and appellate) that might derive, arise out of or result from the Permittee's implementation, operation and/or maintenance of the Permitted Activity and/or any acts, omissions, neglect or fault by the Permittee or its agents, officers, employees and invitees involving a failure to comply with the terms, covenants and/or conditions of this Permit or any applicable laws, statutes, ordinances, codes or regulations of any regulatory or governmental entity, agency or authority.

29. If Permittee should violate any of the terms or conditions of the Permit and not correct or remedy same within ten (10) business days following receipt of written notice of said violation from Northern, then in such event, Northern may, at its option, revoke, cancel and terminate this Permit.
30. This Permit shall automatically terminate and be of no further force and effect if commencement of the Permitted Activity has not occurred within 365 days from the issuance date of this Permit.
31. This Permit may not be conveyed, transferred or assigned by the Permittee other than in its entirety and only following the prior written approval of Northern. If any of the works which are the subject of the Permitted Activities are properly conveyed, assigned, transferred, gifted to any third party or operated by a third party, then the Permittee shall be obligated to provide a copy of this Permit and its conditions to said successor, assign or operating entity. Further, such successor, assign or operating entity shall be subject to and obligated to comply with all provisions of this Permit.
32. This Permit shall continue in perpetuity unless it otherwise expires or is terminated as herein provided, but in no event is it to be deemed a vested right of the Permittee.
33. In any litigation, including breach, enforcement or interpretation arising out of this Permit, the prevailing party to this Permit shall be entitled to recover all of its costs and expenses, including reasonable attorney's fees and costs, provided nothing herein shall be deemed or construed as a waiver by Northern of its sovereign immunity rights and privileges except as otherwise authorized by F.S. 768.28.
34. This Permit may be terminated or modified if the Permitted Activities are located within an area over which Northern has a real property interest and Northern's real property interest is subsequently conveyed to another entity.
35. The Conditions set forth herein shall be continuing obligations of the Permittee and shall be complied with in the event of any subsequent maintenance, repair, replacement or modification of a Permitted Activity.
36. Implementation of the Permitted Activity by the Permittee and/or its agents or contractors, shall be deemed an acceptance by the Permittee of all terms, conditions and understandings set forth in the Permit.
37. In case of tropical weather (Tropical Storm or Hurricane) job site should be maintained so that it is free of all loose debris, trash or construction materials that might be blown into Northern's water management systems.
38. The applicant is advised that should the cost of inspection surpass the collected fees for inspection of the project, the applicant will be required to pay the difference. Any funds remaining once the project is certified and the permit is closed will be reimbursed.

NPDES CONDITIONS

1. If the Permitted Activity of the Permittee requires the obtaining of an Environmental Protection Agency NPDES Permit, then the Permittee shall be required to obtain the appropriate Notice of Intent plan to Northern prior to commencement of the subject Permitted Activity. A Stormwater Pollution Prevention Plan shall be prepared as required by the DEP permit and shall be available for review at the site.

2. The Permittee shall be required to: (a) implement a maintenance program for the Permitted Activities, (b) carry out an annual inspection of the Permitted Activities and (c) following inspection, have an inspection report prepared by a qualified professional. The Permittee shall be responsible for retaining a copy of said inspection report and providing a copy of said same to Northern by February 1st of each year.

3. If any of the Permitted Activities which are the subject of this Permit are conveyed, assigned, transferred, gifted to any third party or operated by a third party, the Permittee shall be obligated to provide a copy of this Permit and its conditions to said successor, assign or operating entity. Further, such successor, assign or operating entity shall be subject to and obligated to comply with all of the conditions of this Permit including, without limitation, implementation of the above mentioned maintenance program and the provision of the annual inspection report to Northern.

4. If any act of negligence, omission or commission by the Permittee or third party operator should adversely affect Northern's obligations under Northern's NPDES Permit, then the Permittee within forty-eight hours following receipt of written notice by Northern of such act shall promptly cease or rectify same otherwise this Permit shall be immediately

suspended until such time as reinstated by Northern in writing.

5. If, following receipt of a Northern written notice of violation of the above Special Conditions, the Permittee should fail to remedy same within ten business days from the date of receipt of said notice, Northern shall have the right but not the obligation to initiate such remedial activity as Northern deems necessary and appropriate. Any and all costs so incurred by Northern shall be paid by the Permittee to Northern within ten business days following receipt of a Northern invoice for same and if not paid Northern may thereafter revoke this Permit without further notice or hearing, and proceed to take all such legal actions as it deems necessary and appropriate to collect from the Permittee such costs, including any attorney's fees or costs incurred in such collection activity.

EXHIBIT "A"
INSURANCE REQUIREMENTS

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

I. Commercial General Liability:

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

II. Comprehensive Automobile Liability:

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

III. Workers Compensation and Employers Liability:

- Statutory Limits
- \$100,000 Each Accident
- \$500,000 Disease-Policy Limit
- \$100,000 Disease-Each Employee

IV. Umbrella Excess Liability Insurance:

- (A) \$1,000,000 Each Occurrence
- \$1,000,000 Annual Aggregate
- (B) The aforementioned umbrella coverage shall be no more restrictive than coverage required for the underlying policies.

V. Notice of Cancellation:

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

VI. Insurance Certificate:

Northern Palm Beach County Improvement District shall be listed as an additional insured for the above Commercial and Umbrella Liability insurance coverage and a certificate of insurance reflecting same shall be delivered to Northern Palm Beach County Improvement District prior to commencement of construction of the permitted works.



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: May 27, 2020

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

THROUGH: O'Neal Bardin Jr., Executive Director

RE: Renewal of Annual Service Contracts

Background

Northern utilizes annual contractors to provide many maintenance services throughout the District. The contracts are issued for a one year term and include a provision for four additional one year term extensions if agreed to by both parties. After reviewing the list of annual contracts and the performance records of each contractor, Northern Staff recommends that the following contracts be renewed for an additional one year term beginning October 1, 2020:

- Aquatic Vegetation Control, Inc. - Aquatic Weed Control and Marsh Maintenance for Unit No. 11
- Solitude Lake Management - Aquatic Weed Control and Marsh Maintenance for Unit No. 43
- Sea Breeze Community Management Services – Property Management Services for Unit No. 34
- Future Horizons, Inc. - Aerator Maintenance
- Omni-Pinnacle - Debris Management

Fiscal Impact

Funding for these contract services are included in the proposed Fiscal Year 2020/2021 Budget.

Recommendation

Northern Staff requests the Board approve renewals of the above listed Annual Service Contracts.

**RECOMMENDED DISBURSEMENTS FOR
MAY 27, 2020 BOARD MEETING**

	BOND/COI**	EIPC*	NOTE PROCEEDS	LANDOWNER FUNDS	TOTALS
Unit No. 2C - Alton	299,258.06			1,396.66	300,654.72
Unit 16 - P. B. Park of Commerce	-	247,970.66		-	247,970.66
Unit No. 18 - Ibis Golf & CC		13,602.50			13,602.50
Unit No. 21 - Old Marsh		7,602.00			7,602.00
Unit No. 53 - Arden	769,054.05				769,054.05
General		51,287.00			51,287.00
	1,068,312.11	320,462.16	-	1,396.66	1,390,170.93

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C

DISBURSEMENT NO. 137

MAY 27, 2020

	LANDOWNER			TOTALS
	BOND	NOTE	FUNDS	
CONSTRUCTION:				
All-Site Construction, Inc. (Alton Park Project)	80,807.73			
Arazoza Bros. (Parcel G PCD Landscape Buffer)	91,538.36		-	
J. W. Cheatham, LLC (Parcel G Buffer Wall Fencing)	114,336.00			286,682.09
ENGINEERING:				
Arcadis US, Inc. (DE for Alton)	2,130.00			
Caulfield and Wheeler, Inc. (Alton Project Engineer)	3,645.78		1,396.66	7,172.44
OTHER PROFESSIONALS:				
Caldwell & Pacetti (Plan of Improvement Review)	3,052.50		-	3,052.50
MISCELLANEOUS:				
Davidson Fixed Income Mgmt.	268.95			
Flipsidegeo (GIS Service - Data Entry)	1,402.50			
NPBCID Reimbursements (NPBCID Personnel Time)	2,076.24			3,747.69
	299,258.06	-	1,396.66	300,654.72

**UNIT OF DEVELOPMENT NO. 16
DISBURSEMENT NO. 120
MAY 27, 2020**

EIPC

TOTAL

CONSTRUCTION:

J. W. Cheatham, LLC
(Corporate Rd N Overlay)

247,970.66

247,970.66

247,970.66

247,970.66

**UNIT OF DEVELOPMENT NO. 18
DISBURSEMENT NO. 181
MAY 27, 2020**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
LIMNO-TECH, Inc.	<u>3,465.00</u>	
(Lake WQ Related Services)		3,465.00
ENGINEERING:		
ARCADIS	<u>342.50</u>	
(Services to address SFWMD Admin action)		342.50
NPBCID Reimbursement		
(Limno-Tech, Inc. Inv#WPALM4-8 WQ)	2,775.00	
(Limno-Tech, Inc. Inv#WPALM4-9 WQ)	<u>7,020.00</u>	
		9,795.00
	<u>13,602.50</u>	<u>13,602.50</u>

**UNIT OF DEVELOPMENT NO. 21
DISBURSEMENT NO. 20
MAY 27, 2020**

	<u>EIPC</u>	<u>TOTAL</u>
ENGINEERING:		
Mock Roos & Associates, Inc.	<u>7,602.00</u>	
(Pump Station Final Rehab)		7,602.00
	<u>7,602.00</u>	<u>7,602.00</u>

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 84
MAY 27, 2020**

	BOND	TOTAL
CONSTRUCTION:		
Gerelco Traffic Controls (SR 80 Signalization Project) FINAL	55,752.52	
CK Contractors (Parcel J and F-East)	19,071.00	
Centerline Utilities, Inc. (Arden Pods K and E-South)	217,616.39	
Centerline Utilities, Inc. (Arden Parcel C-south, C-north & F-west)	416,378.62	
		708,818.53
ENGINEERING:		
Michael Schorah & Assoc. (PE Construction Phase)	50,070.00	
		50,070.00
OTHER PROFESSIONALS:		
Caldwell & Pacetti (Legal Services)	6,407.50	
		6,407.50
MISCELLANEOUS:		
FlipsideGeo (GIS Services - Data Entry)	1,402.50	
NPBCID Reimbursement (NPBCID Personnel Time)	2,355.52	
		3,758.02
	769,054.05	769,054.05

**GENERAL
DISBURSEMENT NO. 70
MAY 27, 2020**

	<u>EIPC</u>	<u>TOTAL</u>
CONSTRUCTION:		
Shenandoah Construction	<u>16,355.00</u>	
(Roadway Pipe Cleaning & Inspection - Multiple Units)		16,355.00
MISCELLANEOUS:		
NPBCID Reimbursement	<u>34,932.00</u>	
(Shenandoah Pipe Cleaning INV#84410)		34,932.00
	<u>51,287.00</u>	<u>51,287.00</u>

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: May 27, 2020

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. 2 to CK Contractors and Development, LLC
Parcel J and F-East Public Improvement Project

Background

On August 28, 2019, Northern issued a contract to CK Contractors and Development, LLC to construct the Arden Parcels J and F-East Improvement Project. Freehold Communities, the current landowner, has requested the Parcel J improvements not be constructed at this time. The Parcel J improvements will be rebid at a future date. Freehold Communities has been advised that they will be responsible for all expenses associated with the project that Northern previously paid for the current Parcel J contract. The attached Change Order No. 2 represents a deduction in the amount of \$760,957.34, which removes all of Northern's public improvements in Parcel J as well as final quantity adjustments for Parcel F East. Also included is an additional 30 days in Contract Time for completion of improvements in Parcel F-East. A recommendation letter from the District Engineer is attached.

Fiscal Impact

This Change Order No. 2 will unencumber \$760,957.34 which will be used for future improvements in Unit of Development No. 53.

Recommendation

Northern Staff and the District Engineer recommend approval of Change Order No. 2 in the deduct amount of \$760,957.34 to CK Contractors and Development, LLC.



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

Subject:
**Unit 53 Arden - Parcels F-East and J Improvement Project
PRJ 615**

Request for Contract Change Order No. 2

Dear Mr. Helms:

Please be advised that our office has completed its review of CK Contractors and Development, LLC's proposed Change Order #2 which has been recommended for approved by Michael B. Schorah's office.

The deductive change order in the amount of \$760,957.34 includes the removal of all public improvements in Parcel J as well as final quantity adjustments.

Please be advised that there is also an increase of 30 days in Contract Time for completion of improvements in Parcel F-East included in this request.

Based upon our review, we find the proposed change order to be justified and recommend that Change Order No 2 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

Robert W. Lawson, P.E.
Project Engineer

Copies:
C. Danvers Beatty – Deputy Director
Katie Roundtree - NPBCID
Mila Acosta - 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

INFRASTRUCTURE

Date:
May 15, 2020

Contact:
Robert W. Lawson, P.E.

Phone:
697-7002 Direct

Email:
rlawson@arcadis-us.com

Our ref:
WF590PO2.0321

Florida License Numbers

Engineering
EB00007917

Geology
GB564

Landscape Architecture
LC26000269

Surveying
LB7062

CHANGE ORDER

(Instructions on reverse side)

No. 2

PROJECT Unit 53 Arden – Parcels F-East and J Improvements
DATE OF ISSUANCE April 24, 2020 **EFFECTIVE DATE** _____

OWNER Northern Palm Beach County Improvement District

OWNER's Contract No. PRJ-615

CONTRACTOR CK Contractors and Development, LLC **ENGINEER** Michael B. Schorah and Associates, Inc.


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

Description: **This Change Order represents removal of the Pod J public improvements from the contract and final contract quantity adjustments for Pod F-East. DEDUCTIVE work will be deleted from this contract at the direction of the Engineer and the District's Project Manager, totaling \$760,957.34. These values have been reviewed, and the Engineer concurs that these correctly represent this work. 30 additional days are required for completion and approval of the Pod F-East portion of the work.**

Reason for Change Order: **Pod J public improvements removed from contract at the request of the project Developer. Additional time is needed for completion and approval of the Pod F-East portion of the project.**

Attachments: **Itemized costs.**

<p>CHANGE IN CONTRACT PRICE: Original Contract Price \$ <u>1,782,182.28</u></p> <p>Net changes from previous Change Orders No <u>0</u> to No <u>1</u> \$ <u>0.00</u></p> <p>Contract Price prior to this Change Order \$ <u>1,782,182.28</u></p> <p>Net Increase (Decrease) of this Change Order \$ <u>(760,957.34)</u></p> <p>Contract Price with all approved Change Orders \$ <u>1,021,224.94</u></p>	<p>CHANGE IN CONTRACT TIMES: Original Contract Times Substantial Completion <u>See attached list</u> Ready for final payment: <u>See attached list</u> days or dates</p> <p>Net changes from previous Change Orders No <u>0</u> to No <u>1</u> <u>See attached list</u> Days</p> <p>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</p> <p>Net Increase of this Change Order <u>See attached list</u> Days</p> <p>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</p>
--	--

<p>RECOMMENDED: By: _____ Engineer (Authorized Signature)</p> <p>Date: <u>May 15, 2020</u></p>	<p>APPROVED: By: _____ NPBCID</p> <p>Date: _____</p>	<p>ACCEPTED: By:  Contractor (Authorized Signature)</p> <p>Date: <u>May 15, 2020</u></p>
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CHANGE ORDER INSTRUCTIONS

A. GENERAL INFORMATION

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

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

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

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

B. COMPLETING THE CHANGE ORDER FORM

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

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

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

SUMMARY OF CONTRACT TIMES BY POD

POD	F-EAST	J
Original Contract Time	180 Days	360 Days (both)
Net change from previous Change Orders	30 Days	30 Days
Contract Time prior to this Change Order	210 Days	390 Days (both)
Net Increase of this Change Order	30 Days	0 Days
Contract Time with all Approved Change Orders	240 Days	390 Days (both)
Notice to Proceed Date	November 18, 2019	November 18, 2019
Substantial Completion Date	June 14, 2020	November 11, 2020
Final Completion Date	July 14, 2020	December 11, 2020

UNIT 53 ARDEN - PARCELS F-EAST AND J (PRJ-615) CHANGE ORDER 2

NO.	ITEM	UNIT	QUANTITY	UNIT PRICE	TOTAL
	GENERAL CONDITIONS				
1	Permit and Inspection Fees (Allowance)	LS	1	(\$29,405.34)	(\$29,405.34)
4	Maintenance of Traffic (Including Pedestrian M.O.T.)	LS	1	(\$972.50)	(\$972.50)
5	Survey Layout and As-Builts	LS	1	(\$29,600.00)	(\$29,600.00)
6	Testing (P&L, Lamping, Bac-Ts, etc.)	LS	1	(\$20,050.00)	(\$20,050.00)
				TOTAL	(\$80,027.84)
	UTILITY AND DRAINAGE ITEMS (PUBLIC)				
8	8" Gate Valve and Box (Water)	EACH	2	(\$1,365.00)	(\$2,730.00)
9	6" Gate Valve and Box (Water)	EACH	2	(\$1,035.00)	(\$2,070.00)
42	12" PVC C-900 DR 18 Water Main	L.F.	2,090	(\$29.50)	(\$61,655.00)
43	8" PVC C-900 DR 18 Water Main	L.F.	1,020	(\$18.50)	(\$18,870.00)
44	6" PVC C-900 DR 18 Water Main	L.F.	2,080	(\$14.00)	(\$29,120.00)
45	12" Gate Valve and Box (Water)	EACH	6	(\$1,920.00)	(\$11,520.00)
46	8" Gate Valve and Box (Water)	EACH	5	(\$1,365.00)	(\$6,825.00)
47	6" Gate Valve and Box (Water)	EACH	6	(\$955.00)	(\$5,730.00)
48	Fire Hydrant Assembly including 6" Gate Valve	EACH	8	(\$4,650.00)	(\$37,200.00)
49	Sample Point	EACH	9	(\$586.00)	(\$5,274.00)
50	Remove Plug and Connect to Exist. Water Main	EACH	5	(\$1,715.00)	(\$8,575.00)
51	Single Water Service Complete with Meter Box	EACH	16	(\$1,335.00)	(\$21,360.00)
52	Double Water Service Complete with Meter Box	EACH	42	(\$1,610.00)	(\$67,620.00)
53	Plug with 2" Blowoff	EACH	2	(\$857.00)	(\$1,714.00)
54	8" P.V.C. SDR 26 0' - 6' cut	L.F.	796	(\$19.00)	(\$15,124.00)
55	8" P.V.C. SDR 26 6' - 8' cut	L.F.	1,132	(\$20.50)	(\$23,206.00)
56	8" P.V.C. SDR 26 8' - 10' cut	L.F.	2,135	(\$24.50)	(\$52,307.50)
57	8" P.V.C. SDR 26 10' - 12' cut	L.F.	447	(\$36.00)	(\$16,092.00)
58	4' Diameter Manhole 0' - 6' cut	EACH	5	(\$4,385.00)	(\$21,925.00)
59	4' Diameter Manhole 6' - 8' cut	EACH	4	(\$5,055.00)	(\$20,220.00)
60	4' Diameter Manhole 8' - 10' cut	EACH	10	(\$6,170.00)	(\$61,700.00)
61	4' Diameter Manhole 10' - 12' cut	EACH	2	(\$6,440.00)	(\$12,880.00)
62	Manhole Drop Connection	EACH	1	(\$1,870.00)	(\$1,870.00)
63	Concrete Collar Around Manhole	EACH	1	(\$519.00)	(\$519.00)
64	Double Sewer Service w/cleanout	EACH	41	(\$867.00)	(\$35,547.00)
65	Single Sewer Service w/cleanout	EACH	21	(\$800.00)	(\$16,800.00)
66	Remove Plug and Connect to Existing Manhole	EACH	4	(\$3,695.00)	(\$14,780.00)
67	Remove Concrete Collar and Adjust Manhole Rim	EACH	4	(\$435.00)	(\$1,740.00)
68	Plug for Future Sewer Connection	EACH	1	(\$488.00)	(\$488.00)
69	15" RCP	L.F.	206	(\$31.50)	(\$6,489.00)
70	18" RCP	L.F.	194	(\$39.00)	(\$7,566.00)
71	48" RCP	L.F.	210	(\$140.00)	(\$29,400.00)
72	54" RCP	L.F.	169	(\$180.00)	(\$30,420.00)
73	Type C Inlet	EACH	1	(\$2,595.00)	(\$2,595.00)
74	Type PV Inlet - 4' Diameter	EACH	2	(\$3,440.00)	(\$6,880.00)
75	Type PV Inlet - 6' Diameter	EACH	1	(\$4,910.00)	(\$4,910.00)
76	Type PV Inlet - 7' Diameter	EACH	1	(\$8,525.00)	(\$8,525.00)
77	Type PE Inlet - 8' Diameter	EACH	1	(\$7,945.00)	(\$7,945.00)
78	Remove Plug and Connect to Existing Inlet	EACH	1	(\$738.00)	(\$738.00)
				TOTAL	(\$680,929.50)
	TOTAL CHANGE ORDER 2				-\$760,957.34



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: May 27, 2020

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

FROM: Susan P. Scheff, Executive Assistant

RE: Public and Community Relations Board Report

Community Relations

1. Northern Staff attended the following meetings on behalf of the District:
 - Florida Association of Special Districts (FASD)
 - Florida Government Finance Officers Association (FGFOA)
 - Leadership Palm Beach County
 - Safety Council of Palm Beach County
 - Western Communities Council
2. Northern Staff met with representatives of the following Units to discuss projects and provide information:

Unit No. 2C	Alton
Unit No. 3	Horseshoe Acres/Square Lake
Unit No. 3A	Woodbine
Unit No. 4	West of Villages of Palm Beach Lakes
Unit No. 9A/9B	Abacoa I and II
Unit No. 11	PGA National
Unit No. 16	Palm Beach Park of Commerce
Unit No. 21	Old Marsh
Unit No. 43	Mirasol
3. Ken Roundtree participated in weekly Western Communities Council COVID-19 Coordination Calls each Thursday.

4. Katie Roundtree participated in a FGFOA Local Chapter President conference call on April 22.
5. Dan Beatty attended an FASD Board Meetings held by virtual meeting on April 24, May 1 and May 18.
6. Ken Roundtree attended the Quarterly Board Meeting of the Safety Council of Palm Beach County held by virtual meeting on May 20.
7. Northern Staff communicated, via email and phone conferences, with Property Owners and Homeowners Associations to review their proposed Budgets within the following Units of Development:

Unit No. 5D	RiverWalk
Unit No. 9A/9B	Abacoa I and II
Unit No. 11	PGA National
Unit No. 16	Palm Beach Park of Commerce
Unit No. 18	Ibis Golf & Country Club
Unit No. 43	Mirasol
Unit No. 45	Paseos
Unit No. 46	Jupiter Country Club

Training

1. Michelle Hahn participated in a webinar entitled “Complying with Florida Sunshine, Public Records & Public Access Laws in Emergency Situations”, sponsored by the Florida Institute of Government on April 30.
2. Katie Roundtree participated in the following Coronavirus related webinars: “Identifying Cybersecurity Threats Created by Remote Access”, “Protecting your organization from COVID-19 fraud threats”, “Cybersecurity by Influencing Good User Behavior”, “Complying with Florida Sunshine, Public Records & Public Access Laws in Emergency Situations”, “Avoiding Pandemonium in the Pandemic Workplace: Understanding Employment Laws Related to COVID-19” and “Florida COVID-19 Live Stream Series”.
3. Laura Ham participated in the following Coronavirus related webinars: “Cybersecurity by Influencing Good User Behavior”, “Information Security Governance During Times of Pandemic”, “Avoiding Pandemonium in the Pandemic Workplace: Understanding Employment Laws Related to COVID-19”, and “Leveraging Digital Forensics for Better Human Resources Outcomes.”

