



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

REGULAR MEETING AGENDA
ADMINISTRATIVE BUILDING AND EOC
359 HIATT DRIVE
PALM BEACH GARDENS, FLORIDA
July 28, 2021
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes – June 23, 2021 Regular Meeting
- 5) Comments from the Public for Items not on the Agenda
- 6) **Consent Agenda (Ask for Public Comment before approving Consent Agenda)**
 - a) Unit No. 16 - Palm Beach Park of Commerce
Consider Seventeenth Addendum to Law Enforcement Service Agreement – Sheriff of Palm Beach County
 - b) Unit No. 18 – Ibis Golf & Country Club
Consider Encumbrance Modification to Data Flow Systems, Inc.
 - c) Unit No. 45 – Paseos
Consider Purchase Order to Flying Scot, Inc.
 - d) Unit No. 53 – Arden
Consider Authorization to Close Cost of Issuance Trust Account
 - e) Payment Requests
- 7) **Regular Agenda**
 - a) Unit No. 2C – Alton
 - i) Status Report
 - ii) Consider Change Order to J.W. Cheatham, LLC (CO No. 1)
Ask for Public Comment
 - b) Unit No. 53 – Arden
Status Report

c) General

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

Ask for Public Comment

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

Ask for Public Comment

8) Miscellaneous Reports:

- a) Engineer

- b) Attorney

- c) Executive Director - Public & Community Relations Report

9) Receive and File

10) Comments from the Board

11) Adjourn

Please note the following upcoming meetings:

August 25, 2021 – 8:00 a.m.- Regular Meeting

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

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 06/23/21**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:03 a.m. on June 23, 2021, in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida.

1) ROLL CALL

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

Also present were Deputy Director Dan Beatty; Finance Director Katie Roundtree; District Clerk Susan Scheff; Director of Operations Ken Roundtree; Capital Construction/Permits Administrator Tim Helms; Programs and Facilities Maintenance Administrator Jared Kneiss; Staff Engineer Kim Leser; Staff Biologist Sam Payson; Environmental Tech Lucas Schaffer; Todd Olsen of Aquatic Vegetation Control, Inc; Lara Donlon of Torcivia, Donlon, et al.; and Sam Graybill of Kimley Horn and Associates, Inc.

2) ESTABLISHMENT OF A QUORUM

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

3) ADDITIONS OR DELETIONS TO THE AGENDA

Mr. Beatty stated that Staff requests Consent Agenda Item a) for Unit No. 3 be moved to Regular Agenda Item a.1) after the Unit No. 2C Item, and the request was approved.

4) APPROVAL OF MINUTES

A **motion** was made by Ms. Baker, seconded by Mr. Block and unanimously passed approving the Minutes of the May 26, 2021 Regular Meeting.

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

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

6) CONSENT AGENDA

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

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

- a) ~~Unit No. 3 – Horseshoe Acres/Square Lake
Consider Second Amendment to Maintenance Agreement
(Moved to Regular Agenda as noted above)~~
- b) Unit Nos. 9A/9B - Abacoa I and II
Consider Renewal of Annual Service Contract and Change Order No. 3 – Tree Huggers Landscaping & Nursery, LLC
- c) Unit No. 11 – PGA National
 - i) Consider Purchase Order to Ferreira Construction Southern Division Co., Inc.
 - ii) Consider Ratification of Acceptance of Quit Claim Deed
- d) Unit No. 31 – BallenIsles Country Club
 - i) Consider Purchase Order to Straight Ahead Construction, Inc.
 - ii) Consider Second Amendment to Sale and Purchase Agreement
- e) Multi-Unit
 - i) Consider Renewal of Annual Service Contract and Change Order No. 3 – Aquatic Vegetation Control, Inc. (Aquatic Weed Control and Marsh Maintenance)
 - ii) Consider Renewal of Annual Service Contract and Change Order No. 9 – Aquatic Vegetation Control, Inc. (Preserve Maintenance)
 - iii) Consider Renewal of Annual Service Contract and Change Order No. 8 – Clarke Aquatic Services (Aquatic Weed Control – Rural Areas)
 - iv) Consider Renewal of Annual Service Contract and Change Order No. 11 – Future Horizons (Aquatic Weed Control – Urban Areas)
 - v) Consider Renewal of Annual Service Contract and Change Order No. 2 – The Grassroots Corporation (Landscape Maintenance)
 - vi) Consider Renewal of Annual Service Contract and Change Order No. 7 – The Grassroots Corporation (Mowing)

- f) General
Consider Renewal of Annual Service Contracts

- g) Payment Requests

copies of which are contained in applicable Northern files.

7) REGULAR AGENDA

a) UNIT OF DEVELOPMENT NO. 2C – ALTON

Status Report

Mr. Beatty began his report by showing the Board the unit map. He then displayed a site plan and aerial photo which delineated Parcel D followed by several aerial photos of the construction progress within that parcel. He also showed the Board a couple of photos of the Artistry project, noting that the final phase of Artistry is expected to be bid by the end of the year.

Mr. Block inquired about the previous flooding issues within Artistry and Mr. Beatty advised that those issues were dealt with during the preserve project. Mr. Lawson stated that Staff has asked that one or two additional buffer drains be added in the Phase 3 design.

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

a.1) UNIT OF DEVELOPMENT NO. 3 – HORSESHOE ACRES/SQUARE LAKE Consider Second Amendment to Maintenance Agreement

Mr. Edwards explained that the proposed Second Amendment to the Maintenance Agreement was previously brought to the Board to address the mowing issue. He stated that the proposed document was then presented to the Steeplechase Neighborhood Improvement District (SNID) for finalization and acceptance. Mr. Edwards reported that there were a few versions of the document in circulation, so he has been in contact with SNID counsel in the past couple of days to clear up the confusion. He stated that the redlined version that was handed out to the Board today is the final version, noting that the redlining

displays what changes have been made to the document since it was sent to SNID. He briefly reviewed the changes and noted that approval is recommended.

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

A **motion** was made by Ms. Baker, seconded by Mr. Block and unanimously passed approving the newly submitted Second Amendment to the Maintenance Agreement with Steeplechase Neighborhood Improvement District.

**b) UNIT OF DEVELOPMENT NO. 11 – PGA NATIONAL
Consider Renewal of Annual Service Contract and Change Order No. 1 – Aquatic Vegetation Control, Inc.**

Mr. Beatty stated that this is an Aquatic Weed Control and Marsh Maintenance contract that was awarded to Aquatic Vegetation Control, Inc. (AVC) some time ago, and they are requesting a 10% increase for the annual renewal for fiscal year 2021/2022. He explained that AVC has not requested an increase since 2017, noting that if AVC had requested a 3% increase per year, the contract price would essentially be at the same price that they are requesting now. He further explained that the increase has been requested to cover additional labor expense and fuel costs.

Mr. Beatty reported that a representative from AVC is in attendance if the Board has any questions, and he advised that Staff recommends approval of the annual contract and the requested price increase.

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

A **motion** was made by Ms. Baker, seconded by Mr. Block and unanimously passed approving Change Order No. 1 to Aquatic Vegetation Control, Inc. to renew its annual contract for the period October 1, 2021 through September 30, 2022, and to increase the contract by \$57,082.00.

**c) UNIT OF DEVELOPMENT NO. 43 – MIRASOL
Consider Purchase Order to Construction Technologies, Inc.**

Mr. Beatty stated that this is an item that Staff intended to include in next year's Capital Improvement Plan, but after recent inspections of the master fuel tank at the Mirasol Master Pump Station, it is recommended that Northern accelerate the replacement of the tank to avoid a possible fuel leak. He showed the Board some photos of the aboveground storage tank and its location. He noted that the inspection revealed some surface cracks in the concrete walls of the tanks. There have been no leaks and none are anticipated, but Staff would like to move forward now instead of waiting until October 1, 2021.