Media

Seabreeze Publications did not publish a May issue.



Northern Palm Beach County Improvement District
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EXECUTIVE SUMMARY

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

DATE: May 27, 2020

FROM: Katie Roundtree, Finance Director

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

RE: Budget, Banking & Audit Committee Report

The Budget, Banking and Audit Committee discussed the following items on May 13, 2020:

Presentation of the Proposed Fiscal Year 2020/2021 Budget.

The Committee reviewed the Proposed Budget for Fiscal Year 2020/2021. A copy of the Budget is included under separate cover. Staff reviewed significant items within the Proposed Budget and assessment increases. Northern will receive the updated tax roll information from Palm Beach County on or about May 27, 2020. This tax roll information will be analyzed for changes and applied to the Proposed Budget. Staff communicated, via email and phone conferences, with Property Owners and Homeowners Associations to review their proposed Budgets in May. The Board will consider the Proposed 2021 Budget again at the June 24, 2020 Board Meeting. The Assessment Rates included in the June 24, 2020 Budget draft will be submitted to Palm Beach County for issuance of the TRIM (“Truth in Millage”) notice. The Assessment Rates will be considered again prior to final approval at the August 26, 2020 Public Hearing and Board Meeting.

Action: The Proposed Budget for Fiscal Year 2020/2021 was presented for informational purposes subject to ongoing revisions for preparation of the Assessment Rates for TRIM, and subject to changes that may result from the meetings with Unit representatives and changes in the tax roll. No action is required at this time.

Unit(s)	Description	Code	20/21 Tax Per Assessable Unit PROPOSED			19/20 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
			Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
1	ALL NON EXEMPT PARCELS	JA	-	54.08	54.08	-	55.47	55.47	-	(1.39)	(1.39)	-3%	930.0000	Nearest Whole Acre
2	ALL NON EXEMPT PARCELS	JB	-	30.99	30.99	-	31.95	31.95	-	(0.96)	(0.96)	-3%	3,236.0000	Nearest Whole Acre
2 and 28	ALL NON EXEMPT PARCELS	KP	-	30.99	30.99	-	31.95	31.95	-	(0.96)	(0.96)	-3%	252.0000	Nearest Whole Acre
2 and 2A	ALL NON EXEMPT PARCELS	IR	70.85	51.44	122.29	69.41	53.96	123.37	1.44	(2.52)	(1.08)	-1%	3,019.0000	Nearest Whole Acre
2 and 2A	MFR	IH	70.85	51.44	122.29	69.41	53.96	123.37	1.44	(2.52)	(1.08)	-1%	132.0000	Nearest Whole Acre
2 and 2A	SFE	II	70.85	51.44	122.29	69.41	53.96	123.37	1.44	(2.52)	(1.08)	-1%	33.0000	Nearest Whole Acre
2 and 2A	SFC	IJ	70.85	51.44	122.29	69.41	53.96	123.37	1.44	(2.52)	(1.08)	-1%	798.0000	Nearest Whole Acre
2, 2A and 2C	Undeveloped, undifferentiated	93A	70.85	51.44	122.29	69.41	53.96	123.37	1.44	(2.52)	(1.08)	-1%	39.0000	Nearest Whole Acre
2, 2A and 2C	Undeveloped, undifferentiated	93B	15,375.74	558.97	15,934.71	15,407.80	535.78	15,943.58	(32.06)	23.19	(8.87)	0%	39.3289	Actual Acreage
2, 2A and 2C	Community Only - Biotech A	111A	70.85	51.44	122.29	69.41	53.96	123.37	1.44	(2.52)	(1.08)	-1%	70.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech A	111B	10,815.54	393.13	11,208.67	10,838.16	376.83	11,214.99	(22.62)	16.30	(6.32)	0%	69.8669	Actual Acreage
2, 2A and 2C	Community Only - Biotech B	112A	70.85	51.44	122.29	69.41	53.96	123.37	1.44	(2.52)	(1.08)	-1%	7.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Biotech B	112B	13,760.44	500.17	14,260.61	13,789.21	479.44	14,268.65	(28.77)	20.73	(8.04)	0%	6.5695	Actual Acreage
2, 2A and 2C	Community Only - Office	113A	70.85	51.44	122.29	69.41	53.96	123.37	1.44	(2.52)	(1.08)	-1%	26.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Office	113B	15,910.06	578.31	16,488.37	15,943.32	554.33	16,497.65	(33.26)	23.98	(9.28)	0%	26.4179	Actual Acreage
2, 2A and 2C	Community Only - Hotel	114A	70.85	51.44	122.29	69.41	53.96	123.37	1.44	(2.52)	(1.08)	-1%	-	Nearest Whole Acre
2, 2A and 2C	Community Only - Hotel	114B	40,227.49	1,462.22	41,689.71	40,311.59	1,401.59	41,713.18	(84.10)	60.63	(23.47)	0%	-	Actual Acreage
2, 2A and 2C	Community Only - Commercial/Retail	115A	70.85	51.44	122.29	69.41	53.96	123.37	1.44	(2.52)	(1.08)	-1%	40.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Commercial/Retail	115B	11,428.82	415.42	11,844.24	11,452.72	398.20	11,850.92	(23.90)	17.22	(6.68)	0%	39.0523	Actual Acreage
2, 2A and 2C	Community Only - Apartment	116A	70.85	51.44	122.29	69.41	53.96	123.37	1.44	(2.52)	(1.08)	-1%	13.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Apartment	116B	11,211.38	499.20	11,710.58	11,234.82	478.51	11,713.33	(23.44)	20.69	(2.75)	0%	12.7578	Actual Acreage
2, 2A and 2C	Community Only - Utility	119A	70.85	51.44	122.29	69.41	53.96	123.37	1.44	(2.52)	(1.08)	-1%	5.0000	Nearest Whole Acre
2, 2A and 2C	Community Only - Utility	119B	3,685.85	133.98	3,819.83	3,693.56	128.42	3,821.98	(7.71)	5.56	(2.15)	0%	4.9994	Actual Acreage
2, 2A and 2C	Parcel C -Townhome – Residential	120A	444.80	65.03	509.83	444.15	66.99	511.14	0.65	(1.96)	(1.31)	0%	143.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C -Townhome – Residential	120B	18,933.05	688.19	19,621.24	18,972.63	659.66	19,632.29	(39.58)	28.53	(11.05)	0%	6.1103	Actual Acreage
2, 2A and 2C	Parcel C -Single Family – Residential	121A	1,261.88	94.73	1,356.61	1,262.93	95.46	1,358.39	(1.05)	(0.73)	(1.78)	0%	217.0000	Nearest Whole Acre
2, 2A and 2C	Parcel C -Single Family – Residential	121B	9,473.85	344.36	9,818.21	9,493.66	330.08	9,823.74	(19.81)	14.28	(5.53)	0%	29.5319	Actual Acreage
2, 2A and 2C	Parcel D -Single Family – Residential	122A	1,154.24	90.82	1,245.06	1,155.07	91.71	1,246.78	(0.83)	(0.89)	(1.72)	0%	117.0000	Nearest Whole Acre
2, 2A and 2C	Parcel D -Single Family – Residential	122B	9,473.85	344.36	9,818.21	9,493.66	330.08	9,823.74	(19.81)	14.28	(5.53)	0%	16.1543	Actual Acreage
2, 2A and 2C	Parcel E -Single Family – Residential	123A	1,153.31	90.79	1,244.10	1,154.14	91.67	1,245.81	(0.83)	(0.88)	(1.71)	0%	199.0000	Nearest Whole Acre
2, 2A and 2C	Parcel E -Single Family – Residential	123B	9,473.85	344.36	9,818.21	9,493.66	330.08	9,823.74	(19.81)	14.28	(5.53)	0%	28.6451	Actual Acreage
2, 2A and 2C	Parcel F -Townhome – Residential	124A	753.30	78.66	831.96	753.29	80.05	833.34	0.01	(1.39)	(1.38)	0%	255.0000	Nearest Whole Acre
2, 2A and 2C	Parcel F -Townhome – Residential	124B	18,933.05	688.19	19,621.24	18,972.63	659.66	19,632.29	(39.58)	28.53	(11.05)	0%	10.3272	Actual Acreage
2, 2A and 2C	Parcel G -Single Family – Residential	125A	1,273.22	95.14	1,368.36	1,274.29	95.85	1,370.14	(1.07)	(0.71)	(1.78)	0%	469.0000	Nearest Whole Acre
2, 2A and 2C	Parcel G -Single Family – Residential	125B	9,473.85	344.36	9,818.21	9,493.66	330.08	9,823.74	(19.81)	14.28	(5.53)	0%	76.5881	Actual Acreage
3	ALL NON EXEMPT PARCELS	JC	-	110.19	110.19	-	111.31	111.31	-	(1.12)	(1.12)	-1%	1,871.0000	Nearest Whole Acre
3 and 3A	PAR A	L7	506.59	272.31	778.90	507.58	274.09	781.67	(0.99)	(1.78)	(2.77)	0%	74.0000	Nearest Whole Acre
3 and 3A	PAR B	K2	479.45	263.63	743.08	480.39	265.37	745.76	(0.94)	(1.74)	(2.68)	0%	86.0000	Nearest Whole Acre
3 and 3A	PAR C	L2	455.82	256.07	711.89	456.72	257.78	714.50	(0.90)	(1.71)	(2.61)	0%	88.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 1	L3	509.96	273.39	783.35	510.96	275.17	786.13	(1.00)	(1.78)	(2.78)	0%	71.0000	Nearest Whole Acre
3 and 3A	PAR D, PLAT 2	LY	456.72	256.36	713.08	457.62	258.07	715.69	(0.90)	(1.71)	(2.61)	0%	15.0000	Nearest Whole Acre
3 and 3A	PAR E	LZ	494.52	268.45	762.97	495.49	270.21	765.70	(0.97)	(1.76)	(2.73)	0%	114.0000	Nearest Whole Acre
3 and 3A	PAR F	O1	181.96	168.42	350.38	182.31	169.78	352.09	(0.35)	(1.36)	(1.71)	0%	136.0000	Nearest Whole Acre
3 and 3A	PAR G	L8	548.23	285.64	833.87	549.30	287.47	836.77	(1.07)	(1.83)	(2.90)	0%	40.0000	Nearest Whole Acre
3 and 3A	PAR H	K1	570.31	292.71	863.02	571.43	294.57	866.00	(1.12)	(1.86)	(2.98)	0%	54.0000	Nearest Whole Acre
3 and 3A	PAR J	LX	321.83	213.19	535.02	322.46	214.72	537.18	(0.63)	(1.53)	(2.16)	0%	132.0000	Nearest Whole Acre
3 and 3A	APTS & COMMERCIAL	L1	3,578.81	1,255.53	4,834.34	3,585.83	1,261.29	4,847.12	(7.02)	(5.76)	(12.78)	0%	24.0000	Nearest Whole Acre
4	ALL NON EXEMPT PARCELS	JD	-	46.38	46.38	-	51.47	51.47	-	(5.09)	(5.09)	-10%	8,562.0000	Nearest Whole Acre
5	ALL NON EXEMPT PARCELS	JE	-	36.23	36.23	-	36.95	36.95	-	(0.72)	(0.72)	-2%	1,642.0000	Nearest Whole Acre
5 and 5E	ALL NON EXEMPT PARCELS	LM	-	36.23	36.23	-	36.95	36.95	-	(0.72)	(0.72)	-2%	1,349.0000	Nearest Whole Acre
5 and 5A	GOLF COURSE	J1	-	218.27	218.27	-	220.52	220.52	-	(2.25)	(2.25)	-1%	128.0000	Nearest Whole Acre
5 and 5A	INDUSTRIAL	JF	-	1,211.05	1,211.05	-	1,221.66	1,221.66	-	(10.61)	(10.61)	-1%	195.0000	Nearest Whole Acre
5 and 5A	Emerald Dunes Condos	48	-	106.25	106.25	-	107.56	107.56	-	(1.31)	(1.31)	-1%	302.0000	Nearest Whole Acre
5 and 5A	Business Park Vista Center	49	-	200.36	200.36	-	202.46	202.46	-	(2.10)	(2.10)	-1%	136.0000	Nearest Whole Acre
5 and 5A	Ventura Greens at Emerald Dunes	64	-	204.06	204.06	-	206.19	206.19	-	(2.13)	(2.13)	-1%	70.0000	Nearest Whole Acre

Unit(s)	Description	Code	20/21 Tax Per Assessable Unit PROPOSED			19/20 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
			Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
5 and 5A	Links at Emerald Dunes	65	-	131.49	131.49	-	133.01	133.01	-	(1.52)	(1.52)	-1%	185.0000	Nearest Whole Acre
5 and 5A	Villas at Emerald Dunes	66	-	119.23	119.23	-	120.65	120.65	-	(1.42)	(1.42)	-1%	184.0000	Nearest Whole Acre
5 and 5A	Vista Center Condos	76	-	427.84	427.84	-	431.85	431.85	-	(4.01)	(4.01)	-1%	12.0000	Per Parcel
5 and 5B	RESIDENTIAL	KV	335.40	99.67	435.07	335.02	100.99	436.01	0.38	(1.32)	(0.94)	0%	1,082.0000	Nearest Whole Acre
5 and 5B	COMMERCIAL	02	2,438.84	497.54	2,936.38	2,436.11	502.61	2,938.72	2.73	(5.07)	(2.34)	0%	7.0000	Nearest Whole Acre
5 and 5B	Mezzano Condo	06	94.84	54.17	149.01	94.74	55.06	149.80	0.10	(0.89)	(0.79)	-1%	240.0000	Nearest Whole Acre
5 and 5C	RESIDENTIAL	L5	-	65.30	65.30	-	72.41	72.41	-	(7.11)	(7.11)	-10%	1,367.0000	Nearest Whole Acre
5 and 5D	COMMERCIAL/AC	IZ	-	107.21	107.21	-	118.13	118.13	-	(10.92)	(10.92)	-9%	32.0000	Nearest Whole Acre
5 and 5D	San Michele condo	67	-	41.20	41.20	-	42.63	42.63	-	(1.43)	(1.43)	-3%	300.0000	Nearest Whole Acre
5 and 5D	RESIDENTIAL	LJ	-	142.78	142.78	-	158.80	158.80	-	(16.02)	(16.02)	-10%	881.0000	Nearest Whole Acre
7	ALL NON EXEMPT PARCELS	JH	-	37.66	37.66	-	38.66	38.66	-	(1.00)	(1.00)	-3%	2,762.0000	Nearest Whole Acre
9	ALL NON EXEMPT PARCELS	JI	-	56.19	56.19	-	58.41	58.41	-	(2.22)	(2.22)	-4%	333.0000	Nearest Whole Acre
9 and 28	ALL NON EXEMPT PARCELS	KO	-	56.19	56.19	-	58.41	58.41	-	(2.22)	(2.22)	-4%	90.0000	Nearest Whole Acre
9, 9A and 9B	RESIDENTIAL/AC	LC	2,509.76	759.55	3,269.31	2,522.11	757.10	3,279.21	(12.35)	2.45	(9.90)	0%	943.4400	NAV Factor
9, 9A and 9B	GOLF COURSE/AC	LD	759.84	252.89	1,012.73	764.09	253.22	1,017.31	(4.25)	(0.33)	(4.58)	0%	169.3400	NAV Factor
9, 9A and 9B	COMMERCIAL/AC	LF	7,975.67	2,397.12	10,372.79	8,011.59	2,387.57	10,399.16	(35.92)	9.55	(26.37)	0%	217.9400	NAV Factor
11	ALL NON EXEMPT PARCELS	JK	-	405.05	405.05	-	407.32	407.32	-	(2.27)	(2.27)	-1%	3,961.0000	Nearest Whole Acre
11 and 11A	ALL NON EXEMPT PARCELS	JL	-	405.05	405.05	-	407.32	407.32	-	(2.27)	(2.27)	-1%	1,747.0000	Nearest Whole Acre
12	ALL NON EXEMPT PARCELS	JM	-	25.92	25.92	-	27.27	27.27	-	(1.35)	(1.35)	-5%	737.0000	Nearest Whole Acre
12 and 31	GOLF COURSE - 12/28/31	J7	-	355.31	355.31	-	373.46	373.46	-	(18.15)	(18.15)	-5%	78.0000	Nearest Whole Acre
12 and 31	RESIDENTIAL - 12/28/31	KH	-	529.14	529.14	-	556.17	556.17	-	(27.03)	(27.03)	-5%	1,057.0000	Nearest Whole Acre
12 and 12A	ALL NON EXEMPT PARCELS	JZ	-	245.30	245.30	-	249.18	249.18	-	(3.88)	(3.88)	-2%	127.0000	Nearest Whole Acre
14	A	JN	-	645.74	645.74	-	647.74	647.74	-	(2.00)	(2.00)	0%	416.0000	Nearest Whole Acre
14	C (MARSH POINTE)	JO	-	356.54	356.54	-	357.64	357.64	-	(1.10)	(1.10)	0%	28.0000	Nearest Whole Acre
14	B	KS	-	645.74	645.74	-	647.74	647.74	-	(2.00)	(2.00)	0%	697.0000	Nearest Whole Acre
15	ALL NON EXEMPT PARCELS	JP	-	160.19	160.19	-	161.42	161.42	-	(1.23)	(1.23)	-1%	4,605.0000	Nearest Whole Acre
16	ALL NON EXEMPT PARCELS	JY	788.34	785.99	1,574.33	800.20	783.95	1,584.15	(11.86)	2.04	(9.82)	-1%	896.0000	Nearest Whole Acre
18	APARTMENTS	IX	-	2,399.58	2,399.58	-	2,445.81	2,445.81	-	(46.23)	(46.23)	-2%	15.0000	Nearest Whole Acre
18	COMMERCIAL	IY	-	5,375.88	5,375.88	-	5,479.46	5,479.46	-	(103.58)	(103.58)	-2%	15.0000	Nearest Whole Acre
18	GOLF COURSE	J3	-	577.97	577.97	-	589.11	589.11	-	(11.14)	(11.14)	-2%	437.0000	Nearest Whole Acre
18	PSO	J5	-	1,583.42	1,583.42	-	1,613.92	1,613.92	-	(30.50)	(30.50)	-2%	4.0000	Nearest Whole Acre
18	ERU	JQ	-	627.96	627.96	-	640.06	640.06	-	(12.10)	(12.10)	-2%	1,862.0000	Nearest Whole Acre
19	Non-condo Parcels	10	936.33	901.64	1,837.97	936.97	903.94	1,840.91	(0.64)	(2.30)	(2.94)	0%	103.0000	Nearest Whole Acre
19 and 19A	52434205250010000	11	5,617.98	6,349.56	11,967.54	5,750.04	6,822.53	12,572.57	(132.06)	(472.97)	(605.03)	-5%	1.0000	Per Parcel
19 and 19A	52434205260270051	12	1,872.66	2,126.75	3,999.41	1,916.68	2,289.40	4,206.08	(44.02)	(162.65)	(206.67)	-5%	1.0000	Per Parcel
19 and 19A	52434205260270052	13	936.33	1,077.34	2,013.67	958.34	1,165.48	2,123.82	(22.01)	(88.14)	(110.15)	-5%	1.0000	Per Parcel
19 and 19A	52434205260270062	15	936.33	1,148.78	2,085.11	958.34	1,271.83	2,230.17	(22.01)	(123.05)	(145.06)	-7%	1.0000	Per Parcel
19 and 19A	52434205260270063	16	2,808.99	3,188.55	5,997.54	2,875.02	3,431.76	6,306.78	(66.03)	(243.21)	(309.24)	-5%	1.0000	Per Parcel
19 and 19A	52434205260270064	17	2,808.99	3,216.28	6,025.27	2,875.02	3,473.04	6,348.06	(66.03)	(256.76)	(322.79)	-5%	1.0000	Per Parcel
19 and 19A	52434205260270065	18	936.33	1,099.10	2,035.43	958.34	1,197.88	2,156.22	(22.01)	(98.78)	(120.79)	-6%	1.0000	Per Parcel
19 and 19A	52434205260270067	19	936.33	1,078.57	2,014.90	958.34	1,167.32	2,125.66	(22.01)	(88.75)	(110.76)	-5%	1.0000	Per Parcel
19 and 19A	52434205260270068	20	936.33	1,077.60	2,013.93	958.34	1,165.88	2,124.22	(22.01)	(88.28)	(110.29)	-5%	1.0000	Per Parcel
19 and 19A	52434205260270069	21	936.33	1,090.63	2,026.96	958.34	1,185.27	2,143.61	(22.01)	(94.64)	(116.65)	-5%	1.0000	Per Parcel
19 and 19A	2979 PGA CONDO	94	624.22	750.08	1,374.30	638.89	824.41	1,463.30	(14.67)	(74.33)	(89.00)	-6%	3.0000	Per Parcel
19 and 19A	52434205270270042	23	1,872.66	2,181.89	4,054.55	1,916.68	2,371.48	4,288.16	(44.02)	(189.59)	(233.61)	-5%	1.0000	Per Parcel
19 and 19A	52434206000001100	27	4,681.65	5,505.36	10,187.01	4,791.70	6,004.09	10,795.79	(110.05)	(498.73)	(608.78)	-6%	1.0000	Per Parcel
19 and 19A	52434206000003040	28	4,681.65	5,349.52	10,031.17	4,791.70	5,772.11	10,563.81	(110.05)	(422.59)	(532.64)	-5%	1.0000	Per Parcel
19 and 19A	52434206280010000	136	5,617.98	6,724.06	12,342.04	5,750.04	7,380.01	13,130.05	(132.06)	(655.95)	(788.01)	-6%	1.0000	Per Parcel
19 and 19A	52434206030010000	31	2,808.99	3,268.93	6,077.92	2,875.02	3,551.42	6,426.44	(66.03)	(282.49)	(348.52)	-5%	1.0000	Per Parcel
19 and 19A	52434206030030000	32	2,808.99	3,274.88	6,083.87	2,875.02	3,560.27	6,435.29	(66.03)	(285.39)	(351.42)	-5%	1.0000	Per Parcel
19 and 19A	52434206050000000	33	21,535.59	26,030.36	47,565.95	22,041.82	28,669.34	50,711.16	(506.23)	(2,638.98)	(3,145.21)	-6%	1.0000	Per Parcel
19 and 19A	52434206060000000	34	5,617.98	6,820.82	12,438.80	5,750.04	7,524.06	13,274.10	(132.06)	(703.24)	(835.30)	-6%	1.0000	Per Parcel
19 and 19A	52434206070010010	35	1,872.66	2,110.79	3,983.45	1,916.68	2,265.64	4,182.32	(44.02)	(154.85)	(198.87)	-5%	1.0000	Per Parcel
19 and 19A	52434206070010020	36	936.33	1,100.01	2,036.34	958.34	1,199.23	2,157.57	(22.01)	(99.22)	(121.23)	-6%	1.0000	Per Parcel
19 and 19A	52434206070020000	37	2,808.99	3,236.80	6,045.79	2,875.02	3,503.58	6,378.60	(66.03)	(266.78)	(332.81)	-5%	1.0000	Per Parcel
19 and 19A	52434206080010000	38	1,872.66	2,107.11	3,979.77	1,916.68	2,260.17	4,176.85	(44.02)	(153.06)	(197.08)	-5%	1.0000	Per Parcel
19 and 19A	52434206120010020	41	8,426.97	10,480.77	18,907.74	8,625.06	11,657.54	20,282.60	(198.09)	(1,176.77)	(1,374.86)	-7%	1.0000	Per Parcel

Unit(s)	Description	Code	20/21 Tax Per Assessable Unit PROPOSED			19/20 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
			Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
19 and 19A	52434206120010040	135	1,872.66	2,231.09	4,103.75	1,916.68	2,444.73	4,361.41	(44.02)	(213.64)	(257.66)	-6%	1.0000	Per Parcel
19 and 19A	52434206120020000	42	7,490.64	9,337.85	16,828.49	7,666.72	10,394.43	18,061.15	(176.08)	(1,056.58)	(1,232.66)	-7%	1.0000	Per Parcel
19 and 19A	52434206120030000	43	936.33	1,166.06	2,102.39	958.34	1,297.57	2,255.91	(22.01)	(131.51)	(153.52)	-7%	1.0000	Per Parcel
19 and 19A	52434206140010000	44	45,880.17	50,064.84	95,945.01	46,958.66	53,052.81	100,011.47	(1,078.49)	(2,987.97)	(4,066.46)	-4%	1.0000	Per Parcel
19 and 19A	2701 PGA Blvd Condominium	68	234.08	266.16	500.24	234.24	286.65	520.89	(0.16)	(20.49)	(20.65)	-4%	4.0000	Nearest Whole Acre
19 and 19A	Harbour Oaks (317 Units)	46	114.82	123.09	237.91	114.90	129.48	244.38	(0.08)	(6.39)	(6.47)	-3%	317.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 710 sq ft	51	55.40	60.27	115.67	55.44	63.79	119.23	(0.04)	(3.52)	(3.56)	-3%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 783-816 sq ft	52	55.40	61.24	116.64	55.44	65.23	120.67	(0.04)	(3.99)	(4.03)	-3%	166.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 896 sq ft	53	55.40	62.08	117.48	55.44	66.49	121.93	(0.04)	(4.41)	(4.45)	-4%	36.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 999-1016 sq ft	54	55.40	63.19	118.59	55.44	68.14	123.58	(0.04)	(4.95)	(4.99)	-4%	194.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1081 sq ft	55	55.40	63.88	119.28	55.44	69.17	124.61	(0.04)	(5.29)	(5.33)	-4%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1203 sq ft	56	55.40	65.07	120.47	55.44	70.94	126.38	(0.04)	(5.87)	(5.91)	-5%	24.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1288-1331 sq ft	57	55.40	66.17	121.57	55.44	72.57	128.01	(0.04)	(6.40)	(6.44)	-5%	128.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1370 sq ft	58	55.40	66.70	122.10	55.44	73.36	128.80	(0.04)	(6.66)	(6.70)	-5%	44.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1718-1730 sq ft	59	55.40	70.12	125.52	55.44	78.45	133.89	(0.04)	(8.33)	(8.37)	-6%	20.0000	Nearest Whole Acre
19 and 19A	San Matera Condos - 1818-1832 sq ft	60	55.40	71.13	126.53	55.44	79.96	135.40	(0.04)	(8.83)	(8.87)	-7%	16.0000	Nearest Whole Acre
19 and 19A	52434206230010000	80	617.05	710.41	1,327.46	631.55	768.72	1,400.27	(14.50)	(58.31)	(72.81)	-5%	1.0000	Per Parcel
19 and 19A	52434206230020000	81	277.60	319.60	597.20	284.12	345.83	629.95	(6.52)	(26.23)	(32.75)	-5%	1.0000	Per Parcel
19 and 19A	52434206230020010	82	747.77	860.91	1,608.68	765.34	931.57	1,696.91	(17.57)	(70.66)	(88.23)	-5%	1.0000	Per Parcel
19 and 19A	52434206230020020	83	559.09	643.69	1,202.78	572.23	696.52	1,268.75	(13.14)	(52.83)	(65.97)	-5%	1.0000	Per Parcel
19 and 19A	52434206230030000	84	760.80	875.91	1,636.71	778.68	947.80	1,726.48	(17.88)	(71.89)	(89.77)	-5%	1.0000	Per Parcel
19 and 19A	52434206230030010	85	1,085.95	1,250.26	2,336.21	1,111.47	1,352.87	2,464.34	(25.52)	(102.61)	(128.13)	-5%	1.0000	Per Parcel
19 and 19A	52434206230030020	86	727.12	837.14	1,564.26	744.21	905.85	1,650.06	(17.09)	(68.71)	(85.80)	-5%	1.0000	Per Parcel
19 and 19A	52434206230040000	87	418.22	481.50	899.72	428.05	521.02	949.07	(9.83)	(39.52)	(49.35)	-5%	1.0000	Per Parcel
19 and 19A	52434206230050000	88	62.10	71.50	133.60	63.56	77.37	140.93	(1.46)	(5.87)	(7.33)	-5%	1.0000	Per Parcel
19 and 19A	52434206230060000	89	362.28	417.13	779.41	370.83	451.35	822.18	(8.55)	(34.22)	(42.77)	-5%	1.0000	Per Parcel
19 and 19A	Landmark at the Gardens Condos	75	28.20	31.72	59.92	28.22	34.02	62.24	(0.02)	(2.30)	(2.32)	-4%	166.0000	Per Parcel
20	A	JS	-	307.04	307.04	-	307.55	307.55	-	(0.51)	(0.51)	0%	96.0000	Nearest Whole Acre
20	B	JT	-	230.28	230.28	-	230.66	230.66	-	(0.38)	(0.38)	0%	23.0000	Nearest Whole Acre
20	C	JU	-	153.52	153.52	-	153.77	153.77	-	(0.25)	(0.25)	0%	154.0000	Nearest Whole Acre
20	D	JV	-	76.76	76.76	-	76.89	76.89	-	(0.13)	(0.13)	0%	83.0000	Nearest Whole Acre
21	ALL NON EXEMPT PARCELS	JW	-	1,825.52	1,825.52	-	1,658.45	1,658.45	-	167.07	167.07	10%	304.0000	Nearest Whole Acre
23	ALL NON EXEMPT PARCELS	JX	-	262.19	262.19	-	264.57	264.57	-	(2.38)	(2.38)	-1%	691.0000	Nearest Whole Acre
24 and 24A	ALL NON EXEMPT PARCELS	KJ	-	475.01	475.01	-	477.13	477.13	-	(2.12)	(2.12)	0%	438.0000	Nearest Whole Acre
27B	Condo units - tax per unit	ID	398.92	202.39	601.31	403.13	256.63	659.76	(4.21)	(54.24)	(58.45)	-9%	265.0000	Nearest Whole Acre
27B	Townhomes	IE	431.87	163.92	595.79	436.42	207.85	644.27	(4.55)	(43.93)	(48.48)	-8%	134.0000	Nearest Whole Acre
27B	Single Family - 40 ft lots	03	675.68	256.47	932.15	682.80	325.19	1,007.99	(7.12)	(68.72)	(75.84)	-8%	60.0000	Nearest Whole Acre
27B	Single Family - 50 ft lots	04	844.60	320.59	1,165.19	853.50	406.49	1,259.99	(8.90)	(85.90)	(94.80)	-8%	63.0000	Nearest Whole Acre
27B	Single Family - Preserve lots	05	1,013.55	384.72	1,398.27	1,024.24	487.80	1,512.04	(10.69)	(103.08)	(113.77)	-8%	15.0000	Nearest Whole Acre
27B	Commercial	IG	1,542.55	906.81	2,449.36	1,558.81	1,149.80	2,708.61	(16.26)	(242.99)	(259.25)	-10%	5.8784	Actual Acreage
29	ALL NON EXEMPT PARCELS	KC	-	292.85	292.85	-	297.22	297.22	-	(4.37)	(4.37)	-1%	132.0000	Nearest Whole Acre
31	Commercial	I1	-	3,448.08	3,448.08	-	3,624.01	3,624.01	-	(175.93)	(175.93)	-5%	2.0000	Nearest Whole Acre
31	GOLF COURSE 28/31	J9	-	329.39	329.39	-	346.19	346.19	-	(16.80)	(16.80)	-5%	355.0000	Nearest Whole Acre
31	RESIDENTIAL 28/31	KG	-	503.22	503.22	-	528.90	528.90	-	(25.68)	(25.68)	-5%	518.0000	Nearest Whole Acre
32	ALL NON EXEMPT PARCELS	KL	-	318.90	318.90	-	319.18	319.18	-	(0.28)	(0.28)	0%	27.0000	Nearest Whole Acre
32 and 32A	ALL NON EXEMPT PARCELS	KM	-	497.67	497.67	-	500.55	500.55	-	(2.88)	(2.88)	-1%	29.0000	Nearest Whole Acre
33	ALL NON EXEMPT PARCELS	KN	-	177.88	177.88	-	180.40	180.40	-	(2.52)	(2.52)	-1%	79.0000	Nearest Whole Acre
34	PER CONDO	K7	-	842.72	842.72	-	843.55	843.55	-	(0.83)	(0.83)	0%	20.0000	Nearest Whole Acre
34	SINGLE FAM	KU	-	1,868.04	1,868.04	-	1,869.88	1,869.88	-	(1.84)	(1.84)	0%	73.0000	Nearest Whole Acre
38	ALL NON EXEMPT PARCELS	LL	-	773.22	773.22	-	855.30	855.30	-	(82.08)	(82.08)	-10%	99.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS - No Debt	IW	-	110.11	110.11	-	115.98	115.98	-	(5.87)	(5.87)	-5%	10.0000	Nearest Whole Acre
41	ALL NON EXEMPT PARCELS	LO	-	110.11	110.11	-	115.98	115.98	-	(5.87)	(5.87)	-5%	29.0000	Nearest Whole Acre
43	SINGLE FAM	LQ	2,714.09	1,600.33	4,314.42	2,721.87	1,600.83	4,322.70	(7.78)	(0.50)	(8.28)	0%	83.4207	Actual Acreage
43	MULTI FAM	LR	1,639.45	2,481.01	4,120.46	1,644.15	2,481.79	4,125.94	(4.70)	(0.78)	(5.48)	0%	30.9283	Actual Acreage
43	SINGLE FAM OTHER	LS	2,037.16	1,231.91	3,269.07	2,043.00	1,232.30	3,275.30	(5.84)	(0.39)	(6.23)	0%	279.5652	Actual Acreage
43	GOLF/PRIVATE	LT	1,028.67	622.04	1,650.71	1,031.62	622.24	1,653.86	(2.95)	(0.20)	(3.15)	0%	327.6779	Actual Acreage
43	COMMERCIAL	LW	4,793.36	3,869.97	8,663.33	4,807.11	3,871.19	8,678.30	(13.75)	(1.22)	(14.97)	0%	14.8688	Actual Acreage

Unit(s)	Description	Code	20/21 Tax Per Assessable Unit PROPOSED			19/20 Tax Per Assessable Unit FINAL			Incr / (Decr)				Number of assessable units on tax roll	Definition of Assessable Unit
			Debt	Maint	TOTAL	Debt	Maint	TOTAL	Debt	Maint	TOTAL	%		
43	CONDO	47	348.86	210.96	559.82	349.86	211.03	560.89	(1.00)	(0.07)	(1.07)	0%	32.0000	Nearest Whole Acre
44	GOLF COURSE	I6	1,454.20	124.01	1,578.21	1,473.91	117.87	1,591.78	(19.71)	6.14	(13.57)	-1%	122.0000	Nearest Whole Acre
44	RES COTTAGES	I7	1,920.42	163.77	2,084.19	1,946.45	155.67	2,102.12	(26.03)	8.10	(17.93)	-1%	24.0000	Nearest Whole Acre
44	SINGLE FAM RES	LV	6,301.15	537.34	6,838.49	6,386.55	510.76	6,897.31	(85.40)	26.58	(58.82)	-1%	44.0000	Per Parcel
44	SINGLE FAM RES - 1 1/2 LOT	77	9,451.73	806.01	10,257.74	9,579.83	766.14	10,345.97	(128.10)	39.87	(88.23)	-1%	-	Per Parcel
44	SINGLE FAM RES - DBL LOT	M4	12,602.30	1,074.68	13,676.98	12,773.10	1,021.52	13,794.62	(170.80)	53.16	(117.64)	-1%	8.0000	Per Parcel
45	ALL NON EXEMPT PARCELS	IQ	855.52	796.40	1,651.92	862.00	793.42	1,655.42	(6.48)	2.98	(3.50)	0%	325.0000	Nearest Whole Acre
46	Sonoma Isles (fka Lakewood)	97	657.60	17.53	675.13	659.39	21.76	681.15	(1.79)	(4.23)	(6.02)	-1%	274.0000	Nearest Whole Acre
46	Jupiter CC- Single Family Lots	61	1,101.44	60.00	1,161.44	1,104.42	74.46	1,178.88	(2.98)	(14.46)	(17.44)	-1%	407.0000	Nearest Whole Acre
46	Jupiter CC-Multi Family Pod F Condos	74	1,081.33	58.90	1,140.23	1,084.27	73.10	1,157.37	(2.94)	(14.20)	(17.14)	-1%	149.0000	Per Parcel
47	ALL NON EXEMPT PARCELS	M1	-	85.45	85.45	-	85.51	85.51	-	(0.06)	(0.06)	0%	484.0000	Nearest Whole Acre
49	Parcels East of Congress	M2	-	1,426.15	1,426.15	-	1,429.67	1,429.67	-	(3.52)	(3.52)	0%	40.3169	Actual Acreage
49	Parcels West of Congress	78	-	345.50	345.50	-	346.35	346.35	-	(0.85)	(0.85)	0%	36.8283	Actual Acreage
51	SINGLE FAM	90	-	508.32	508.32	-	512.16	512.16	-	(3.84)	(3.84)	-1%	48.0000	Nearest Whole Acre
51	MULTI FAM	91	-	303.87	303.87	-	306.17	306.17	-	(2.30)	(2.30)	-1%	30.0000	Nearest Whole Acre
53	Lots - Townhome residential	134	973.81	22.30	996.11	-	-	-	973.81	22.30	996.11	N/A	120.0000	Nearest Whole Acre
53	Lots -SF residential - ZLL	128	1,235.03	28.29	1,263.32	1,233.78	17.87	1,251.65	1.25	10.42	11.67	1%	343.0000	Nearest Whole Acre
53	Lots -SF residential - traditional	130	1,343.39	30.77	1,374.16	1,312.33	19.00	1,331.33	31.06	11.77	42.83	3%	323.0000	Nearest Whole Acre
53	Commercial	132	3,811.41	87.30	3,898.71	3,755.84	54.39	3,810.23	55.57	32.91	88.48	2%	5.9014	Actual Acreage
53	Undeveloped undifferentiated	133	2,828.18	64.78	2,892.96	2,875.40	41.64	2,917.04	(47.22)	23.14	(24.08)	-1%	561.5940	Actual Acreage

Information regarding Assessment Increases

Listed below are assessments with increases over the prior year assessment. An explanation is provided for each.

<u>Unit</u>	<u>FY 2021 Assmt.</u>	<u>FY 2020 Assmt.</u>	<u>\$ and % Increase</u>	
21 All Non Exempt Parcels	\$ 1,825.52	\$ 1,658.45	\$ 167.07	10%

The Unit No. 21 Old Marsh assessment increase is attributable to the FY 2021 budget increasing manual marsh maintenance as requested by landowners.

<u>Unit</u>	<u>FY 2020 Assmt.</u>	<u>FY 2019 Assmt.</u>	<u>\$ and % Increase</u>	
53 Lots - Townhome residential	\$ 996.11	N/A	N/A	N/A
53 Lots -SF residential - ZLL	\$ 1,263.32	\$ 1,251.65	\$ 11.67	1%
53 Lots -SF residential - traditional	\$ 1,374.16	\$ 1,331.33	\$ 42.83	3%
53 Commercial	\$ 3,898.71	\$ 3,810.23	\$ 88.48	2%

The Unit No. 53 Arden assessment increase is primarily attributable to an increase for general maintenance and repairs as construction is completed. Subdivision of land through platting also resulted in changes to proposed tax rates. Rates for townhomes had not included on the prior budget because there were no townhomes yet on the tax roll, but recent platting resulted in the reallocation of assessments from undeveloped property to more specific land use classifications.

MINUTES
BUDGET, BANKING AND AUDIT COMMITTEE MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT
May 13, 2020

The Budget and Banking Committee was called to order at approximately 8:00 a.m. on May 13, 2020 via Zoom teleconference.

1) ROLL CALL

The Committee, comprised of Board Supervisors L. Marc Cohn and Gregory Block, was present (via online teleconference).

Also present were Executive Director O’Neal Bardin, Jr.; Deputy Director Dan Beatty; Finance Director Katie Roundtree; Executive Assistant Susan Scheff; Budget & Tax Roll Manager Laura Ham, and General Counsel Kenneth W. Edwards of Caldwell Pacetti, et al.

2) ESTABLISH A QUORUM

Mr. Cohn announced that a quorum was present and that it was in order to consider any business to come before the Committee.

3) REORGANIZE THE COMMITTEE

Mr. Block nominated Mr. Cohn to continue to serve as Chair of this Committee, and Mr. Cohn accepted the nomination.

4) ADDITIONS OR DELETIONS TO THE AGENDA

Mr. Bardin reported that there were no additions or deletions to the agenda.

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

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

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

6) REGULAR AGENDA

General

Presentation of the Proposed 2020/2021 Budget

Ms. Roundtree explained to the Committee that this is the annual review of the proposed Budget for the upcoming 2020/2021 fiscal year.

Ms. Roundtree gave a comprehensive PowerPoint presentation highlighting information from the proposed Budget, a copy of which had been delivered to the Committee Members prior to the meeting. She began the presentation by addressing the impact that the current COVID-19 crisis has had on the budget process which began in January. She reported that Northern is in a strong position to weather the crisis, noting that Northern's two upcoming debt service payments are fully funded, and Northern's fund balances are in good shape as well.

Ms. Roundtree explained that the proposed 2020/2021 budget is \$34.8 million which is a 5.3% or approximately \$1.9 million decrease from the 2019/2020 budget. She noted that, as in prior years, about half of the Northern's total budget relates to debt service, stating that the total budget excluding debt service is approximately \$16.5 million.

Ms. Roundtree presented a chart comparing the proposed FY 2020/2021 budget to the FY 2019/2020 budget and gave a general review of the increases and decreases. She also showed the Committee more detailed charts involving major components within the proposed budget.

After reviewing the debt service in more detail, the focus of the presentation turned to the economic downturn caused by the COVID-19 pandemic. Ms. Roundtree reported that Northern took the conservative fiscal measure of temporarily suspending both the expansion of the aerator

program as well as some of the large repair, maintenance or replacement projects that had been previously planned for the upcoming fiscal year. She explained that although the aerator program is very popular and the 2020/2021 aerator expansion was estimated at approximately \$1 million, Staff decided to focus on the projects that they believe absolutely have to be done.

Mr. Block asked if the increase in capital outlay from 2018 to 2020 was due to the addition of aerators. Ms. Roundtree advised that there were some additional aerators installed; however, the increase was mainly due to some large repair and maintenance projects that had been completed during that timeframe.

Mr. Bardin noted that the projects being temporarily suspended are those that would have resulted in an increase in maintenance assessments, but the projects that are already funded through collected maintenance assessments will be moving forward. Ms. Roundtree elaborated on the decision-making process with regard to keeping assessment rates down in 2020/2021.

Mr. Block asked about security updates, and Ms. Roundtree advised of various updates and procedures with regard to Northern's technology program.

Ms. Roundtree reviewed the proposed residential assessment increases for Unit No. 21 and Unit 53 and explained the reason for each. She then reviewed the process and timeline for finalizing the 2020/2021 budget. Ms. Roundtree noted that the Tax Roll calendar may be adjusted as a result of COVID-19, but there have been no changes thus far. A brief discussion followed with regard to statutory requirements and the reopening of County offices.

A discussion then took place with regard to Committee questions involving Northern's various financial safeguards in the case of extraordinary emergency events, the assessment collection process, and the anticipated format for holding Northern's Board Meetings during the next couple of months.

The Committee thanked Staff for their work on the proposed budget and related presentation. Ms. Roundtree acknowledged Ms. Ham for her work on the budget document and its PowerPoint presentation.

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

7) RECEIVE AND FILE

The meeting notice was presented for filing.

8) COMMENTS FROM THE COMMITTEE

There were no comments from the Committee.

9) ADJOURN

There being no further business to come before the Budget, Banking and Audit Committee, the meeting was adjourned.



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: May 27, 2020

FROM: Laura L. Ham, Budget & Assessment Roll Manager

THROUGH: O'Neal Bardin Jr., Executive Director

RE: Assessments Received to Date Status Report

Attached is the "Tax Collection Status" report with receipts to date for the 2019-2020 fiscal year. The Assessments Received to Date Report shows year-to-date collections of \$31,632,374, representing a 98.64% collected rate.

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

Through May			
Fiscal Year Ending	Total Budget \$	YTD Collected \$	Total YTD Collected % of Budget
2020	\$ 32,069,289	\$ 31,632,374	98.64%
2019	\$ 30,878,079	\$ 30,543,392	98.92%
2018	\$ 30,395,272	\$ 30,041,000	98.83%
2017	\$ 29,851,907	\$ 29,163,770	97.69%
2016	\$ 24,785,265	\$ 24,400,042	98.45%
2015	\$ 24,863,731	\$ 24,501,366	98.54%
2014	\$ 25,594,227	\$ 25,206,513	98.49%
2013	\$ 29,609,110	\$ 29,085,391	98.23%
2012	\$ 28,997,329	\$ 28,297,993	97.59%
2011	\$ 28,482,357	\$ 27,497,925	96.54%
2010	\$ 28,247,654	\$ 27,314,298	96.70%

The next expected distribution is scheduled for June 10, 2020.