He reported that quotes were solicited from three of Northern's Annual Contractors for the proposed work. He further reported that the only bid received was from Construction Technology, Inc. in the amount of \$89,300.00 and Staff recommends approval.

Mr. Boykin asked if this was a gas-powered pump, and Mr. Beatty advised that this tank holds diesel fuel for the backup generator. Mr. Boykin then asked if any batteries are used, and Mr. Beatty advised that some solar cells are used to run the telemetry in certain areas, but too much power is required for such usage in this case.

Mr. Salee asked what happened since this is a physical structure with a known expected lifetime, and Mr. Beatty advised that the tank is almost 30 years old and has held up through its expected lifetime.

Mr. Boykin asked if the tank was concrete, and Mr. Beatty advised that it is a steel tank encased in double wall concrete, meeting the regulations for secondary containment.

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

A **motion** was made by Ms. Baker, seconded by Mr. Block and unanimously passed approving the Purchase Order No. 21-550 to Construction Technology, Inc. in the amount of \$89,300.00.

d) UNIT OF DEVELOPMENT NO. 53 – ARDEN

i) Status Report

Mr. Beatty stated that there is nothing to report at this time. He anticipates having some construction progress photos at the next Board Meeting.

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

ii) Consider Acceptance of Water Management Easement

Mr. Lawson stated that this item is housekeeping in nature. He explained that it is a Water Management Easement for an outfall pipe that transverses Tract O-1, which is owned by the Arden Homeowners Association, Inc. (HOA). He stated that Northern requires an easement associated with each of those outfalls. He further stated that this Water Management Easement meets that requirement and Staff recommends approval.

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

A **motion** was made by Ms. Baker, seconded by Mr. Block and unanimously passed accepting the Water Management Easement.

iii) Consider Purchase Orders to Michael B. Schorah & Associates, Inc. (2)

Mr. Lawson stated that this item is related to Parcels G-North and H-South, noting that Michael B. Schorah & Associates, Inc. submitted a proposal for Construction Phase Services, including materials testing, in the amount of \$136,259.25. He explained that Northern is separating the work into two separate Purchase Orders, Purchase Order No. 21-581 for Materials Testing in the amount of \$39,359.25 and Purchase Order No. 21-582 for Construction Phase Services in the amount of \$96,900.00. He stated that approval of both Purchase Orders is recommended.

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

A **motion** was made by Ms. Baker, seconded by Mr. Block and unanimously passed approving Purchase Order No. 21-581 for Materials Testing in the amount of \$39,359.25 and Purchase Order No. 21-582 for Construction Phase Services in the amount of \$96,900.00 to Michael B. Schorah & Associates, Inc.

iv) Consider Non-Interference Agreement

Mr. Lawson stated that this item is another step in the process prior to consideration of the Award of Contract for Parcels G-North and H-South. He explained that this is a Non-Interference Agreement which is similar to those approved by the Board in the past when both public and private works are taking place in the same vicinity. He further stated that the Non-Interference Agreement establishes that Northern's work will take precedence over the private work, should there be a conflict. He noted that this Non-Interference Agreement has been approved for every project within this parcel thus far and it has not changed in form.

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

A **motion** was made by Ms. Baker, seconded by Mr. Block and unanimously passed approving the Non-Interference Agreement with Highland Dunes Associates Property LLC.

v) Consider Award of Contract to Centerline Utilities, Inc.

Mr. Lawson stated that the last item for this project is the Award of Contract for the construction of the Parcels G-North and H-South Improvements within Arden. He reported that three companies picked up plans, but only two bids were received. The bids for the public improvements ranged from \$2,945,661.72 from Centerline Utilities, Inc. to \$3,117,478.50 from CK Development. He explained that Centerline was also the low bidder for the associated private improvements and will be entering into a separate agreement with the Developer.

He stated that Staff recommends approval of Purchase Order No. 21-580 in the amount of \$2,945,661.72 to Centerline Utilities, Inc., noting that they have done a lot of work in this development and Staff has been very pleased with their success.