Northern Palm Beach County Improvement District
Summary Budget Comparison
From 10/1/2019 Through 9/30/2020

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
UNIT 1 - MAINTENANCE FUND	49,408.96	51,587.00	(2,178.04)	95.77%	4.22%
UNIT 2 - MAINTENANCE FUND	286,130.56	289,787.00	(3,656.44)	98.73%	1.26%
UNIT 2A - MAINTENANCE FUND	121,468.55	122,860.00	(1,391.45)	98.86%	1.13%
UNIT 2A - DEBT FUND	383,051.39	387,447.00	(4,395.61)	98.86%	1.13%
UNIT 2C - MAINTENANCE FUND	196,714.62	197,239.00	(524.38)	99.73%	0.26%
UNIT 2C - DEBT SERVICE FUND	5,608,275.33	5,623,613.00	(15,337.67)	99.72%	0.27%
UNIT 3 - MAINTENANCE FUND	296,803.87	301,094.00	(4,290.13)	98.57%	1.42%
UNIT 3A - MAINTENANCE FUND	134,042.97	136,278.00	(2,235.03)	98.35%	1.64%
UNIT 3A - DEBT FUND	417,972.05	424,942.00	(6,969.95)	98.35%	1.64%
UNIT 4 - MAINTENANCE FUND	423,098.48	440,686.00	(17,587.52)	96.00%	3.99%
UNIT 5 - MAINTENANCE FUND	295,127.46	299,738.00	(4,610.54)	98.46%	1.53%
UNIT 5A - MAINTENANCE FUND	343,780.36	348,106.00	(4,325.64)	98.75%	1.24%
UNIT 5B - MAINTENANCE FUND	75,938.55	76,897.00	(958.45)	98.75%	1.24%
UNIT 5B - DEBT FUND	397,266.38	402,282.00	(5,015.62)	98.75%	1.24%
UNIT 5C - MAINTENANCE FUND	47,665.21	48,474.00	(808.79)	98.33%	1.66%
UNIT 5D - MAINTENANCE FUND	110,161.01	111,652.00	(1,490.99)	98.66%	1.33%
UNIT 7 - MAINTENANCE FUND	103,694.51	106,779.00	(3,084.49)	97.11%	2.88%
UNIT 9 - MAINTENANCE FUND	101,651.30	102,435.00	(783.70)	99.23%	0.76%
UNIT 9A - MAINTENANCE FUND	637,384.04	643,985.00	(6,600.96)	98.97%	1.02%
UNIT 9A - DEBT FUND	2,868,749.67	2,898,464.00	(29,714.33)	98.97%	1.02%
UNIT 9B - MAINTENANCE FUND	549,987.08	555,793.00	(5,805.92)	98.95%	1.04%
UNIT 9B - DEBT FUND	1,342,259.61	1,356,432.00	(14,172.39)	98.95%	1.04%
UNIT 11 - MAINTENANCE FUND	2,278,524.60	2,324,983.00	(46,458.40)	98.00%	1.99%
UNIT 12 - MAINTENANCE FUND	53,570.98	54,513.00	(942.02)	98.27%	1.72%
UNIT 12A - MAINTENANCE FUND	27,960.65	28,183.00	(222.35)	99.21%	0.78%
UNIT 14 - MAINTENANCE FUND	715,692.88	730,949.00	(15,256.12)	97.91%	2.08%
UNIT 15 - MAINTENANCE FUND	715,002.85	743,339.00	(28,336.15)	96.18%	3.81%
UNIT 16 - MAINTENANCE FUND	676,548.85	703,203.00	(26,654.15)	96.20%	3.79%
UNIT 16 - DEBT FUND	690,572.60	717,779.00	(27,206.40)	96.20%	3.79%
UNIT 18 - MAINTENANCE FUND	1,540,644.34	1,574,568.00	(33,923.66)	97.84%	2.15%
UNIT 19 - MAINTENANCE FUND	309,898.43	312,651.00	(2,752.57)	99.11%	0.88%
UNIT 19 - DEBT FUND	321,218.19	324,071.00	(2,852.81)	99.11%	0.88%
UNIT 19A - MAINTENANCE FUND	59,824.02	60,544.00	(719.98)	98.81%	1.18%
UNIT 20 - MAINTENANCE FUND	63,892.90	64,892.00	(999.10)	98.46%	1.53%
UNIT 21 - MAINTENANCE FUND	495,876.55	504,169.00	(8,292.45)	98.35%	1.64%
UNIT 23 - MAINTENANCE FUND	181,759.59	182,818.00	(1,058.41)	99.42%	0.57%
UNIT 24 - MAINTENANCE FUND	206,120.16	208,983.00	(2,862.84)	98.63%	1.36%
UNIT 27B - MAINTENANCE FUND	152,534.07	155,055.00	(2,520.93)	98.37%	1.62%
UNIT 27B - DEBT FUND	279,960.31	284,575.00	(4,614.69)	98.37%	1.62%
UNIT 29 - MAINTENANCE FUND	39,233.04	39,233.00	0.04	100.00%	0.00%
UNIT 31 - MAINTENANCE FUND	976,131.50	990,166.00	(14,034.50)	98.58%	1.41%
UNIT 32 - MAINTENANCE FUND	17,385.04	17,874.00	(488.96)	97.26%	2.73%
UNIT 32A - MAINTENANCE FUND	5,078.36	5,260.00	(181.64)	96.54%	3.45%
UNIT 33 - MAINTENANCE FUND	14,251.60	14,252.00	(0.40)	99.99%	0.00%
UNIT 34 - MAINTENANCE FUND	145,049.17	153,372.00	(8,322.83)	94.57%	5.42%
UNIT 38 - MAINTENANCE FUND	83,819.40	84,675.00	(855.60)	98.98%	1.01%
UNIT 41 - MAINTENANCE FUND	4,523.22	4,523.00	0.22	100.00%	0.00%
UNIT 43 - MAINTENANCE FUND	814,657.27	823,015.00	(8,357.73)	98.98%	1.01%
UNIT 43 - DEBT FUND	1,255,780.13	1,269,773.00	(13,992.87)	98.89%	1.10%
UNIT 44 - MAINTENANCE FUND	48,095.39	48,762.00	(666.61)	98.63%	1.36%
UNIT 44 - DEBT FUND	601,391.82	609,725.00	(8,333.18)	98.63%	1.36%
UNIT 45 - MAINTENANCE FUND	255,481.24	257,862.00	(2,380.76)	99.07%	0.92%
Unit 45- Debt Fund	277,564.00	280,150.00	(2,586.00)	99.07%	0.92%

Northern Palm Beach County Improvement District
Summary Budget Comparison
From 10/1/2019 Through 9/30/2020

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
Unit 46 - Maint Fund	46,548.15	47,159.00	(610.85)	98.70%	1.29%
Unit 46 - Debt Service Fund	780,979.08	791,728.00	(10,748.92)	98.64%	1.35%
UNIT 47- MAINTENANCE FUND	40,788.27	41,387.00	(598.73)	98.55%	1.44%
UNIT 49- MAINTENANCE FUND	70,395.33	70,395.00	0.33	100.00%	0.00%
UNIT 51 - MAINTENANCE FUND	33,256.62	33,769.00	(512.38)	98.48%	1.51%
Unit 53 - Maintenance Fund	36,567.67	36,891.00	(323.33)	99.12%	0.87%
Unit 53 Debt Service Fund	<u>2,525,163.28</u>	<u>2,547,473.00</u>	<u>(22,309.72)</u>	<u>99.12%</u>	<u>0.87%</u>
Report Difference	31,632,373.51	32,069,289.00	(436,915.49)	98.64%	1.36%

Northern Palm Beach County Improvement District
Investment Summary
April 30, 2020

Description	Bank Balance			% of	Interest Rates		
	Current Month	Prior Month	Prior Year	Investments	Current Month	Prior Month	This Month Last Year
Pooled Cash Accounts:							
Wells Fargo (2)	\$ 24,128,641	\$ 24,478,814	\$ 13,940,168	32.8%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 11,959,133	\$ 11,956,682	\$ 5,928,090	16.3%	0.25%	0.60%	1.00%
FL FIT CP Pool Investments	\$ -	\$ -	\$ -	0.0%	0.00%	0.00%	0.00%
FL FIT PDP Investments	\$ -	\$ -	\$ -	0.0%	0.00%	0.00%	0.00%
Dreyfus Govt Cash Mgmt (DR289)	\$ 1,564,348	\$ 1,559,536	\$ 7,530,697	2.1%	0.21%	1.10%	2.24%
Dreyfus Pfd MM (DR194)	\$ 1,075,948	\$ 1,069,462	\$ 8,542,106	1.5%	0.47%	1.45%	2.39%
Dreyfus Trsy Agy (DR521)	\$ 1,034,539	\$ 1,031,559	\$ 3,529,459	1.4%	0.18%	0.97%	2.22%
JP Morgan USTrsy (J3918)	\$ 3,575,289	\$ 3,570,876	\$ 13,614,091	4.9%	0.21%	0.92%	2.20%
Total Pooled Cash	\$ 43,337,898	\$ 43,666,929	\$ 53,084,610				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 9,571,207	\$ 9,570,750	\$ 785,721	13.0%	0.00%	0.00%	0.00%
Reserve Funds	\$ 11,550,031	\$ 11,547,054	\$ 11,631,311	15.7%	0.50% - 5.25%	0.00% - 5.25%	0.00% - 4.625%
Project Funds	\$ 9,090,183	\$ 9,425,239	\$ 22,017,638	12.4%	0.00%	0.00%	0.00%
Total Trust Monies	\$ 30,211,421	\$ 30,543,043	\$ 34,434,670				
GRAND TOTAL	\$ 73,549,319	\$ 74,209,972	\$ 87,519,280				

Notes:

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

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

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 1
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	113,112	115,509	(2,397)
Intergovernmental revenues	0	0	0
Investment income	1,679	0	1,679
Miscellaneous	1,300	0	1,300
Total Revenues:	<u>116,091</u>	<u>115,509</u>	<u>582</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	4,850	4,000	(850)
ENGINEERING-PERMITS	500	0	(500)
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	662	825	163
CHEMICAL WEED CONTROL	7,004	14,008	7,004
MOWING SERVICES	13,015	28,140	15,125
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	292	1,008	716
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	8,000	8,000
REPAIR & MAINT - GENERAL	1,000	2,500	1,500
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT-CULVERTS	0	2,500	2,500
REPAIR & MAINT - GATE	0	500	500
Other	467	483	16
Total Physical Environment	<u>27,789</u>	<u>64,464</u>	<u>36,675</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	3,344	3,600	256
Other	1,028	2,644	1,616
Total Capital outlay	<u>4,371</u>	<u>6,244</u>	<u>1,873</u>
Total Expenditures:	<u>32,161</u>	<u>70,708</u>	<u>38,547</u>
Excess (deficiency) of revenues over expenditures	<u>83,930</u>	<u>44,801</u>	<u>39,129</u>
Other financing sources (uses):			
Transfers out	(34,774)	(56,801)	22,028
Total Other financing sources (uses):	<u>(34,774)</u>	<u>(56,801)</u>	<u>22,028</u>
Net change in fund balance	49,156	(12,000)	61,156
Fund balances, beginning of year	<u>231,921</u>	<u>0</u>	<u>231,921</u>
Total Fund balances, beginning of year	<u>231,921</u>	<u>0</u>	<u>231,921</u>
Fund balance, end of period	<u>281,077</u>	<u>(12,000)</u>	<u>293,077</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	275,349	282,140	(6,791)
Intergovernmental revenues	0	0	0
Investment income	2,681	0	2,681
Miscellaneous	4,463	0	4,463
Total Revenues:	282,493	282,140	353
Expenditures:			
Physical Environment			
ENGINEERING FEES	8,925	8,200	(725)
ENGINEERING-PERMITS	1,445	0	(1,445)
ENVIRONMENTAL LIASON	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,463	1,824	361
CHEMICAL WEED CONTROL	8,646	17,293	8,647
MOWING SERVICES	5,145	11,124	5,979
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	7,914	25,328	17,414
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,250	8,000	6,750
REPAIR & MAINT - GENERAL	490	4,500	4,010
REPAIR & MAINT-TELEMETRY	0	1,500	1,500
REPAIR & MAINT-CULVERTS	0	3,000	3,000
REPAIR & MAINT - GATE	0	500	500
R&M- Aerator refurbishments	0	0	0
Other	10,741	16,392	5,651
Total Physical Environment	46,019	98,411	52,392
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	19,904	27,000	7,096
MACHINERY & EQUIPMENT	26,775	38,000	11,226
Other	4,068	10,467	6,399
Total Capital outlay	50,746	75,467	24,721
Total Expenditures:	96,765	173,878	77,113
Excess (deficiency) of revenues over expenditures	185,728	108,262	77,466
Other financing sources (uses):			
Transfers out	(108,064)	(178,262)	70,198
Total Other financing sources (uses):	(108,064)	(178,262)	70,198
Net change in fund balance	77,663	(70,000)	147,663
Fund balances, beginning of year	389,124	0	389,124
Total Fund balances, beginning of year	389,124	0	389,124
Fund balance, end of period	466,788	(70,000)	536,788

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2A
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	115,544	118,135	(2,591)
Intergovernmental revenues	0	0	0
Investment income	1,721	0	1,721
Miscellaneous	0	0	0
Total Revenues:	<u>117,265</u>	<u>118,135</u>	<u>(870)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	150	150
AUDITORS SERVICES	874	1,089	215
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	1,453	6,894	5,441
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	25,000	25,000
REPAIR & MAINT - GENERAL	1,500	4,000	2,500
REPAIR & MAINT-TELEMETRY	1,342	6,000	4,658
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	2,000	2,000
REPAIR & MAINT - GATE	0	500	500
Other	1,685	2,724	1,039
Total Physical Environment	<u>6,854</u>	<u>49,607</u>	<u>42,753</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	30,092	32,400	2,308
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>30,092</u>	<u>32,400</u>	<u>2,308</u>
Total Expenditures:	<u>36,946</u>	<u>82,007</u>	<u>45,061</u>
Excess (deficiency) of revenues over expenditures	<u>80,319</u>	<u>36,128</u>	<u>44,191</u>
Other financing sources (uses):			
Transfers out	(36,543)	(66,128)	29,585
Total Other financing sources (uses):	<u>(36,543)</u>	<u>(66,128)</u>	<u>29,585</u>
Net change in fund balance	43,776	(30,000)	73,776
Fund balances, beginning of year	<u>266,286</u>	<u>0</u>	<u>266,286</u>
Total Fund balances, beginning of year	<u>266,286</u>	<u>0</u>	<u>266,286</u>
Fund balance, end of period	<u>310,062</u>	<u>(30,000)</u>	<u>340,062</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2C
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	188,247	189,653	(1,406)
Investment income	1,296	0	1,296
Miscellaneous	9,457	0	9,457
Total Revenues:	<u>199,001</u>	<u>189,653</u>	<u>9,348</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	788	0	(788)
ENGINEERING-PERMITS	1,574	0	(1,574)
FINANCIAL CONS./ADVISOR	0	150	150
AUDITORS SERVICES	665	829	164
CHEMICAL WEED CONTROL	746	1,491	745
TRASH DISPOSAL	0	1,000	1,000
PRESERVE/EXOTIC MAINT	26,767	50,000	23,233
REPAIR & MAINT-AERATORS	0	12,500	12,500
REPAIR & MAINT - GENERAL	101	10,000	9,899
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	111	10,000	9,889
R&M- Aerator refurbishments	0	6,250	6,250
Other	2,383	3,433	1,050
Total Physical Environment	<u>33,133</u>	<u>105,653</u>	<u>72,520</u>
Capital outlay			
MACHINERY & EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>33,133</u>	<u>105,653</u>	<u>72,520</u>
Excess (deficiency) of revenues over expenditures	<u>165,868</u>	<u>84,000</u>	<u>81,868</u>
Other financing sources (uses):			
Transfers out	(24,234)	(31,980)	7,746
Total Other financing sources (uses):	<u>(24,234)</u>	<u>(31,980)</u>	<u>7,746</u>
Net change in fund balance	141,633	52,020	89,613
Fund balances, beginning of year	120,130	0	120,130
Total Fund balances, beginning of year	<u>120,130</u>	<u>0</u>	<u>120,130</u>
Fund balance, end of period	<u>261,763</u>	<u>52,020</u>	<u>209,743</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	291,596	300,848	(9,252)
Intergovernmental revenues	0	0	0
Investment income	2,593	0	2,593
Miscellaneous	7,506	0	7,506
Total Revenues:	301,695	300,848	847
Expenditures:			
Physical Environment			
ENGINEERING FEES	4,895	16,700	11,805
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,064	1,326	262
CHEMICAL WEED CONTROL	12,063	26,083	14,020
MOWING SERVICES	17,596	38,046	20,450
TRASH DISPOSAL	1,000	1,000	0
LANDSCAPE MAINTENANCE	472	2,331	1,859
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	179,260	226,000	46,740
REPAIR & MAINT - GENERAL	4,750	5,000	250
REPAIR & MAINT-TELEMETRY	0	2,000	2,000
REPAIR & MAINT-CULVERTS	0	5,000	5,000
REPAIR & MAINT - GATE	2,700	3,000	300
Other	3,563	3,456	(107)
Total Physical Environment	227,363	335,242	107,879
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	6,687	7,200	513
CULVERTS/STRUCTURES	0	0	0
Other	1,304	3,356	2,052
Total Capital outlay	7,991	10,556	2,565
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	235,354	345,798	110,444
Excess (deficiency) of revenues over expenditures	66,341	(44,950)	111,291
Other financing sources (uses):			
Transfers out	(64,527)	(105,050)	40,523
Total Other financing sources (uses):	(64,527)	(105,050)	40,523
Net change in fund balance	1,814	(150,000)	151,814
Fund balances, beginning of year	343,294	0	343,294
Total Fund balances, beginning of year	343,294	0	343,294
Fund balance, end of period	345,108	(150,000)	495,108

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

Current Year Actual	Total Budget - Original	Total Budget Variance - Original
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Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3A
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	127,633	131,037	(3,404)
Intergovernmental revenues	64	0	64
Investment income	2,828	0	2,828
Miscellaneous	<u>(250)</u>	<u>0</u>	<u>(250)</u>
Total Revenues:	<u>130,275</u>	<u>131,037</u>	<u>(762)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,500	1,500
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	150	150
IT Services	0	0	0
AUDITORS SERVICES	1,180	1,471	291
CHEMICAL WEED CONTROL	3,470	7,504	4,034
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	11,202	31,622	20,420
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-ROADS	0	3,000	3,000
REPAIR & MAINT-CULVERTS	0	6,000	6,000
REPAIR & MAINT - GATE	0	0	0
Repairs & Maint - Catch Basins	77,730	174,000	96,270
R&M- Aerator refurbishments	5,087	6,250	1,163
Other	<u>13,588</u>	<u>26,821</u>	<u>13,233</u>
Total Physical Environment	<u>112,258</u>	<u>260,068</u>	<u>147,810</u>
Capital outlay			
MACHINERY & EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>112,258</u>	<u>260,068</u>	<u>147,810</u>
Excess (deficiency) of revenues over expenditures	<u>18,017</u>	<u>(129,031)</u>	<u>147,048</u>
Other financing sources (uses):			
Transfers out	(32,052)	(55,969)	23,917
Capital contributions from landowners	<u>850</u>	<u>0</u>	<u>850</u>
Total Other financing sources (uses):	<u>(31,202)</u>	<u>(55,969)</u>	<u>24,767</u>
Net change in fund balance	<u>(13,184)</u>	<u>(185,000)</u>	<u>171,816</u>
Fund balances, beginning of year	<u>498,626</u>	<u>0</u>	<u>498,626</u>
Total Fund balances, beginning of year	<u>498,626</u>	<u>0</u>	<u>498,626</u>
Fund balance, end of period	<u>485,442</u>	<u>(185,000)</u>	<u>670,442</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 4
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	413,983	435,533	(21,550)
Intergovernmental revenues	634	0	634
Investment income	3,072	0	3,072
Miscellaneous	2,050	0	2,050
Total Revenues:	419,739	435,533	(15,794)
Expenditures:			
Physical Environment			
ENGINEERING FEES	63	500	438
ENGINEERING-PERMITS	1,463	0	(1,463)
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,736	2,164	428
CHEMICAL WEED CONTROL	7,306	15,796	8,490
MOWING SERVICES	8,861	19,158	10,297
TRASH DISPOSAL	850	1,000	150
LANDSCAPE MAINTENANCE	946	4,410	3,464
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	20,220	54,896	34,676
REPAIR & MAINT-CANAL/LAKE	0	14,000	14,000
REPAIR & MAINT - GENERAL	368	3,000	2,632
REPAIR & MAINT-TELEMETRY	1,630	5,000	3,370
REPAIR & MAINT-CULVERTS	0	6,500	6,500
REPAIR & MAINT - GATE	4,600	5,000	400
R&M- Aerator refurbishments	15,540	18,750	3,210
Other	23,954	43,633	19,679
Total Physical Environment	87,535	194,307	106,772
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	10,031	10,800	769
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	44,868	57,000	12,132
Other	4,150	10,678	6,528
Total Capital outlay	59,048	78,478	19,430
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	146,583	272,785	126,202
Excess (deficiency) of revenues over expenditures	273,156	162,748	110,408
Other financing sources (uses):			
Transfers out	(101,708)	(162,748)	61,040
Total Other financing sources (uses):	(101,708)	(162,748)	61,040
Net change in fund balance	171,448	0	171,448
Fund balances, beginning of year	399,764	0	399,764
Total Fund balances, beginning of year	399,764	0	399,764
Fund balance, end of period	571,212	0	571,212

Northern Palm Beach County Improvement District

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

Unit 4

From 10/1/2019 Through 4/30/2020

(In Whole Numbers)

<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
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Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	281,805	289,928	(8,123)
Intergovernmental revenues	0	0	0
Investment income	2,097	0	2,097
Miscellaneous	7,310	0	7,310
Total Revenues:	<u>291,212</u>	<u>289,928</u>	<u>1,284</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	7,360	6,300	(1,060)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	425	3,648	3,224
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	678	845	167
CHEMICAL WEED CONTROL	4,733	9,467	4,734
MOWING SERVICES	5,431	11,742	6,311
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	150,000	150,000
REPAIR & MAINT - GATE	1,400	2,000	600
Other	2,802	2,819	17
Total Physical Environment	<u>22,828</u>	<u>190,571</u>	<u>167,743</u>
Capital outlay	3,851	9,909	6,058
Principal	0	75,726	75,726
Interest	0	53,625	53,625
Total Expenditures:	<u>26,679</u>	<u>329,831</u>	<u>303,152</u>
Excess (deficiency) of revenues over expenditures	<u>264,532</u>	<u>(39,903)</u>	<u>304,435</u>
Other financing sources (uses):			
Transfers out	(57,092)	(85,097)	28,005
Total Other financing sources (uses):	<u>(57,092)</u>	<u>(85,097)</u>	<u>28,005</u>
Net change in fund balance	207,440	(125,000)	332,440
Fund balances, beginning of year	<u>208,955</u>	<u>0</u>	<u>208,955</u>
Total Fund balances, beginning of year	<u>208,955</u>	<u>0</u>	<u>208,955</u>
Fund balance, end of period	<u>416,395</u>	<u>(125,000)</u>	<u>541,395</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5A
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	306,833	334,718	(27,885)
Intergovernmental revenues	0	0	0
Investment income	7,542	0	7,542
Miscellaneous	14,539	0	14,539
Total Revenues:	<u>328,915</u>	<u>334,718</u>	<u>(5,803)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	2,195	16,000	13,805
ENGINEERING-PERMITS	6,127	0	(6,127)
LEGAL SERVICES	13,723	2,000	(11,723)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	889	1,108	219
MARSH MAINT-LITTORAL ZONE	715	5,800	5,085
CHEMICAL WEED CONTROL	14,480	31,308	16,828
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	5,118	31,000	25,882
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	0	0
Repairs & Maint - Catch Basins	30,659	300,000	269,341
Other	11,415	17,313	5,898
Total Physical Environment	<u>85,321</u>	<u>407,279</u>	<u>321,958</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	175,000	175,000
CULVERTS/STRUCTURES	0	200,000	200,000
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>375,000</u>	<u>375,000</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>85,321</u>	<u>782,279</u>	<u>696,958</u>
Excess (deficiency) of revenues over expenditures	<u>243,593</u>	<u>(447,561)</u>	<u>691,154</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(67,493)	(117,439)	49,946
Total Other financing sources (uses):	<u>(67,493)</u>	<u>(117,439)</u>	<u>49,946</u>
Net change in fund balance	176,100	(565,000)	741,100
Fund balances, beginning of year	<u>1,223,245</u>	<u>0</u>	<u>1,223,245</u>
Total Fund balances, beginning of year	<u>1,223,245</u>	<u>0</u>	<u>1,223,245</u>
Fund balance, end of period	<u>1,399,345</u>	<u>(565,000)</u>	<u>1,964,345</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5A
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

Current Year Actual	Total Budget - Original	Total Budget Variance - Original
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Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5B
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	71,852	73,940	(2,088)
Intergovernmental revenues	1,685	0	1,685
Investment income	881	0	881
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues:	<u>74,418</u>	<u>73,940</u>	<u>478</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	150	150
AUDITORS SERVICES	428	533	105
LANDSCAPE MAINTENANCE	1,422	5,040	3,618
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-PUMP STATN	260	9,332	9,072
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	18,134	5,075	(13,059)
REPAIR & MAINT - GENERAL	375	1,000	625
REPAIR & MAINT-TELEMETRY	89	1,500	1,411
R&M- GENERATORS	0	0	0
Other	<u>2,450</u>	<u>8,821</u>	<u>6,371</u>
Total Physical Environment	<u>23,158</u>	<u>35,451</u>	<u>12,293</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	6,687	0	(6,687)
MACHINERY & EQUIPMENT	0	0	0
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>6,687</u>	<u>0</u>	<u>(6,687)</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>29,845</u>	<u>35,451</u>	<u>5,606</u>
Excess (deficiency) of revenues over expenditures	<u>44,572</u>	<u>38,489</u>	<u>6,083</u>
Other financing sources (uses):			
Transfers out	<u>(25,271)</u>	<u>(38,489)</u>	<u>13,218</u>
Total Other financing sources (uses):	<u>(25,271)</u>	<u>(38,489)</u>	<u>13,218</u>
Net change in fund balance	19,301	0	19,301
Fund balances, beginning of year	<u>134,799</u>	<u>0</u>	<u>134,799</u>
Total Fund balances, beginning of year	<u>134,799</u>	<u>0</u>	<u>134,799</u>
Fund balance, end of period	<u>154,100</u>	<u>0</u>	<u>154,100</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5C
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	45,420	46,610	(1,190)
Investment income	1,204	0	1,204
Total Investment income	1,204	0	1,204
Total Revenues:	46,624	46,610	14
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	474	591	117
TRASH DISPOSAL	850	2,100	1,250
LANDSCAPE MAINTENANCE	355	1,071	716
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT - GENERAL	0	1,500	1,500
REPAIR & MAINT-TELEMETRY	0	1,500	1,500
REPAIR & MAINT-CULVERTS	0	10,000	10,000
Other	547	1,668	1,121
Total Physical Environment	2,227	22,430	20,203
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	3,344	3,600	256
Other	0	0	0
Total Capital outlay	3,344	3,600	256
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	5,570	26,030	20,460
Excess (deficiency) of revenues over expenditures	41,054	20,580	20,474
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(9,249)	(20,580)	11,331
Total Other financing sources (uses):	(9,249)	(20,580)	11,331
Net change in fund balance	31,804	0	31,804
Fund balances, beginning of year	194,058	0	194,058
Total Fund balances, beginning of year	194,058	0	194,058
Fund balance, end of period	225,862	0	225,862

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5D
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	104,760	107,358	(2,598)
Intergovernmental revenues	2,396	0	2,396
Investment income	1,560	0	1,560
Miscellaneous	0	0	0
Total Revenues:	<u>108,716</u>	<u>107,358</u>	<u>1,358</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
Special Legislative Activities	0	0	0
AUDITORS SERVICES	743	926	183
LANDSCAPE MAINTENANCE	1,224	2,520	1,296
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	7,552	6,332	(1,220)
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	550	550
REPAIR & MAINT - GENERAL	822	1,000	178
REPAIR & MAINT-TELEMETRY	0	1,500	1,500
R&M- GENERATORS	0	0	0
Other	2,370	9,172	6,802
Total Physical Environment	<u>12,710</u>	<u>26,000</u>	<u>13,290</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	3,344	43,600	40,256
Total Capital outlay	<u>3,344</u>	<u>43,600</u>	<u>40,256</u>
Total Expenditures:	<u>16,054</u>	<u>69,600</u>	<u>53,546</u>
Excess (deficiency) of revenues over expenditures	<u>92,662</u>	<u>37,758</u>	<u>54,904</u>
Other financing sources (uses):			
Transfers in	9,887	0	9,887
Transfers out	(22,664)	(37,758)	15,094
Total Other financing sources (uses):	<u>(12,777)</u>	<u>(37,758)</u>	<u>24,981</u>
Net change in fund balance	79,885	0	79,885
Fund balances, beginning of year	<u>219,646</u>	<u>0</u>	<u>219,646</u>
Total Fund balances, beginning of year	<u>219,646</u>	<u>0</u>	<u>219,646</u>
Fund balance, end of period	<u>299,530</u>	<u>0</u>	<u>299,530</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 7
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	98,599	102,672	(4,073)
Intergovernmental revenues	1,627	0	1,627
Investment income	1,988	0	1,988
Miscellaneous	6,082	0	6,082
Total Revenues:	<u>108,296</u>	<u>102,672</u>	<u>5,624</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	525	0	(525)
LEGAL SERVICES	0	500	500
WATER QUALITY	1,627	3,697	2,070
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	591	737	146
CHEMICAL WEED CONTROL	2,617	5,234	2,617
MOWING SERVICES	7,717	16,686	8,969
TRASH DISPOSAL	0	1,200	1,200
LANDSCAPE MAINTENANCE	124	378	254
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	175	1,000	825
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT - GATE	0	500	500
Other	1,066	1,521	455
Total Physical Environment	<u>14,443</u>	<u>37,953</u>	<u>23,510</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	1,303	3,352	2,049
Total Capital outlay	<u>1,303</u>	<u>3,352</u>	<u>2,049</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>15,745</u>	<u>41,305</u>	<u>25,560</u>
Excess (deficiency) of revenues over expenditures	<u>92,551</u>	<u>61,367</u>	<u>31,184</u>
Other financing sources (uses):			
Transfers out	(36,521)	(61,367)	24,846
Total Other financing sources (uses):	<u>(36,521)</u>	<u>(61,367)</u>	<u>24,846</u>
Net change in fund balance	56,029	0	56,029
Fund balances, beginning of year	<u>315,177</u>	<u>0</u>	<u>315,177</u>
Total Fund balances, beginning of year	<u>315,177</u>	<u>0</u>	<u>315,177</u>
Fund balance, end of period	<u>371,206</u>	<u>0</u>	<u>371,206</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	99,493	101,271	(1,778)
Intergovernmental revenues	0	0	0
Investment income	1,811	0	1,811
Miscellaneous	500	0	500
Total Revenues:	101,804	101,271	533
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	2,408	5,510	3,102
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	541	674	133
CHEMICAL WEED CONTROL	1,776	3,553	1,777
MOWING SERVICES	4,002	8,652	4,650
TRASH DISPOSAL	0	0	0
LANDSCAPE MAINTENANCE	191	630	439
SUPERVISORS EXPENSES	0	0	0
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	125	1,500	1,375
REPAIR & MAINT-TELEMETRY	0	1,500	1,500
REPAIR & MAINT-CULVERTS	0	5,500	5,500
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT - IRRIGATION	0	0	0
Other	1,067	1,173	106
Total Physical Environment	10,110	35,192	25,082
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	3,344	3,600	256
CULVERTS/STRUCTURES	0	0	0
Other	851	2,190	1,339
Total Capital outlay	4,195	5,790	1,595
Interest	0	0	0
Total Expenditures:	14,305	40,982	26,677
Excess (deficiency) of revenues over expenditures	87,499	60,289	27,210
Other financing sources (uses):			
Transfers out	(44,299)	(70,289)	25,990
Total Other financing sources (uses):	(44,299)	(70,289)	25,990
Net change in fund balance	43,200	(10,000)	53,200
Fund balances, beginning of year	290,682	0	290,682
Total Fund balances, beginning of year	290,682	0	290,682

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 9
 From 10/1/2019 Through 4/30/2020
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	333,883	(10,000)	343,883

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	608,256	623,767	(15,511)
Intergovernmental revenues	7	0	7
Investment income	7,745	0	7,745
Miscellaneous	1,009	0	1,009
Total Revenues:	617,016	623,767	(6,751)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	275	1,000	725
WATER QUALITY	1,605	1,384	(221)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,099	3,864	765
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	10,530	23,210	12,680
MOWING SERVICES	6,288	13,596	7,308
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	1,169	3,071	1,902
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	5,000	5,000
PRESERVE/EXOTIC MAINT	54,379	121,748	67,369
UPLAND MAINTENANCE	2,725	10,999	8,274
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	28,796	55,440	26,644
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	11,000	11,000
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	782	7,000	6,218
REPAIR & MAINT-TELEMETRY	75	3,000	2,925
REPAIR & MAINT-ROADS	0	25,000	25,000
REPAIR & MAINT-CULVERTS	0	8,000	8,000
REPAIR & MAINT - GATE	0	0	0
R&M- Aerator refurbishments	10,173	12,500	2,327
R & M PRESERVE STRUCTURES	1,300	35,000	33,700
Other	42,824	76,536	33,712
Total Physical Environment	164,021	423,598	259,577
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	20,061	21,600	1,539
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
MACHINERY & EQUIPMENT	0	57,000	57,000
Other	0	0	0
Total Capital outlay	20,061	78,600	58,539
Principal	0	0	0
Total Expenditures:	184,082	502,198	318,116
Excess (deficiency) of revenues over expenditures	432,933	121,569	311,364

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(95,678)</u>	<u>(171,569)</u>	<u>75,891</u>
Total Other financing sources (uses):	<u>(95,678)</u>	<u>(171,569)</u>	<u>75,891</u>
Net change in fund balance	337,255	(50,000)	387,255
Fund balances, beginning of year	1,114,528	0	1,114,528
Total Fund balances, beginning of year	<u>1,114,528</u>	<u>0</u>	<u>1,114,528</u>
Fund balance, end of period	<u><u>1,451,783</u></u>	<u><u>(50,000)</u></u>	<u><u>1,501,783</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	520,265	534,417	(14,152)
Intergovernmental revenues	34	0	34
Investment income	5,757	0	5,757
Miscellaneous	(175)	0	(175)
Total Revenues:	<u>525,881</u>	<u>534,417</u>	<u>(8,536)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	150	150
AUDITORS SERVICES	2,439	3,041	602
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	4,499	9,915	5,416
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	873	2,147	1,274
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	5,000	5,000
PRESERVE/EXOTIC MAINT	54,428	121,748	67,320
UPLAND MAINTENANCE	6,589	26,885	20,296
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	16,875	39,568	22,693
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	7,500	7,500
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	607	7,000	6,393
REPAIR & MAINT-TELEMETRY	0	3,000	3,000
REPAIR & MAINT-ROADS	0	25,000	25,000
REPAIR & MAINT-CULVERTS	0	45,000	45,000
REPAIR & MAINT - GATE	0	0	0
R&M- Aerator refurbishments	5,087	6,250	1,163
R & M PRESERVE STRUCTURES	1,200	35,000	33,800
Other	27,007	52,421	25,414
Total Physical Environment	<u>119,604</u>	<u>396,875</u>	<u>277,271</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	13,374	14,400	1,026
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	38,000	38,000
Other	0	0	0
Total Capital outlay	<u>13,374</u>	<u>52,400</u>	<u>39,026</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>132,978</u>	<u>449,275</u>	<u>316,297</u>
Excess (deficiency) of revenues over expenditures	<u>392,903</u>	<u>85,142</u>	<u>307,761</u>
Other financing sources (uses):			
Transfers out	(76,553)	(135,142)	58,589

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(76,553)</u>	<u>(135,142)</u>	<u>58,589</u>
Net change in fund balance	316,350	(50,000)	366,350
Fund balances, beginning of year	<u>774,312</u>	<u>0</u>	<u>774,312</u>
Total Fund balances, beginning of year	<u>774,312</u>	<u>0</u>	<u>774,312</u>
Fund balance, end of period	<u>1,090,662</u>	<u>(50,000)</u>	<u>1,140,662</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	2,158,689	2,235,564	(76,875)
Intergovernmental revenues	6,157	0	6,157
Investment income	22,564	0	22,564
Miscellaneous	1,395	0	1,395
Total Revenues:	2,188,804	2,235,564	(46,760)
Expenditures:			
Physical Environment			
ENGINEERING FEES	15,493	46,000	30,508
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	3,634	3,000	(634)
WATER QUALITY	3,070	14,145	11,075
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	9,850	12,280	2,430
MARSH MAINT-LITTORAL ZONE	166,481	349,750	183,269
CHEMICAL WEED CONTROL	110,535	221,070	110,535
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	15,263	33,001	17,738
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	4,200	6,573	2,373
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	7,105	63,000	55,895
REPAIR & MAINT-AERATORS	66,328	173,124	106,796
REPAIR & MAINT-PUMP STATN	1,103	20,995	19,892
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	19,000	19,000
REPAIR & MAINT-BLDG	6,988	10,300	3,312
REPAIR & MAINT - GENERAL	2,766	7,000	4,234
REPAIR & MAINT-TELEMETRY	971	5,000	4,029
REPAIR & MAINT-ROADS	39,141	125,200	86,059
REPAIR & MAINT-CULVERTS	0	55,000	55,000
REPAIR & MAINT - GATE	0	500	500
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	0	100,000	100,000
R&M- Aerator refurbishments	5,087	31,250	26,163
R&M- GENERATORS	0	0	0
Other	109,703	211,517	101,814
Total Physical Environment	567,717	1,507,955	940,238
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	20,061	82,000	61,939
ROADS/BRIDGES	0	420,000	420,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	57,000	57,000
Other	2,693	6,930	4,237
Total Capital outlay	22,755	565,930	543,175
Principal	0	162,448	162,448
Interest	18,867	37,735	18,868
Total Expenditures:	609,339	2,274,068	1,664,729

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>1,579,465</u>	<u>(38,504)</u>	<u>1,617,969</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(327,531)	(551,496)	223,965
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(327,531)</u>	<u>(551,496)</u>	<u>223,965</u>
Net change in fund balance	1,251,934	(590,000)	1,841,934
Fund balances, beginning of year	<u>3,013,802</u>	<u>0</u>	<u>3,013,802</u>
Total Fund balances, beginning of year	<u>3,013,802</u>	<u>0</u>	<u>3,013,802</u>
Fund balance, end of period	<u>4,265,736</u>	<u>(590,000)</u>	<u>4,855,736</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	50,829	52,416	(1,588)
Intergovernmental revenues	0	0	0
Investment income	973	0	973
Miscellaneous	0	0	0
Total Revenues:	<u>51,801</u>	<u>52,416</u>	<u>(615)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	278	347	69
CHEMICAL WEED CONTROL	88	176	88
MOWING SERVICES	1,000	2,163	1,163
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	292	1,008	716
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	4,000	4,000
REPAIR & MAINT - GENERAL	0	500	500
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT - GATE	0	500	500
Other	508	522	14
Total Physical Environment	<u>2,167</u>	<u>10,466</u>	<u>8,299</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	6,687	7,200	513
Other	943	2,427	1,484
Total Capital outlay	<u>7,630</u>	<u>9,627</u>	<u>1,997</u>
Total Expenditures:	<u>9,797</u>	<u>20,093</u>	<u>10,296</u>
Excess (deficiency) of revenues over expenditures	<u>42,004</u>	<u>32,323</u>	<u>9,681</u>
Other financing sources (uses):			
Transfers out	(27,712)	(42,323)	14,611
Total Other financing sources (uses):	<u>(27,712)</u>	<u>(42,323)</u>	<u>14,611</u>
Net change in fund balance	14,292	(10,000)	24,292
Fund balances, beginning of year	161,803	0	161,803
Total Fund balances, beginning of year	<u>161,803</u>	<u>0</u>	<u>161,803</u>
Fund balance, end of period	<u>176,096</u>	<u>(10,000)</u>	<u>186,096</u>

Northern Palm Beach County Improvement District

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

Unit 12A

From 10/1/2019 Through 4/30/2020

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	26,403	27,099	(696)
Intergovernmental revenues	8	0	8
Investment income	600	0	600
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues:	<u>27,010</u>	<u>27,099</u>	<u>(89)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	114	142	28
CHEMICAL WEED CONTROL	460	994	534
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	4,047	10,554	6,507
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-CULVERTS	0	2,500	2,500
REPAIR & MAINT - GATE	0	0	0
R&M- Aerator refurbishments	5,953	6,250	297
Other	<u>927</u>	<u>3,319</u>	<u>2,392</u>
Total Physical Environment	11,501	25,259	13,758
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	<u>18,690</u>	<u>19,000</u>	<u>310</u>
Total Capital outlay	<u>18,690</u>	<u>19,000</u>	<u>310</u>
Total Expenditures:	<u>30,191</u>	<u>44,259</u>	<u>14,068</u>
Excess (deficiency) of revenues over expenditures	<u>(3,181)</u>	<u>(17,160)</u>	<u>13,979</u>
Other financing sources (uses):			
Transfers out	<u>(5,330)</u>	<u>(9,090)</u>	<u>3,760</u>
Total Other financing sources (uses):	<u>(5,330)</u>	<u>(9,090)</u>	<u>3,760</u>
Net change in fund balance	(8,511)	(26,250)	17,739
Fund balances, beginning of year	<u>108,178</u>	<u>0</u>	<u>108,178</u>
Total Fund balances, beginning of year	<u>108,178</u>	<u>0</u>	<u>108,178</u>
Fund balance, end of period	<u>99,667</u>	<u>(26,250)</u>	<u>125,917</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	675,246	702,837	(27,591)
Intergovernmental revenues	2,979	0	2,979
Investment income	4,477	0	4,477
Miscellaneous	16,400	0	16,400
Total Revenues:	<u>699,102</u>	<u>702,837</u>	<u>(3,735)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	1,120	10,000	8,880
ENGINEERING-PERMITS	1,773	0	(1,773)
LEGAL SERVICES	4,758	10,000	5,243
WATER QUALITY	2,429	5,123	2,694
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	3,573	4,454	881
CHEMICAL WEED CONTROL	15,646	33,830	18,184
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	2,287	4,944	2,657
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	1,006	1,360	354
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	60,298	124,120	63,822
REPAIR & MAINT-PUMP STATN	254	20,332	20,078
REPAIR & MAINT-CANAL/LAKE	950	10,000	9,050
REPAIR & MAINT-BLDG	0	3,160	3,160
REPAIR & MAINT - GENERAL	0	4,000	4,000
REPAIR & MAINT-TELEMETRY	530	7,500	6,970
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE	0	0	0
R&M- Aerator refurbishments	25,433	31,250	5,817
R&M- GENERATORS	0	0	0
Other	64,652	151,500	86,848
Total Physical Environment	<u>184,708</u>	<u>442,573</u>	<u>257,865</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	10,031	10,800	769
CULVERTS/STRUCTURES	0	75,000	75,000
MACHINERY & EQUIPMENT	37,979	38,000	21
Other	538	1,385	847
Total Capital outlay	<u>48,548</u>	<u>125,185</u>	<u>76,637</u>
Principal	0	105,506	105,506
Interest	10,132	33,200	23,068
Total Expenditures:	<u>243,388</u>	<u>706,464</u>	<u>463,076</u>
Excess (deficiency) of revenues over expenditures	<u>455,713</u>	<u>(3,627)</u>	<u>459,340</u>
Other financing sources (uses):			
Transfers out	(87,354)	(153,139)	65,785
Capital contributions from landowners	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(87,354)</u>	<u>(153,139)</u>	<u>65,785</u>
Net change in fund balance	368,360	(156,766)	525,126
Fund balances, beginning of year	<u>462,603</u>	<u>0</u>	<u>462,603</u>
Total Fund balances, beginning of year	<u>462,603</u>	<u>0</u>	<u>462,603</u>
Fund balance, end of period	<u>830,963</u>	<u>(156,766)</u>	<u>987,729</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	718,735	752,246	(33,511)
Intergovernmental revenues	674	0	674
Investment income	3,731	0	3,731
Miscellaneous	0	0	0
Total Revenues:	723,139	752,246	(29,107)
Expenditures:			
Physical Environment			
ENGINEERING FEES	263	3,000	2,738
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	2,665	3,322	657
CHEMICAL WEED CONTROL	30,052	64,977	34,925
MOWING SERVICES	4,573	9,888	5,315
TRASH DISPOSAL	5,100	10,200	5,100
LANDSCAPE MAINTENANCE	638	1,827	1,189
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	50,467	114,880	64,413
REPAIR & MAINT-CANAL/LAKE	0	14,500	14,500
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	165	5,000	4,835
REPAIR & MAINT-ROADS	0	15,000	15,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE	0	3,000	3,000
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	5,087	25,000	19,913
Other	75,865	135,280	59,415
Total Physical Environment	174,873	436,874	262,001
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	10,031	0	(10,031)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	76,000	76,000
Other	2,288	5,887	3,599
Total Capital outlay	12,319	81,887	69,568
Principal	0	43,640	43,640
Interest	0	30,903	30,903
Total Expenditures:	187,192	593,304	406,112
Excess (deficiency) of revenues over expenditures	535,947	158,942	377,005
Other financing sources (uses):			
Transfers out	(88,361)	(143,942)	55,581
Total Other financing sources (uses):	(88,361)	(143,942)	55,581
Net change in fund balance	447,586	15,000	432,586
Fund balances, beginning of year	270,651	0	270,651
Total Fund balances, beginning of year	270,651	0	270,651

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 15
 From 10/1/2019 Through 4/30/2020
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	718,236	15,000	703,236

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	664,826	694,070	(29,244)
Intergovernmental revenues	0	0	0
Investment income	8,700	0	8,700
Miscellaneous	83,319	0	83,319
Total Revenues:	<u>756,845</u>	<u>694,070</u>	<u>62,775</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	2,218	10,000	7,783
ENGINEERING-PERMITS	22,947	0	(22,947)
ENVIRONMENTAL LIASON	0	22,000	22,000
LEGAL SERVICES	24,054	5,000	(19,054)
WATER QUALITY	4,481	5,666	1,185
FINANCIAL CONS./ADVISOR	0	150	150
AUDITORS SERVICES	3,312	4,129	817
MARSH MAINT-LITTORAL ZONE	429	3,480	3,051
CHEMICAL WEED CONTROL	5,156	11,148	5,992
MOWING SERVICES	23,926	51,732	27,806
SECURITY SERVICES	178,925	268,389	89,464
TRASH DISPOSAL	0	5,000	5,000
LANDSCAPE MAINTENANCE	3,504	7,577	4,073
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	15,000	15,000
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	20,000	20,000
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-ROADS	12,187	85,000	72,813
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE	3,600	4,000	400
Repairs & Maint - Catch Basins	0	102,000	102,000
REPAIR & MAINT- STREET SWEEP	2,884	7,500	4,616
Other	19,015	13,397	(5,618)
Total Physical Environment	<u>306,639</u>	<u>662,168</u>	<u>355,529</u>
Capital outlay			
ROADS/BRIDGES	0	290,000	290,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	429	1,105	676
Total Capital outlay	<u>429</u>	<u>291,105</u>	<u>290,676</u>
Principal	0	0	0
Total Expenditures:	<u>307,069</u>	<u>953,273</u>	<u>646,205</u>
Excess (deficiency) of revenues over expenditures	<u>449,776</u>	<u>(259,203)</u>	<u>708,979</u>
Other financing sources (uses):			
Transfers out	(79,149)	(132,797)	53,648

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(79,149)</u>	<u>(132,797)</u>	<u>53,648</u>
Net change in fund balance	370,627	(392,000)	762,627
Fund balances, beginning of year	<u>1,276,960</u>	<u>0</u>	<u>1,276,960</u>
Total Fund balances, beginning of year	<u>1,276,960</u>	<u>0</u>	<u>1,276,960</u>
Fund balance, end of period	<u><u>1,647,588</u></u>	<u><u>(392,000)</u></u>	<u><u>2,039,588</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,460,525	1,514,010	(53,485)
Intergovernmental revenues	41,691	255,000	(213,309)
Investment income	14,469	0	14,469
Miscellaneous	2,563	0	2,563
Total Revenues:	1,519,247	1,769,010	(249,763)
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	20,000	20,000
ENGINEERING-PERMITS	313	0	(313)
LEGAL SERVICES	2,063	125,000	122,938
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	33,655	340,899	307,244
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	7,058	8,799	1,741
MARSH MAINT-LITTORAL ZONE	150,829	329,043	178,214
CHEMICAL WEED CONTROL	77,277	154,553	77,276
TRASH DISPOSAL	275	1,600	1,325
LANDSCAPE MAINTENANCE	6,228	6,568	340
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	59,436	147,760	88,324
REPAIR & MAINT-PUMP STATN	37,824	37,663	(161)
REPAIR & MAINT-CANAL/LAKE	0	14,000	14,000
REPAIR & MAINT-BLDG	0	8,175	8,175
REPAIR & MAINT - GENERAL	2,000	6,000	4,000
REPAIR & MAINT-TELEMETRY	1,185	5,000	3,815
REPAIR & MAINT-ROADS	2,710	45,000	42,290
REPAIR & MAINT-CULVERTS	0	25,000	25,000
REPAIR & MAINT - GATE	0	1,000	1,000
Repairs & Maint - Catch Basins	38,190	220,000	181,811
R&M- Aerator refurbishments	0	25,000	25,000
R&M- GENERATORS	0	0	0
REPAIR & MAINT- STREET SWEEP	12,444	27,747	15,303
Other	99,277	199,337	100,060
Total Physical Environment	530,763	1,748,144	1,217,381
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	13,374	138,000	124,626
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	100,000	100,000
Other	1,101	2,832	1,731
Total Capital outlay	14,475	240,832	226,357
Principal	0	0	0
Total Expenditures:	545,238	1,988,976	1,443,738
Excess (deficiency) of revenues over expenditures	974,010	(219,966)	1,193,976

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(167,589)	(316,660)	149,071
Capital contributions from landowners	13,703	22,047	(8,344)
Total Other financing sources (uses):	<u>(153,887)</u>	<u>(294,613)</u>	<u>140,726</u>
Net change in fund balance	820,123	(514,579)	1,334,702
Fund balances, beginning of year	1,888,376	0	1,888,376
Total Fund balances, beginning of year	<u>1,888,376</u>	<u>0</u>	<u>1,888,376</u>
Fund balance, end of period	<u><u>2,708,499</u></u>	<u><u>(514,579)</u></u>	<u><u>3,223,078</u></u>

Northern Palm Beach County Improvement District

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

Unit 19

From 10/1/2019 Through 4/30/2020

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	296,209	300,626	(4,417)
Intergovernmental revenues	15	0	15
Investment income	2,281	0	2,281
Miscellaneous	197	0	197
Total Revenues:	<u>298,702</u>	<u>300,626</u>	<u>(1,924)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	163	1,000	838
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	83	500	418
WATER QUALITY	6,640	12,650	6,010
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,871	2,332	461
MARSH MAINT-LITTORAL ZONE	1,431	11,600	10,169
CHEMICAL WEED CONTROL	10,487	22,674	12,187
MOWING SERVICES	2,001	4,326	2,325
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	276	819	543
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	1,452	12,000	10,548
REPAIR & MAINT-AERATORS	22,164	35,416	13,252
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	332	17,500	17,168
REPAIR & MAINT - GENERAL	50	2,000	1,950
REPAIR & MAINT-TELEMETRY	156	3,000	2,844
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	1,000	1,000
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	5,199	6,250	1,051
Other	30,462	49,766	19,304
Total Physical Environment	<u>82,765</u>	<u>183,083</u>	<u>100,318</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	10,031	0	(10,031)
CULVERTS/STRUCTURES	150	0	(150)
MACHINERY & EQUIPMENT	63,502	76,000	12,498
Other	672	1,730	1,058
Total Capital outlay	<u>74,355</u>	<u>77,730</u>	<u>3,375</u>
Interest	0	0	0
Total Expenditures:	<u>157,120</u>	<u>260,813</u>	<u>103,693</u>
Excess (deficiency) of revenues over expenditures	<u>141,583</u>	<u>39,813</u>	<u>101,770</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(61,067)	(115,813)	54,746
Total Other financing sources (uses):	<u>(61,067)</u>	<u>(115,813)</u>	<u>54,746</u>
Net change in fund balance	80,516	(76,000)	156,516

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	309,523	0	309,523
Total Fund balances, beginning of year	309,523	0	309,523
Fund balance, end of period	390,039	(76,000)	466,039

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19A
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	57,079	58,215	(1,136)
Investment income	2,531	0	2,531
Miscellaneous	0	0	0
Total Revenues:	<u>59,610</u>	<u>58,215</u>	<u>1,395</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	15	1,000	985
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	63	79	16
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	270	0	(270)
Other	571	574	3
Total Physical Environment	<u>919</u>	<u>16,653</u>	<u>15,734</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	605	100,000	99,395
MACHINERY & EQUIPMENT	0	30,000	30,000
Total Capital outlay	<u>605</u>	<u>130,000</u>	<u>129,395</u>
Total Expenditures:	<u>1,524</u>	<u>146,653</u>	<u>145,129</u>
Excess (deficiency) of revenues over expenditures	<u>58,086</u>	<u>(88,438)</u>	<u>146,524</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(7,656)	(11,562)	3,906
Total Other financing sources (uses):	<u>(7,656)</u>	<u>(11,562)</u>	<u>3,906</u>
Net change in fund balance	50,430	(100,000)	150,430
Fund balances, beginning of year	<u>426,776</u>	<u>0</u>	<u>426,776</u>
Total Fund balances, beginning of year	<u>426,776</u>	<u>0</u>	<u>426,776</u>
Fund balance, end of period	<u>477,205</u>	<u>(100,000)</u>	<u>577,205</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 20
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	68,662	70,764	(2,102)
Intergovernmental revenues	0	0	0
Investment income	1,663	0	1,663
Miscellaneous	(579)	0	(579)
Total Revenues:	<u>69,747</u>	<u>70,764</u>	<u>(1,017)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	248	500	253
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
SPECIAL SERVICES	0	0	0
WATER QUALITY	625	1,500	875
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	515	642	127
CHEMICAL WEED CONTROL	2,767	5,982	3,215
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	15,000	15,000
REPAIR & MAINT - GENERAL	1,639	7,000	5,361
Other	600	617	17
Total Physical Environment	<u>6,393</u>	<u>31,991</u>	<u>25,598</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	182	469	287
Total Capital outlay	<u>182</u>	<u>469</u>	<u>287</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>6,575</u>	<u>32,460</u>	<u>25,885</u>
Excess (deficiency) of revenues over expenditures	<u>63,172</u>	<u>38,304</u>	<u>24,868</u>
Other financing sources (uses):			
Transfers out	(9,322)	(16,304)	6,982
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(9,322)</u>	<u>(16,304)</u>	<u>6,982</u>
Net change in fund balance	<u>53,850</u>	<u>22,000</u>	<u>31,850</u>
Fund balances, beginning of year	<u>257,643</u>	<u>0</u>	<u>257,643</u>
Total Fund balances, beginning of year	<u>257,643</u>	<u>0</u>	<u>257,643</u>
Fund balance, end of period	<u>311,492</u>	<u>22,000</u>	<u>289,492</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	472,116	484,779	(12,663)
Intergovernmental revenues	4,177	0	4,177
Investment income	6,368	0	6,368
Miscellaneous	1,250	0	1,250
Total Revenues:	483,911	484,779	(868)
Expenditures:			
Physical Environment			
ENGINEERING FEES	5,702	5,000	(702)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,018	1,000	(18)
WATER QUALITY	2,811	8,195	5,384
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	2,193	2,734	541
MARSH MAINT-LITTORAL ZONE	8,226	34,800	26,574
CHEMICAL WEED CONTROL	23,390	50,574	27,184
LANDSCAPE MAINTENANCE	101	378	277
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	68,652	92,000	23,348
REPAIR & MAINT-AERATORS	1,712	20,806	19,094
REPAIR & MAINT-PUMP STATN	2,730	13,332	10,602
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	9,000	9,000
REPAIR & MAINT-BLDG	4,200	8,140	3,940
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	300	2,500	2,200
REPAIR & MAINT-TELEMTRY	530	5,000	4,470
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE	0	0	0
R&M- GENERATORS	0	0	0
Other	9,770	30,686	20,916
Total Physical Environment	131,334	304,145	172,811
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	10,031	50,800	40,769
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	24,975	451,020	426,045
Other	143	369	226
Total Capital outlay	35,149	502,189	467,040
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	166,483	806,334	639,851
Excess (deficiency) of revenues over expenditures	317,428	(321,555)	638,983
Other financing sources (uses):			
Transfers out	(97,296)	(178,445)	81,149

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(97,296)</u>	<u>(178,445)</u>	<u>81,149</u>
Net change in fund balance	220,132	(500,000)	720,132
Fund balances, beginning of year	<u>986,511</u>	<u>0</u>	<u>986,511</u>
Total Fund balances, beginning of year	<u>986,511</u>	<u>0</u>	<u>986,511</u>
Fund balance, end of period	<u>1,206,643</u>	<u>(500,000)</u>	<u>1,706,643</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	177,792	180,573	(2,781)
Intergovernmental revenues	0	0	0
Investment income	1,843	0	1,843
Miscellaneous	0	0	0
Total Revenues:	<u>179,635</u>	<u>180,573</u>	<u>(938)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	83	500	418
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	983	1,226	243
MARSH MAINT-LITTORAL ZONE	1,478	11,600	10,122
CHEMICAL WEED CONTROL	5,789	12,516	6,727
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	158	504	346
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	1,000	1,000
PRESERVE/EXOTIC MAINT	14,328	60,000	45,672
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	840	3,500	2,660
REPAIR & MAINT-TELEMETRY	0	1,500	1,500
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	1,814	2,013	199
Total Physical Environment	<u>25,471</u>	<u>105,359</u>	<u>79,888</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	3,344	3,600	256
MACHINERY & EQUIPMENT	0	0	0
Other	335	862	527
Total Capital outlay	<u>3,679</u>	<u>4,462</u>	<u>783</u>
Total Expenditures:	<u>29,150</u>	<u>109,821</u>	<u>80,671</u>
Excess (deficiency) of revenues over expenditures	<u>150,485</u>	<u>70,752</u>	<u>79,733</u>
Other financing sources (uses):			
Transfers out	(39,700)	(70,752)	31,052
Total Other financing sources (uses):	<u>(39,700)</u>	<u>(70,752)</u>	<u>31,052</u>
Net change in fund balance	110,785	0	110,785
Fund balances, beginning of year	<u>233,501</u>	<u>0</u>	<u>233,501</u>
Total Fund balances, beginning of year	<u>233,501</u>	<u>0</u>	<u>233,501</u>
Fund balance, end of period	<u>344,285</u>	<u>0</u>	<u>344,285</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	194,634	200,946	(6,312)
Intergovernmental revenues	1,611	0	1,611
Investment income	5,012	0	5,012
Miscellaneous	0	0	0
Total Revenues:	<u>201,257</u>	<u>200,946</u>	<u>311</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,080	1,346	266
MARSH MAINT-LITTORAL ZONE	2,146	17,400	15,254
CHEMICAL WEED CONTROL	9,785	20,726	10,941
MOWING SERVICES	6,860	14,832	7,972
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	2,264	3,297	1,034
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	2,019	14,000	11,981
REPAIR & MAINT-AERATORS	260	6,554	6,294
REPAIR & MAINT-PUMP STATN	2,533	17,532	14,999
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	8,000	8,000
REPAIR & MAINT-BLDG	4,950	5,090	140
REPAIR & MAINT-WELLS	1,158	2,500	1,343
REPAIR & MAINT - GENERAL	400	1,000	600
REPAIR & MAINT-TELEMTRY	0	3,000	3,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	10,000	10,000
REPAIR & MAINT - GATE	1,400	2,000	600
Repairs & Maint - Catch Basins	0	0	0
R&M- GENERATORS	0	0	0
Other	6,111	14,950	8,839
Total Physical Environment	<u>40,966</u>	<u>143,727</u>	<u>102,761</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	3,344	3,600	256
MACHINERY & EQUIPMENT	78,459	6,000	(72,459)
Other	207	532	325
Total Capital outlay	<u>82,009</u>	<u>10,132</u>	<u>(71,877)</u>
Principal	0	0	0
Total Expenditures:	<u>122,975</u>	<u>153,859</u>	<u>30,884</u>
Excess (deficiency) of revenues over expenditures	<u>78,282</u>	<u>47,087</u>	<u>31,195</u>
Other financing sources (uses):			
Transfers in	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(48,425)	(84,604)	36,179
Capital contributions from landowners	<u>0</u>	<u>(483)</u>	<u>483</u>
Total Other financing sources (uses):	<u>(48,425)</u>	<u>(85,087)</u>	<u>36,662</u>
Net change in fund balance	29,857	(38,000)	67,857
Fund balances, beginning of year	<u>899,756</u>	<u>0</u>	<u>899,756</u>
Total Fund balances, beginning of year	<u>899,756</u>	<u>0</u>	<u>899,756</u>
Fund balance, end of period	<u><u>929,613</u></u>	<u><u>(38,000)</u></u>	<u><u>967,613</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 27B
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	145,089	149,092	(4,003)
Investment income	1,336	0	1,336
Total Investment income	1,336	0	1,336
Total Revenues:	146,425	149,092	(2,667)
Expenditures:			
Physical Environment			
ENGINEERING FEES	300	500	200
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	150	150
AUDITORS SERVICES	956	1,192	236
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	1,431	11,600	10,169
CHEMICAL WEED CONTROL	1,254	2,712	1,458
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	6,526	40,000	33,474
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	266	2,000	1,735
R & M PRESERVE STRUCTURES	0	0	0
Other	1,451	2,003	552
Total Physical Environment	12,184	61,907	49,723
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	256	659	403
Total Capital outlay	256	659	403
Total Expenditures:	12,440	62,566	50,126
Excess (deficiency) of revenues over expenditures	133,985	86,526	47,459
Other financing sources (uses):			
Transfers out	(24,704)	(46,526)	21,822
Total Other financing sources (uses):	(24,704)	(46,526)	21,822
Net change in fund balance	109,281	40,000	69,281
Fund balances, beginning of year	155,144	0	155,144
Total Fund balances, beginning of year	155,144	0	155,144
Fund balance, end of period	264,425	40,000	224,425

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 29
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	37,307	37,724	(417)
Intergovernmental revenues	0	0	0
Investment income	1,183	0	1,183
Miscellaneous	0	0	0
Total Revenues:	<u>38,490</u>	<u>37,724</u>	<u>766</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
LEGAL SERVICES	2,530	500	(2,030)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	205	255	50
MARSH MAINT-LITTORAL ZONE	143	1,160	1,017
CHEMICAL WEED CONTROL	2,367	5,118	2,751
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	11,000	11,000
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	6,000	6,000
Other	373	374	1
Total Physical Environment	<u>5,618</u>	<u>25,407</u>	<u>19,789</u>
Capital outlay	62	160	98
Total Expenditures:	<u>5,680</u>	<u>25,567</u>	<u>19,887</u>
Excess (deficiency) of revenues over expenditures	<u>32,810</u>	<u>12,157</u>	<u>20,653</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(11,703)	(18,157)	6,454
Total Other financing sources (uses):	<u>(11,703)</u>	<u>(18,157)</u>	<u>6,454</u>
Net change in fund balance	21,107	(6,000)	27,107
Fund balances, beginning of year	199,528	0	199,528
Total Fund balances, beginning of year	<u>199,528</u>	<u>0</u>	<u>199,528</u>
Fund balance, end of period	<u>220,636</u>	<u>(6,000)</u>	<u>226,636</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	925,972	952,084	(26,112)
Intergovernmental revenues	1,266	0	1,266
Investment income	26,683	0	26,683
Miscellaneous	20,784	0	20,784
Total Revenues:	<u>974,706</u>	<u>952,084</u>	<u>22,622</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	11,565	220,000	208,435
ENGINEERING-PERMITS	2,513	0	(2,513)
LEGAL SERVICES	6,270	10,000	3,730
WATER QUALITY	1,662	4,140	2,478
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,176	3,959	783
LANDSCAPE MAINTENANCE	214	630	416
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	63,565	181,820	118,255
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	9,500	9,500
REPAIR & MAINT-BLDG	9,900	15,000	5,100
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	0	3,000	3,000
REPAIR & MAINT-ROADS	7,709	15,000	7,291
REPAIR & MAINT-CULVERTS	0	25,000	25,000
REPAIR & MAINT - GATE	0	0	0
Repairs & Maint - Catch Basins	0	288,000	288,000
R&M- Aerator refurbishments	0	31,250	31,250
Other	121,413	210,228	88,815
Total Physical Environment	<u>227,987</u>	<u>1,022,527</u>	<u>794,540</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	10,031	10,800	769
ROADS/BRIDGES	3,795	1,000,000	996,206
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	64,235	114,000	49,765
Other	403	1,037	634
Total Capital outlay	<u>78,463</u>	<u>1,125,837</u>	<u>1,047,374</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>306,451</u>	<u>2,148,364</u>	<u>1,841,913</u>
Excess (deficiency) of revenues over expenditures	<u>668,255</u>	<u>(1,196,280)</u>	<u>1,864,535</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(109,381)	(199,320)	89,939
Total Other financing sources (uses):	<u>(109,381)</u>	<u>(199,320)</u>	<u>89,939</u>
Net change in fund balance	<u>558,874</u>	<u>(1,395,600)</u>	<u>1,954,474</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	4,420,463	0	4,420,463
Total Fund balances, beginning of year	4,420,463	0	4,420,463
Fund balance, end of period	4,979,337	(1,395,600)	6,374,937

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	16,787	17,187	(400)
Intergovernmental revenues	0	0	0
Investment income	181	0	181
Miscellaneous	2,808	0	2,808
Total Revenues:	19,775	17,187	2,588
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	1,683	0	(1,683)
LEGAL SERVICES	220	0	(220)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	82	102	20
CHEMICAL WEED CONTROL	815	1,630	815
MOWING SERVICES	1,000	2,163	1,163
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	0	250	250
JANITORIAL	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	13,450	21,000	7,550
REPAIR & MAINT-OFF EQMT	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
Other	168	171	3
Total Physical Environment	17,418	25,816	8,398
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	26	68	42
Total Capital outlay	26	68	42
Total Expenditures:	17,444	25,884	8,440
Excess (deficiency) of revenues over expenditures	2,331	(8,697)	11,028
Other financing sources (uses):			
Transfers out	(4,024)	(5,303)	1,279
Total Other financing sources (uses):	(4,024)	(5,303)	1,279
Net change in fund balance	(1,693)	(14,000)	12,307
Fund balances, beginning of year	29,652	0	29,652
Total Fund balances, beginning of year	29,652	0	29,652
Fund balance, end of period	27,959	(14,000)	41,959

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32A
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	4,906	5,058	(152)
Investment income	188	0	188
Total Investment income	188	0	188
Total Revenues:	<u>5,094</u>	<u>5,058</u>	<u>36</u>
Expenditures:			
Physical Environment			
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	43	54	11
MOWING SERVICES	1,000	2,163	1,163
SECURITY SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	49	50	1
Total Physical Environment	<u>1,093</u>	<u>7,267</u>	<u>6,174</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>1,093</u>	<u>7,267</u>	<u>6,174</u>
Excess (deficiency) of revenues over expenditures	<u>4,002</u>	<u>(2,209)</u>	<u>6,211</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(544)	(791)	247
Total Other financing sources (uses):	<u>(544)</u>	<u>(791)</u>	<u>247</u>
Net change in fund balance	3,457	(3,000)	6,457
Fund balances, beginning of year	32,171	0	32,171
Total Fund balances, beginning of year	<u>32,171</u>	<u>0</u>	<u>32,171</u>
Fund balance, end of period	<u>35,629</u>	<u>(3,000)</u>	<u>38,629</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 33
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	13,712	13,704	8
Intergovernmental revenues	0	0	0
Investment income	383	0	383
Miscellaneous	0	0	0
Total Revenues:	14,095	13,704	391
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	91	114	23
CHEMICAL WEED CONTROL	916	1,832	916
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	4,000	4,000
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	2,500	2,500
Other	137	136	(1)
Total Physical Environment	1,145	9,082	7,937
Capital outlay	37	96	59
Total Expenditures:	1,182	9,178	7,996
Excess (deficiency) of revenues over expenditures	12,913	4,526	8,387
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(4,103)	(8,026)	3,923
Total Other financing sources (uses):	(4,103)	(8,026)	3,923
Net change in fund balance	8,811	(3,500)	12,311
Fund balances, beginning of year	63,085	0	63,085
Total Fund balances, beginning of year	63,085	0	63,085
Fund balance, end of period	71,896	(3,500)	75,396

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	137,662	147,473	(9,811)
Intergovernmental revenues	0	0	0
Investment income	1,533	0	1,533
Miscellaneous	250	0	250
Total Revenues:	<u>139,445</u>	<u>147,473</u>	<u>(8,028)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	6,998	3,000	(3,998)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,101	500	(601)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	9,135	18,000	8,865
AUDITORS SERVICES	1,093	1,362	269
LANDSCAPE MAINTENANCE	5,374	8,338	2,964
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	2,762	11,717	8,955
REPAIR & MAINT-TELEMTRY	0	0	0
REPAIR & MAINT-ROADS	740	11,000	10,260
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	10,000	10,000
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	7,268	18,000	10,733
Other	3,214	5,485	2,271
Total Physical Environment	<u>37,683</u>	<u>87,402</u>	<u>49,719</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	44	113	69
Total Capital outlay	<u>44</u>	<u>113</u>	<u>69</u>
Principal	0	21,668	21,668
Interest	4,436	8,666	4,230
Total Expenditures:	<u>42,163</u>	<u>117,849</u>	<u>75,686</u>
Excess (deficiency) of revenues over expenditures	<u>97,282</u>	<u>29,624</u>	<u>67,658</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(26,563)	(43,424)	16,861
Total Other financing sources (uses):	<u>(26,563)</u>	<u>(43,424)</u>	<u>16,861</u>
Net change in fund balance	70,719	(13,800)	84,519
Fund balances, beginning of year	<u>221,563</u>	<u>0</u>	<u>221,563</u>
Total Fund balances, beginning of year	<u>221,563</u>	<u>0</u>	<u>221,563</u>
Fund balance, end of period	<u>292,281</u>	<u>(13,800)</u>	<u>306,081</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

Current Year Actual	Total Budget - Original	Total Budget Variance - Original
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Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 38
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	78,351	81,418	(3,067)
Investment income	<u>1,613</u>	<u>0</u>	<u>1,613</u>
Total Investment income	<u>1,613</u>	<u>0</u>	<u>1,613</u>
Total Revenues:	<u>79,964</u>	<u>81,418</u>	<u>(1,454)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	187	233	46
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	32,000	32,000
REPAIR & MAINT-CULVERTS	1,500	10,000	8,500
Repairs & Maint - Catch Basins	0	75,000	75,000
Other	<u>784</u>	<u>806</u>	<u>22</u>
Total Physical Environment	2,470	129,539	127,069
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	<u>47</u>	<u>120</u>	<u>73</u>
Total Capital outlay	<u>47</u>	<u>120</u>	<u>73</u>
Total Expenditures:	<u>2,517</u>	<u>129,659</u>	<u>127,142</u>
Excess (deficiency) of revenues over expenditures	<u>77,447</u>	<u>(48,241)</u>	<u>125,688</u>
Other financing sources (uses):			
Transfers out	<u>(15,832)</u>	<u>(24,759)</u>	<u>8,927</u>
Total Other financing sources (uses):	<u>(15,832)</u>	<u>(24,759)</u>	<u>8,927</u>
Net change in fund balance	61,614	(73,000)	134,614
Fund balances, beginning of year	<u>246,105</u>	<u>0</u>	<u>246,105</u>
Total Fund balances, beginning of year	<u>246,105</u>	<u>0</u>	<u>246,105</u>
Fund balance, end of period	<u>307,719</u>	<u>(73,000)</u>	<u>380,719</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 41
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	4,358	4,349	9
Investment income	238	0	238
Miscellaneous	0	0	0
Total Revenues:	<u>4,596</u>	<u>4,349</u>	<u>247</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	24	30	6
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	3,000	3,000
Other	44	43	(1)
Total Physical Environment	<u>68</u>	<u>3,073</u>	<u>3,005</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	18	47	29
Total Capital outlay	<u>18</u>	<u>47</u>	<u>29</u>
Total Expenditures:	<u>86</u>	<u>3,120</u>	<u>3,034</u>
Excess (deficiency) of revenues over expenditures	<u>4,510</u>	<u>1,229</u>	<u>3,281</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(2,386)	(4,229)	1,843
Total Other financing sources (uses):	<u>(2,386)</u>	<u>(4,229)</u>	<u>1,843</u>
Net change in fund balance	2,124	(3,000)	5,124
Fund balances, beginning of year	<u>42,097</u>	<u>0</u>	<u>42,097</u>
Total Fund balances, beginning of year	<u>42,097</u>	<u>0</u>	<u>42,097</u>
Fund balance, end of period	<u>44,220</u>	<u>(3,000)</u>	<u>47,220</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	780,767	794,819	(14,052)
Intergovernmental revenues	9,137	0	9,137
Investment income	7,078	0	7,078
Miscellaneous	(810)	0	(810)
Total Revenues:	<u>796,173</u>	<u>794,819</u>	<u>1,354</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	413	1,000	588
LEGAL - SPECIAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	150	150
AUDITORS SERVICES	4,741	5,911	1,170
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	58,055	125,525	67,470
MOWING SERVICES	3,144	6,798	3,654
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	1,724	2,814	1,090
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	127,429	245,000	117,572
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-PUMP STATN	443	15,464	15,021
REPAIR & MAINT-CANAL/LAKE	1,208	20,000	18,792
REPAIR & MAINT-BLDG	0	15,260	15,260
REPAIR & MAINT - GENERAL	3,500	7,000	3,500
REPAIR & MAINT-TELEMETRY	587	6,000	5,413
REPAIR & MAINT-ROADS	162,896	10,000	(152,896)
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	25,399	47,501	22,102
Total Physical Environment	<u>389,538</u>	<u>514,923</u>	<u>125,385</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	20,061	21,600	1,539
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	12,000	12,000
Other	363	933	570
Total Capital outlay	<u>20,424</u>	<u>34,533</u>	<u>14,109</u>
Total Expenditures:	<u>409,963</u>	<u>549,456</u>	<u>139,493</u>
Excess (deficiency) of revenues over expenditures	<u>386,211</u>	<u>245,363</u>	<u>140,848</u>
Other financing sources (uses):			
Transfers out	(146,748)	(245,363)	98,615
Total Other financing sources (uses):	<u>(146,748)</u>	<u>(245,363)</u>	<u>98,615</u>
Net change in fund balance	239,462	0	239,462

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	1,018,461	0	1,018,461
Total Fund balances, beginning of year	1,018,461	0	1,018,461
Fund balance, end of period	1,257,923	0	1,257,923

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 44
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	45,550	46,887	(1,337)
Intergovernmental revenues	0	0	0
Investment income	2,875	0	2,875
Miscellaneous	402	0	402
Total Revenues:	<u>48,827</u>	<u>46,887</u>	<u>1,940</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	150	150
AUDITORS SERVICES	1,132	1,411	279
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	15,000	15,000
Other	956	1,515	559
Total Physical Environment	<u>2,087</u>	<u>20,076</u>	<u>17,989</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	93	240	147
Total Capital outlay	<u>93</u>	<u>240</u>	<u>147</u>
Total Expenditures:	<u>2,181</u>	<u>20,316</u>	<u>18,135</u>
Excess (deficiency) of revenues over expenditures	<u>46,646</u>	<u>26,571</u>	<u>20,075</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(19,023)	(41,571)	22,548
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(19,023)</u>	<u>(41,571)</u>	<u>22,548</u>
Net change in fund balance	27,622	(15,000)	42,622
Fund balances, beginning of year	509,396	0	509,396
Total Fund balances, beginning of year	<u>509,396</u>	<u>0</u>	<u>509,396</u>
Fund balance, end of period	<u>537,018</u>	<u>(15,000)</u>	<u>552,018</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 45
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	242,727	247,945	(5,218)
Intergovernmental revenues	0	0	0
Investment income	2,689	0	2,689
Total Investment income	2,689	0	2,689
Total Revenues:	245,416	247,945	(2,529)
Expenditures:			
Physical Environment			
ENGINEERING FEES	181	3,000	2,819
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,106	1,379	273
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	143	1,160	1,017
CHEMICAL WEED CONTROL	1,737	3,756	2,019
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	9,144	45,000	35,856
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	13,400	160,000	146,600
REPAIR & MAINT-CULVERTS	0	15,000	15,000
Repairs & Maint - Catch Basins	0	110,000	110,000
R & M PRESERVE STRUCTURES	0	0	0
REPAIR & MAINT- STREET SWEEP	6,327	16,000	9,673
Other	2,427	2,455	28
Total Physical Environment	34,466	363,250	328,784
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	153	395	242
Total Capital outlay	153	395	242
Debt issuance costs	0	0	0
Total Expenditures:	34,619	363,645	329,026
Excess (deficiency) of revenues over expenditures	210,797	(115,700)	326,497
Other financing sources (uses):			
Transfers out	(35,307)	(65,514)	30,207
Total Other financing sources (uses):	(35,307)	(65,514)	30,207
Net change in fund balance	175,490	(181,214)	356,704
Fund balances, beginning of year	349,060	0	349,060
Total Fund balances, beginning of year	349,060	0	349,060

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 45
 From 10/1/2019 Through 4/30/2020
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	524,549	(181,214)	705,763

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 46
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	44,059	45,345	(1,286)
Investment income	1,294	0	1,294
Miscellaneous	(50)	0	(50)
Total Revenues:	<u>45,303</u>	<u>45,345</u>	<u>(42)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	4,000	4,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	300	300
AUDITORS SERVICES	964	1,202	238
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	16,800	16,500	(300)
Other	441	2,497	2,056
Total Physical Environment	<u>18,205</u>	<u>26,999</u>	<u>8,794</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	382	983	601
Total Capital outlay	<u>382</u>	<u>983</u>	<u>601</u>
Total Expenditures:	<u>18,587</u>	<u>27,982</u>	<u>9,395</u>
Excess (deficiency) of revenues over expenditures	<u>26,716</u>	<u>17,363</u>	<u>9,353</u>
Other financing sources (uses):			
Transfers out	(10,823)	(17,363)	6,540
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(10,823)</u>	<u>(17,363)</u>	<u>6,540</u>
Net change in fund balance	15,893	0	15,893
Fund balances, beginning of year	<u>225,659</u>	<u>0</u>	<u>225,659</u>
Total Fund balances, beginning of year	<u>225,659</u>	<u>0</u>	<u>225,659</u>
Fund balance, end of period	<u>241,552</u>	<u>0</u>	<u>241,552</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 47
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	37,937	39,795	(1,858)
Intergovernmental revenues	1,268	0	1,268
Investment income	2,198	0	2,198
Miscellaneous	0	0	0
Total Revenues:	<u>41,403</u>	<u>39,795</u>	<u>1,608</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	227	283	56
MARSH MAINT-LITTORAL ZONE	0	0	0
LANDSCAPE MAINTENANCE	404	1,512	1,109
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	175	4,000	3,825
REPAIR & MAINT-TELEMETRY	89	3,000	2,911
REPAIR & MAINT-ROADS	0	3,000	3,000
REPAIR & MAINT-CULVERTS	0	0	0
Repairs & Maint - Catch Basins	0	0	0
Other	746	792	46
Total Physical Environment	<u>1,641</u>	<u>18,587</u>	<u>16,946</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	10,031	7,200	(2,831)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	228	588	360
Total Capital outlay	<u>10,259</u>	<u>7,788</u>	<u>(2,471)</u>
Total Expenditures:	<u>11,900</u>	<u>26,375</u>	<u>14,475</u>
Excess (deficiency) of revenues over expenditures	<u>29,503</u>	<u>13,420</u>	<u>16,083</u>
Other financing sources (uses):			
Transfers out	(11,677)	(21,420)	9,743
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(11,677)</u>	<u>(21,420)</u>	<u>9,743</u>
Net change in fund balance	<u>17,826</u>	<u>(8,000)</u>	<u>25,826</u>
Fund balances, beginning of year	<u>387,295</u>	<u>0</u>	<u>387,295</u>
Total Fund balances, beginning of year	<u>387,295</u>	<u>0</u>	<u>387,295</u>
Fund balance, end of period	<u>405,121</u>	<u>(8,000)</u>	<u>413,121</u>

Northern Palm Beach County Improvement District

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

Unit 49

From 10/1/2019 Through 4/30/2020

(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	67,837	67,688	149
Investment income	1,202	0	1,202
Miscellaneous	<u>1,589</u>	<u>0</u>	<u>1,589</u>
Total Revenues:	<u>70,627</u>	<u>67,688</u>	<u>2,939</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	374	466	92
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	3,161	6,322	3,161
MOWING SERVICES	1,143	2,472	1,329
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	8,643	25,000	16,357
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-BLDG	0	0	0
Other	<u>678</u>	<u>671</u>	<u>(7)</u>
Total Physical Environment	13,999	38,431	24,432
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	<u>36</u>	<u>94</u>	<u>58</u>
Total Capital outlay	<u>36</u>	<u>94</u>	<u>58</u>
Total Expenditures:	<u>14,036</u>	<u>38,525</u>	<u>24,489</u>
Excess (deficiency) of revenues over expenditures	<u>56,591</u>	<u>29,163</u>	<u>27,428</u>
Other financing sources (uses):			
Transfers out	<u>(13,765)</u>	<u>(29,163)</u>	<u>15,398</u>
Total Other financing sources (uses):	<u>(13,765)</u>	<u>(29,163)</u>	<u>15,398</u>
Net change in fund balance	42,826	0	42,826
Fund balances, beginning of year	<u>184,491</u>	<u>0</u>	<u>184,491</u>
Total Fund balances, beginning of year	<u>184,491</u>	<u>0</u>	<u>184,491</u>
Fund balance, end of period	<u>227,318</u>	<u>0</u>	<u>227,318</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 51
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	31,133	32,470	(1,337)
Investment income	162	0	162
Miscellaneous	0	0	0
Total Revenues:	<u>31,296</u>	<u>32,470</u>	<u>(1,174)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	8,000	8,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
AUDITORS SERVICES	123	153	30
MARSH MAINT-LITTORAL ZONE	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-ROADS	0	10,000	10,000
Other	311	291	(20)
Total Physical Environment	<u>434</u>	<u>18,944</u>	<u>18,510</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	37	95	58
Total Capital outlay	<u>37</u>	<u>95</u>	<u>58</u>
Total Expenditures:	<u>471</u>	<u>19,039</u>	<u>18,568</u>
Excess (deficiency) of revenues over expenditures	<u>30,825</u>	<u>13,431</u>	<u>17,394</u>
Other financing sources (uses):			
Transfers out	(4,789)	(10,901)	6,112
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(4,789)</u>	<u>(10,901)</u>	<u>6,112</u>
Net change in fund balance	26,036	2,530	23,506
Fund balances, beginning of year	<u>11,059</u>	<u>0</u>	<u>11,059</u>
Total Fund balances, beginning of year	<u>11,059</u>	<u>0</u>	<u>11,059</u>
Fund balance, end of period	<u>37,095</u>	<u>2,530</u>	<u>34,565</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 53
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	7,729	35,472	(27,743)
Investment income	598	0	598
Miscellaneous	32,293	0	32,293
Total Revenues:	40,620	35,472	5,148
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	0	0	0
FINANCIAL CONS./ADVISOR	0	150	150
AUDITORS SERVICES	994	1,239	245
TRASH DISPOSAL	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	5,000	5,000
REPAIR & MAINT-TELEMETRY	273	5,468	5,195
REPAIR & MAINT-ROADS	15	0	(15)
REPAIR & MAINT-CULVERTS	0	0	0
Other	2,740	2,426	(314)
Total Physical Environment	4,022	15,283	11,261
Capital outlay	539	1,388	849
Total Expenditures:	4,561	16,671	12,110
Excess (deficiency) of revenues over expenditures	36,060	18,801	17,259
Other financing sources (uses):			
Transfers out	(13,428)	(18,801)	5,373
Total Other financing sources (uses):	(13,428)	(18,801)	5,373
Net change in fund balance	22,631	0	22,631
Fund balances, beginning of year	85,745	0	85,745
Total Fund balances, beginning of year	85,745	0	85,745
Fund balance, end of period	108,376	0	108,376

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Common area fund
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	295	0	295
Total Investment income	295	0	295
Total Revenues:	295	0	295
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	429	535	106
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	9,253	12,000	2,747
LANDSCAPE MAINTENANCE	9,151	15,740	6,589
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	3,710	24,000	20,290
REPAIR & MAINT-TELEMTRY	0	0	0
REPAIR & MAINT - IRRIGATION	0	0	0
Other	11,756	19,595	7,839
Total Physical Environment	34,299	71,870	37,571
Capital outlay	0	0	0
Total Expenditures:	34,299	71,870	37,571
Excess (deficiency) of revenues over expenditures	(34,004)	(71,870)	37,866
Other financing sources (uses):			
Transfers out	(1,986)	(2,516)	530
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	23,780	33,443	(9,663)
Other	25,253	40,943	(15,690)
Total Capital contributions from landowners	49,033	74,386	(25,353)
Total Other financing sources (uses):	47,046	71,870	(24,824)
Net change in fund balance	13,043	0	13,043
Fund balances, beginning of year	48,878	0	48,878
Total Fund balances, beginning of year	48,878	0	48,878
Fund balance, end of period	61,921	0	61,921

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
NPDES funds
From 10/1/2019 Through 4/30/2020
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Investment income	3,149	0	3,149
Miscellaneous	<u>478,054</u>	<u>0</u>	<u>478,054</u>
Total Revenues:	<u>481,204</u>	<u>0</u>	<u>481,204</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	222,056	0	(222,056)
LEGAL SERVICES	3,291	0	(3,291)
OTHER PROFESSIONAL SVCS	22,597	0	(22,597)
Other	<u>45,363</u>	<u>0</u>	<u>(45,363)</u>
Total Physical Environment	<u>293,307</u>	<u>0</u>	<u>(293,307)</u>
Total Expenditures:	<u>293,307</u>	<u>0</u>	<u>(293,307)</u>
Excess (deficiency) of revenues over expenditures	<u>187,897</u>	<u>0</u>	<u>187,897</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(900)</u>	<u>0</u>	<u>(900)</u>
Total Other financing sources (uses):	<u>(900)</u>	<u>0</u>	<u>(900)</u>
Net change in fund balance	186,997	0	186,997
Fund balances, beginning of year	<u>270,033</u>	<u>0</u>	<u>270,033</u>
Total Fund balances, beginning of year	<u>270,033</u>	<u>0</u>	<u>270,033</u>
Fund balance, end of period	<u>457,030</u>	<u>0</u>	<u>457,030</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2019 Through 4/30/2020

(In Whole Numbers)

	Unit 2C	Unit 16	Unit 25	Unit 53
Revenues:				
Intergovernmental revenues	128,988	-	-	-
Investment income	100,552	4,814	112	37,263
Miscellaneous	-	-	164	-
Total Revenues:	229,540	4,814	276	37,263
Expenditures:				
Capital outlay	2,386,075	962	-	2,568,466
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	-
Total Expenditures:	2,386,075	962	-	2,568,466
Excess (deficiency) of revenues over expenditures	(2,156,535)	3,852	276	(2,531,202)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(29,568)	(74)	-	(21,452)
Capital contributions from landowners	461,275	-	-	-
Repayment to landowners	-	-	-	-
Promissory notes issued	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Discount on special assessment bonds issued	-	-	-	-
Premium on special assessment bonds issued	-	-	-	-
Total Other financing sources (uses):	431,707	(74)	-	(21,452)
Net change in fund balance	(1,724,828)	3,778	276	(2,552,654)
Fund balances, beginning of year	9,115,134	812,800	20,719	6,231,988
Fund balance, end of period	7,390,306	816,579	20,832	3,679,334

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2019 Through 4/30/2020

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A	Unit 5B
Revenues:				
Non-ad valorem assessments	364,355	5,367,062	397,966	374,909
Intergovernmental revenues	-	-	-	-
Investment income	1,380	74,033	1,390	1,133
Miscellaneous	-	-	-	-
Total Revenues:	365,735	5,441,095	399,356	376,042
Expenditures:				
Principal	-	-	-	-
Interest	92,106	1,955,331	71,891	24,364
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	3,644	53,671	3,984	3,766
Total Expenditures:	95,750	2,009,002	75,875	28,130
Excess (deficiency) of revenues over expenditures	269,985	3,432,093	323,481	347,912
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	-	-	-	-
(Discount)/Premuim on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	-	-
Total Payment to refunded bonds escrow agent	-	-	-	-
Total Other financing sources (uses):	-	-	-	-
Net change in fund balance	269,985	3,432,093	323,481	347,912
Fund balances, beginning of year	102,534	7,858,374	84,708	36,241
Fund balance, end of period	372,519	11,290,468	408,189	384,152

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2019 Through 4/30/2020

(In Whole Numbers)

	Unit 5D	Unit 9A	Unit 9B	Unit 16
Revenues:				
Non-ad valorem assessments	-	2,716,632	1,269,852	678,606
Intergovernmental revenues	-	-	-	-
Investment income	17	12,982	8,806	7,290
Miscellaneous	-	-	-	-
Total Revenues:	17	2,729,614	1,278,658	685,896
Expenditures:				
Principal	-	-	-	-
Interest	-	294,599	214,238	145,859
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	-	27,214	12,697	6,602
Total Expenditures:	-	321,814	226,934	152,461
Excess (deficiency) of revenues over expenditures	17	2,407,800	1,051,724	533,434
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(9,887)	-	-	-
Refunding debt Issued	-	-	-	-
(Discount)/Premuim on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	-	-
Total Payment to refunded bonds escrow agent	-	-	-	-
Total Other financing sources (uses):	(9,887)	-	-	-
Net change in fund balance	(9,870)	2,407,800	1,051,724	533,434
Fund balances, beginning of year	9,870	938,951	942,059	913,913
Fund balance, end of period	-	3,346,751	1,993,783	1,447,348

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2019 Through 4/30/2020

(In Whole Numbers)

	Unit 19	Unit 27B	Unit 43	Unit 44
Revenues:				
Non-ad valorem assessments	307,052	266,251	1,206,779	569,567
Intergovernmental revenues	-	-	-	-
Investment income	898	3,010	4,556	5,440
Miscellaneous	-	-	-	-
Total Revenues:	307,950	269,261	1,211,335	575,007
Expenditures:				
Principal	-	-	-	-
Interest	13,632	62,028	173,781	149,930
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	3,069	2,663	11,993	5,696
Total Expenditures:	16,701	64,691	185,774	155,626
Excess (deficiency) of revenues over expenditures	291,249	204,570	1,025,561	419,381
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	-	-	-	-
(Discount)/Premuim on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	-	-
Total Payment to refunded bonds escrow agent	-	-	-	-
Total Other financing sources (uses):	-	-	-	-
Net change in fund balance	291,249	204,570	1,025,561	419,381
Fund balances, beginning of year	22,692	372,760	539,630	677,821
Fund balance, end of period	313,941	577,331	1,565,191	1,097,202

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2019 Through 4/30/2020

(In Whole Numbers)

	Unit 45	Unit 46	Unit 53
Revenues:			
Non-ad valorem assessments	263,707	739,950	533,708
Intergovernmental revenues	-	-	-
Investment income	1,322	7,241	22,266
Miscellaneous	-	-	-
Total Revenues:	265,029	747,191	555,974
Expenditures:			
Principal	-	-	-
Interest	50,252	200,719	950,356
Debt issuance costs	-	-	-
Advance Refunding escrow agent	-	-	-
Other	2,687	7,400	5,337
Total Expenditures:	52,939	208,118	955,694
Excess (deficiency) of revenues over expenditures	212,090	539,073	(399,720)
Other financing sources (uses):			
Transfers in	-	-	-
Transfers out	-	-	-
Refunding debt Issued	-	-	-
(Discount)/Premuim on refunded debt	-	-	-
Special assessment bond proceeds	-	-	-
Payment to refunded bonds escrow agent	-	-	-
Payment to Refunded Debt	-	-	-
Total Payment to refunded bonds escrow agent	-	-	-
Total Other financing sources (uses):	-	-	-
Net change in fund balance	212,090	539,073	(399,720)
Fund balances, beginning of year	98,962	924,304	3,651,631
Fund balance, end of period	311,052	1,463,377	3,251,911

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual- General Fund (Cash Basis)
GEN - General Fund
From 10/1/2019 Through 4/30/2020

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	0.00	0.00	0.00
Intergovernmental revenues	7,279.33	0.00	7,279.33
Investment income	5,338.06	0.00	5,338.06
Miscellaneous	2,049.50	0.00	2,049.50
Total Revenues:	<u>14,666.89</u>	<u>0.00</u>	<u>14,666.89</u>
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	1,099,935.17	1,970,857.00	870,921.83
ENGINEERING FEES	29,750.00	70,000.00	40,250.00
LEGAL SERVICES	69,336.85	110,000.00	40,663.15
INSURANCE-GENERAL	211,411.60	216,965.00	5,553.40
PUBLIC INFORMATION	4,380.06	20,980.00	16,599.94
FUEL-VEHICLES	16,380.56	35,000.00	18,619.44
Other	735,580.51	1,447,637.00	712,056.49
Total Physical Environment	<u>2,166,774.75</u>	<u>3,871,439.00</u>	<u>1,704,664.25</u>
Capital outlay	119,737.06	132,500.00	12,762.94
Principal	0.00	16,884.00	16,884.00
Interest	1,961.02	3,922.00	1,960.98
Total Expenditures:	<u>2,288,472.83</u>	<u>4,024,745.00</u>	<u>1,736,272.17</u>
Excess (deficiency) of revenues over expenditures	<u>(2,273,805.94)</u>	<u>(4,024,745.00)</u>	<u>1,750,939.06</u>
Other financing sources (uses):			
Transfers in	2,392,000.49	4,024,745.00	(1,632,744.51)
Transfers out	0.00	0.00	0.00
Capital contributions from landowners	0.00	0.00	0.00
Proceeds from sales/disposals of capital assets	0.00	0.00	0.00
Total Other financing sources (uses):	<u>2,392,000.49</u>	<u>4,024,745.00</u>	<u>(1,632,744.51)</u>
Net change in fund balance	118,194.55	0.00	118,194.55
Fund balances, beginning of year	<u>1,015,641.25</u>	<u>0.00</u>	<u>1,015,641.25</u>
Total Fund balances, beginning of year	<u>1,015,641.25</u>	<u>0.00</u>	<u>1,015,641.25</u>
Fund balance, end of year	<u>1,133,835.80</u>	<u>0.00</u>	<u>1,133,835.80</u>

PROOF OF PUBLICATION STATE OF FLORIDA

PUBLIC NOTICE

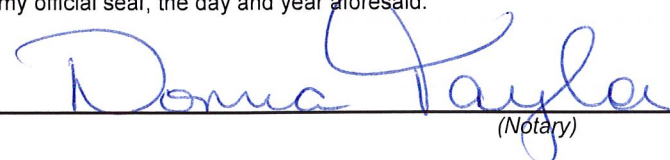
Before the undersigned authority, personally appeared Suzanne Casey, who on oath, says that he/she is a Legal Advertising Representative of The Palm Beach Post, a daily and Sunday newspaper, published in West Palm Beach and distributed in Palm Beach County, Martin County, and St. Lucie County, Florida;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

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

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

Signed 
(Legal Advertising Agent)

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

Signed 
(Notary)



Please see Ad on following page(s).

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

**NOTICE OF
ANNUAL MEETING SCHEDULE**

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

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

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

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

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

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

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

0000512617-01

Craft distillers were booming. Now they face bust.

By Clay Risen
The New York Times

For Todd Thrasher, it seemed like a sure bet. In October 2018, he opened a sprawling bar and rum distillery along the newly revitalized District Wharf in Washington, D.C., with three floors, space for 300 diners and 56 employees. He figured that with the area's heavy foot traffic and a booming local economy, his wager would pay off quickly.

And for a while, the bar, Tiki TNT, and the adjacent Potomac Distilling Company were a huge hit. Then came the coronavirus outbreak. In late March, Thrasher closed the bar and furloughed his entire staff, including himself. Though he is still distilling, he doesn't know how long he can stay in business.

"If nothing changes, I'd say I have until July," he said. "It's hard to build a brand when no one is buying."

The coronavirus recession has left no industry unaffected, but the one-two punch of shuttered bars and mass unemployment has hit craft distilling particularly hard. In a survey of its members by the American Craft Spirits Association, more than two-thirds say they may have to close permanently in the next few months.

The crisis isn't just threatening to decimate the industry; it is also reshaping its future. How can a sector that relies so heavily on bars, tasting rooms and face-to-face sales — not to mention customers willing to pay a premium for its products — move forward in an economy defined by social distancing and thinner wallets?

"There's going to be a lot of dead distilleries coming out of this," said Paul Hletko, founder and distiller of FEW Spirits, in Evanston, Illinois. "Even if you survive, the new normal is

going to be punishing for small brands."

For many distillers in the United States, 2020 was supposed to be a banner year. The craft-spirits boom was entering its second decade, and the number of distilleries had grown to more than 2,000. The sector employed about 25,000 people directly and supported 100,000 more jobs, according to an analysis by the American Craft Spirits Association. Sales grew by 27%, to \$4.8 billion, in 2018, the most recent data available.

"We were ready to announce at our upcoming national convention that the industry was growing by leaps and bounds," said Margie Lehrman, the association's president.

This blossoming industry was therefore uniquely vulnerable to the ravages of the coronavirus crisis. To make things worse, the market for craft spirits is centered in large cities and among millennial and younger consumers — all of which have been especially hurt by the sudden economic downturn.

"We were poised for this awesome surge," said Nicholas Jessett, a founder of MKT Distillery in Katy, Texas. "And now we can't go anywhere. We're stuck." His distillery sold most of its products through its tasting room, and Jessett was in negotiations with a distributor to get MKT's whiskey and gin into nearby Houston and other parts of Texas. But after the state shut down nonessential businesses, the distributor pulled out.

"It's difficult to see how we weather the storm when can't get to market," Jessett said. "I'm looking at the business and wondering how we're going to survive."

Like scores of distilleries around the country, MKT responded to the crisis by



Todd Thrasher at his bar, Tiki TNT, in Washington, D.C. on April 22. Thrasher had to close his bar and furlough his staff in late March. He also owns the adjacent Potomac Distilling Company. [GREG KAHN/NEW YORK TIMES]

making hand sanitizer, though this had its own complications, from navigating Food and Drug Administration regulations to figuring out how to find small plastic bottles. Almost all the distilleries are giving away the sanitizer free.

"At this point, everyone is tired of talking about the hand sanitizer story," said Heather Greene, a founder of Milam & Greene, a distillery outside Austin, Texas. "But it showed the importance of local distilleries."

Many small distillers worry that the crisis could aggravate some of the worrying trends that were already pressing on the industry — chiefly, a wave of consolidation, as private-equity groups and multinational companies buy distilleries like High West, Wyoming and Smooth Ambler. That will no doubt continue, Greene said, with investors scooping up distressed brands at fire-sale prices.

"I fear for the small distilleries," she said, adding that the landscape could look a lot

like the spirits industry after Prohibition and the Great Depression, in which a few large companies gobbled up dozens of formerly independent distilleries, often selling the facilities and keeping just the brands.

To avoid such a fate, craft distillers are pinning their hopes on regulators. Along with seeking federal emergency loans and tax relief, they are pushing states to loosen restrictions on how they get their products to market. This includes permission to ship directly to consumers, bypassing the expensive hurdles of going through a distributor, a step that Kentucky and Virginia took this month. Several other states have passed laws allowing restaurants to sell bottles online and cocktails to go.

The sudden deregulation wave is a welcome change, and one that the craft industry has been dreaming of for years. "All of a sudden, with very mild lobbying, these states allowed something that was not possible a few months ago,"

said Tom Mooney, the president of Westward Whiskey in Portland, Oregon.

This regulatory easing, if it becomes widespread and permanent — a big if, given opposition from distributors and other established interests — could have a profound effect on the future of craft distilling.

In one scenario, fewer regulations would lower the cost of entry for new distilleries, Campbell said. The craft industry is overwhelmingly white and wealthy, or at least well-capitalized.

"If we can make it easier for distilleries to get products to consumers, we'll see people who can't raise a million dollars in capital being able to open a new business," she said. New voices could, in turn, prompt more innovation into a potentially diverse category that is dominated by just a few spirits, like bourbon and gin.

Or the industry could turn inward and become even more exclusive. Direct-to-consumer sales could push the craft spirits industry to look more like the upper reaches of the wine industry, where consumers have to join clubs to get access to bottles.

"There are lots of craft distilleries that in the absence of regulation would have a list of buyers. They would ship to them, and the rest of us would never see them," said Mooney, of Westward.

Whichever path the industry takes, distillers say they expect a future with fewer of them, and much less money to go around. That might not be an entirely bad thing, if it forced distillers to set aside big expansion plans and focus instead on deepening their relationships with their communities. The craft-liquor industry may no longer be a gold rush, but that doesn't mean craft spirits will go away.

DAILY LAW JOURNAL

legal notice	notice to bid	notice to bid	public notice	public notice	public notice	
<p>ADVERTISEMENT FOR BID</p> <p>Sealed Bids will be received by the Board of County Commissioners, Palm Beach County, Florida, in the Office of Palm Beach County Engineering & Public Works Department, Roadway Production Division, located at 2300 North Jog Road, Third Floor, Room 3W-33, West Palm Beach, Florida, 33411-2745, up to 2:00 P.M., local time, and opened in the Third Floor Conference Room (3W-12) on Tuesday, June 16, 2020, for furnishing all Materials, Labor, Equipment and supplies necessary for the Construction of:</p> <p>SEMINOLE PRATT WHITNEY RD. FROM ORANGE BLVD. TO S. OF NORTHLAKE BLVD. & SEMINOLE PRATT WHITNEY RD. & NORTHLAKE BLVD. INTERSECTION IMPROVEMENTS</p> <p>PALM BEACH COUNTY PROJECT NOS. 1997511D & 1997512A3</p> <p>All conditions and requirements for Bid submission, specification, and award are contained in the Contract Documents, which are posted on the following Palm Beach County web site: https://pbcvssp.com/palm-beach.fl.us/web/app/vssp/AltSelfService</p> <p>To review the Contract Documents for this project, go to the above URL and click on the project hyperlink. Contractors may then download and print the Contract Documents (Plans, Specifications, Excel Proposal Forms, check list "with required forms" and any other related documents).</p> <p>Hard copy documents will be available at the Department for a non-refundable service fee of \$95.00. The Contractor shall contact Palm Beach County Roadway Production Division at (561) 684-4150 in advance to arrange for hard copies.</p> <p>All Bids shall be submitted in accordance with the Bid Documents, including but not limited to the General Provision Section 2 and accompanied by the documentation referenced therein.</p> <p>The Pre-Bid Meeting will be held on Thursday, May 28, 2020 at 10:00 A.M., via teleconference. Firms can call (561) 776-2160 and enter PIN: 962636 to attend. Attendance at this pre-bid meeting is highly recommended and strongly encouraged. To the extent you are unable to attend the pre-bid meeting, you may request and obtain an audio recording of the meeting by contacting Palm Beach County Roadway Production Division at (561) 684-4150.</p> <p>The Board of County Commissioners reserves the right to reject any or all Bids. By order of the Board of County Commissioners, Palm Beach County, Florida.</p> <p>ATTTEST: BOARD OF COUNTY COMMISSIONERS SHARONR. BOCK, CLERK&COMPTROLLER PALM BEACH COUNTY, FLORIDA DAVID RICKS, P.E., COUNTY ENGINEER Dave Kerner, Mayor 5-17, 5-24/2020 0000571816-01</p>	<p>Florida Aquifer (UFA) production wells for the Town of Jupiter (OWNER) located in Jupiter, Florida. The work as specified includes, but is not limited to permitting; mobilization; removal of portions of the existing wellhead; removal of the drop pipe, and appurtenances; well kill(s) as required; down-hole video and geophysical logging under static and flowing conditions; plumbness and alignment testing of existing well casings; acid treatment of the completion interval; removal and treatment of the residual spent acid water; purging of the well, flow testing, formation water treatment and disposal system (including temporary piping and pumps); reinstallation of the pump, drop pipe, wellhead ready for service; well face disinfection, purging and bacteriological clearance; demobilization and restoration of well sites; and completion of all required work to the extent the well facility has been successfully rehabilitated, returned to service and accepted by the OWNER based on the intent of the contract documents. Additional well maintenance and rehabilitation activities may also include miscellaneous welding, mechanical repairs, and all other items as outlined on the bid documents and all appurtenances necessary to complete the Work based on the intent of the contract documents. Bid Documents will be available on May 19, 2020 and may be examined and purchased at www.demandstar.com. Bid Documents can be downloaded for \$5.00 from Demandstar by signing up for a free agency subscription for the Town of Jupiter at www.demandstar.com. Hard copies of Bid Documents may also be purchased from Demandstar by visiting www.demandstar.com or emailing demandstar@onvia.com. Payment for Bid Documents is non-refundable.</p> <p>A pre-bid site visit will take place on Wednesday, May 27th, 2020 at 10:00 AM for interested bidders. The site visit will start at wellsite RO-2 located at 620 S. Central Boulevard, Jupiter, FL 33458 (Offsite Ground Storage and Face Service Pumping Facility). Attendance at the pre-bid site visit is not mandatory for submitting a bid. Interested parties are asked to wear face coverings and practice safe social distancing at the pre-bid site visit.</p> <p>Questions concerning the bid will be answered by addendum through Demandstar.com. All questions should be directed to Rebecca Wilder, P.E. in writing, via email rebeccaw@jupiter.fl.us (include Project Name in the subject of the email) or by fax (561) 747-5634. Email should be delivered with a Read Receipt requested to confirm successful receipt by the Town.</p> <p>Bidders are not required to be a plan holder of record with Demandstar.com; however, bidders are responsible to obtain complete sets of bidding documents in preparation of submitting a bid. Bid Security in the amount of five percent (5%) of the Bid must accompany each bid in accordance with the Instructions to Bidders.</p> <p>The Town of Jupiter reserves the right to waive any irregularities and to reject any and all bids. The Town of Jupiter is an equal opportunity employer.</p> <p>By Order of the Town Council, Town of Jupiter Sally Boylan, Town Clerk PUBLISHED: Palm Beach Post DATE: May 17, 20 0000571931-01</p>	<p>Town of Jupiter 210 Military Trail Jupiter, FL 33458 June 16, 2020 at 2:00 PM Chemical Bid for: [INSERT CHEMICAL BID] (W2105)[INSERT LETTER]</p> <p>The nature and scope of this project is: Supply the Town of Jupiter Utilities Water Treatment Plant with one or more of the following chemicals for use in the treatment of drinking water: liquid chlorine, sulfuric acid, sodium hydroxide (caustic), corrosion inhibitor, nanofiltration antiscalant, and anhydrous ammonia for a period of one year beginning October 1, 2020 through September 30, 2021 in accordance with the contract specifications. Each bid includes an alternate Bid Item to supply the chemical(s) for a three year guaranteed unit price. Each of the chemicals will be supplied under separate contracts. All bids must be on a Unit Price basis (F.O.B.) on the Proposal Form.</p> <p>Bid Documents will be available on May 18, 2020 at www.demandstar.com. Bid Documents can be downloaded for \$5.00 by signing up for a free agency subscription for the Town of Jupiter at www.demandstar.com. Hard copies may be purchased from www.demandstar.com or by emailing demandstar@onvia.com.</p> <p>All questions concerning the bid will be answered by addendum through Demandstar.com. Questions shall be directed to Paul Jurczak, Utilities Facilities Manager, in writing by fax (561) 743-8733 or email paulj@jupiter.fl.us (with Project Name in the subject of the email). Emails should be delivered with a Read Receipt requested to confirm successful receipt by the Town.</p> <p>The Town of Jupiter reserves the right to waive any irregularities and to reject any and all bids. The Town of Jupiter is an equal opportunity employer.</p> <p>By Order of the Town Council, Town of Jupiter Sally Boylan, Town Clerk PUBLISHED: Palm Beach Post DATE: May 17, 2020 0000571922-01</p>	<p>HISTORIC PRESERVATION BOARD MEETING AGENDA CITY OF WEST PALM BEACH Tuesday, May 26, 2020</p> <p>TIME: 5:00 p.m.</p> <p>PLACE: Due to COVID-19, and pursuant to Florida's Executive Order 20-69, and City of West Palm Beach's Executive Orders 2020-05 and 2020-09, the meeting will be held virtually via Zoom video conferencing.</p> <p>The Public Hearing will be streamed live and available for viewing in the City Commission Chambers located at City Center - 401 Clematis Street, provided that social distancing will be required. The ability to make public comment will be available in the adjacent Flagler Gallery.</p> <p>If you prefer to access the meeting remotely, you may do so through Zoom via the following:</p> <ul style="list-style-type: none"> Web: https://zoom.us/j/93487030279 Telephone: 888.475.4499 (Toll Free) or 877.853.5257 (Toll Free) Webinar ID: 934 8703 0279 <p>Or through the usual media channels:</p> <ul style="list-style-type: none"> Live on WPB TV18 (Comcast) Video or Email: Submit a video recording or email to HPBPUBLICCOMMENT@wpb.org Online Comment Form: www.wpb.org/publiccomments If accessing the meeting via Zoom, you may also offer public comment through the "Q&A" feature (not available if you're only connected by phone) or using the "Raise Hand" feature (Press *9 if you're only connected by phone). <p>Accessing the meeting through Zoom does not require the purchase or download of additional software or equipment.</p> <p>For those participating remotely and wishing to make public comment (not to exceed three minutes) either before or during the meeting, comments may be submitted via the following:</p> <ul style="list-style-type: none"> Voicecall: (561) 320-3872 Video or Email: Submit a video recording or email to HPBPUBLICCOMMENT@wpb.org Online Comment Form: www.wpb.org/publiccomments If accessing the meeting via Zoom, you may also offer public comment through the "Q&A" feature (not available if you're only connected by phone) or using the "Raise Hand" feature (Press *9 if you're only connected by phone). <p>1. Call to Order/Roll Call</p> <p>2. Approval</p> <p>a. Agenda for May 26, 2020 b. Minutes for April 28, 2020</p> <p>3. Report of the Historic Preservation Planner</p> <p>a. Staff approvals (level 1, 2, zoning) b. General communications/2020 Preservation Awards</p> <p>4. Remarks by the Chairperson/Declaration of Ex-Parte Communication</p> <p>5. Public Comment/Swearing in of Speakers</p> <p>6. Continued Cases</p> <p>7. Consent Cases</p> <p>7.1 Case No. 20-35 227 Greydon Dr Requested Action: Ad Valorem Preconstruction - Additions Location: 227 Greydon Drive Property Owner: Jeff and Hayley Sheldon Applicant: Smith Kellogg Architecture, Inc. Commission District: District 3, Commissioner Christy Fox Historic District: Prospect Park/ Southland Park Case Manager: Friederike Mittner, City Historic Preservation Planner Ph: 561-822-1457 Email: fmittner@wpb.org</p> <p>8.1 Continued Cases 8.1 Case No. 20-28 3308 Washington Road Requested Action: Demolition/New Construction Location: 3308 Washington Road Property Owner: 3308 WASH LLC Applicant: Stephan A. Yeckes</p>	<p>Commission District: District 3, Commissioner Christy Fox Historic District Prospect/Southland Park Case Manager: Aaron Borngaber, Historic Preservation Planner Location: 814 Upland Road Property Owner: Les and Dianne Otis Applicant: Richard Davis - Shoreline Designs Commission District: District 5, Commissioner Christina Lambert Historic District Flamingo Park Case Manager: Friederike Mittner, City Historic Preservation Planner Ph: 561-822-1457 Email: fmittner@wpb.org</p> <p>9. New Business 9.1 Case No. 20-34 814 Upland Road Requested Action: Addition Location: 814 Upland Road Property Owner: Les and Dianne Otis Applicant: Richard Davis - Shoreline Designs Commission District: District 5, Commissioner Christina Lambert Historic District Flamingo Park Case Manager: Friederike Mittner, City Historic Preservation Planner Ph: 561-822-1457 Email: fmittner@wpb.org</p> <p>9.2 Case No. 20-33 325 Valencia Road Requested Action: Alterations - Windows Location: 325 Valencia Road Property Owner: Richard Hedlund Applicant: Statewide Windows and Doors, Inc. Commission District: District 3, Commissioner Christy Fox Historic District El Cid Case Manager: Aaron Borngaber, Historic Preservation Planner Ph: 561-822-1428 Email: aborngaber@wpb.org</p> <p>10. Adjournment of Meeting All interested parties may appear at the above Public Hearing at the stated time and place and be heard with respect thereto. Please be advised that should any interested person seek to appeal any decision made by the Historic Preservation Board with respect to any matter considered at such hearing, such person will need to ensure that a verbatim record of the proceedings are made, which record includes the testimony and evidence upon which that appeal is to be based. The hearing may be continued from time to time which may be necessary. In accordance with the provisions of the Americans with Disabilities Act (ADA), persons in need of a special accommodation to participate in this proceeding shall, within three working days prior to any proceeding, contact the City Clerk at 393's office, 401 Clematis Street, West Palm Beach, Florida 33401, (561) 822-1200.</p> <p>Exact legal descriptions of the property involved may be obtained from the City of West Palm Beach Planning Department. 5-17/2020 0000571846-01</p>	<p>The Meeting to the District's administrative office located at 359 Hiatt Drive, Palm Beach Gardens, Florida or by email to susan@npbcd.org. To attend the Board Meetings using ZOOM, please review the May 27, 2020 Board Meeting agenda located at www.npbcd.org/board-meetings for the method of access. If you have any questions about ZOOM, access to it or the conduct of the Meeting, please contact the Northern administrative office at office@npbcd.org.</p> <p>If the Governor's authorization for the use of virtual meetings in place of physical quorum meetings should lapse before the May 27, 2020 Meeting, the Meeting will be held on the same date and time but at the District's administrative office located at 359 Hiatt Drive, Palm Beach Gardens, Florida.</p> <p>If a person decides to appeal the decision of the Board of Supervisors with respect to any matter considered at the Public Board Meetings herein referred, 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. Any evidence, testimony, and argument which is offered utilizing CMT shall be afforded equal consideration as if it were offered in person, and shall be subject to the same objections.</p> <p>Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodation to participate in this proceeding should contact the District at (561) 624-7830 at least 48 hours prior to the date of the proceeding.</p> <p>Board of Supervisors Northern Palm Beach County Improvement District 5-10, 5-17/2020 0000570822-01</p>	<p>NOTICE OF PUBLIC HEARING</p> <p>THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY WILL CONDUCT A PUBLIC HEARING ON JUNE 2, 2020 AT 9:30 A.M., IN THE JANE M. THOMPSON MEMORIAL CHAMBERS, ROBERT WEISMAN PALM BEACH COUNTY GOVERNMENTAL CENTER, SIXTH FLOOR, 301 N. OLIVE AVENUE, WEST PALM BEACH, FLORIDA TO CONSIDER:</p> <p>AB54167 VALENCIA COVE SOUTH PLAT ONE: ABANDONING ANY PUBLIC INTEREST IN A PORTION OF THE 10-FOOT WIDE UTILITY EASEMENT, LYING WITHIN TWO LINEAR PARKWAY TRACTS AS SHOWN ON THE PLATS OF VALENCIA COVE AGR-PUD SOUTH PLAT ONE, RECORDED IN PLAT BOOK 121, PAGES 58 THROUGH 77, AND VALENCIA COVE AGR-PUD - SOUTH PLAT THREE, RECORDED IN PLAT BOOK 122, PAGES 179 THROUGH 183, PUBLIC RECORDS OF PALM BEACH COUNTY LOCATION: EAST OF LYONS ROAD AND 2.6 MILES SOUTH OF BOYNTON BEACH BOULEVARD; COMMISSION DISTRICT 5 - SECTION 5, TOWNSHIP 46, RANGE 42.</p> <p>ALL INTERESTED PARTIES ARE INVITED TO ATTEND AND BE HEARD. IF YOU HAVE ANY QUESTIONS REGARDING THE PUBLIC HEARING OR WOULD LIKE TO SEE THE LEGAL PROPERTY DESCRIPTION, CONTACT THE LAND DEVELOPMENT DIVISION 561-684-4023.</p> <p>DAVID RICKS, P.E. COUNTY ENGINEER 5-17/2020 0000571938-01</p>

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