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

A **motion** was made by Ms. Baker, seconded by Mr. Block and unanimously passed approving Award of Contract for Construction and Purchase Order No. 21-580 in the amount of \$2,945,661.72 to Centerline Utilities, Inc.

e) GENERAL

i) Consider TRIM Resolution for Proposed Fiscal Year 2021-2022 Annual Budget (2021-06)

Ms. Roundtree stated that this is the next step in the budget approval process for fiscal year 2021/2022, noting that Staff has now received and reviewed the 2021 tax roll from the Property Appraiser's Office. She noted that there were some minor changes with only three larger changes of note. The first was a request by the landowners within Unit of Development No. 12A, Gardens Hunt Club Sub-Unit to remove a proposed additional aerator, which removal resulted in a 3% decrease from the prior year. She stated that the other changes of note involved increases to undeveloped property within Units of Development Nos. 2C, Alton and 53, Arden due to platting changes within each of these units.

Ms. Roundtree reported that Mr. Edwards has prepared Resolution No. 2021-06 which approves the TRIM ("Truth in Millage") rates and allows for changes to the Proposed Budget for Fiscal Year 2021/2022, if necessary.

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

A **motion** was made by Ms. Baker, seconded by Mr. Block and unanimously passed approving the Proposed Budget for Fiscal Year 2021/2022 and Resolution 2021-06 for adoption of the Proposed Budget and Assessment Rates for TRIM.

ii) Consider Seventeenth Amendment to Employment Agreement

Mr. Beatty stated that the Seventeenth Amendment to Mr. Bardin’s Employment Agreement is in the Board materials and it renews the contract for the period of October 1, 2021 through December 31, 2021, with the understanding that the Agreement may end prior to December 31, 2021, in order to coincide with the commencement of Mr. Beatty’s contract.

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

A **motion** was made by Ms. Baker, seconded by Mr. Block and unanimously passed approving the Seventeenth Amendment to Employment Agreement, as presented.

8) MISCELLANEOUS REPORTS

a) ENGINEER

Mr. Lawson had nothing to report.

b) ATTORNEY

Mr. Edwards reminded the Board to submit their 2020 Form 1 Statements.

c) EXECUTIVE DIRECTOR

The Public and Community Relations Report is included in the Board materials for review.

9) RECEIVE AND FILE

The following items were presented to be received and filed:

- Assessment Collection Status as of June 15, 2021;
- Northern Monthly Financial Reports; and
- Proof of Publication of Meeting Notice

copies of which are contained in Northern’s records.

10) COMMENTS FROM THE BOARD

Ms. Baker stated that she attended the Florida Association of Special Districts Conference and she congratulated Staff on the Safety Award that she and Jay Kneiss accepted on Northern's behalf.

11) ADJOURN

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

President

Assistant Secretary



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EXECUTIVE SUMMARY

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

DATE: July 28, 2021

FROM: Katie Roundtree, Finance Director

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

RE: Unit of Development No. 16 – Palm Beach Park of Commerce
Consider Seventeenth Addendum to the Law Enforcement Service Agreement

Background

Northern’s Budget for Unit No. 16 – Palm Beach Park of Commerce includes funding for a Law Enforcement Service Agreement between Northern and the Sheriff of Palm Beach County. The term of the Seventeenth Addendum to the Agreement is for one year beginning October 1, 2021. Northern Staff has routine meetings with Palm Beach Park of Commerce representatives to discuss maintenance issues and levels of service. The Landowner’s management company has informed Northern Staff that they are pleased with the Sheriff’s services and would like Northern to renew the contract. The attached amendment reflects a two percent (2%), or \$5,421, increase over the prior year. The new contract amount is \$276,493.00.

Fiscal Impact

This expense is included in the proposed Fiscal Year 2021/2022 Budget.

Recommendation

Northern Staff recommends the Board approve the Seventeenth Addendum to the Law Enforcement Service Agreement.

SEVENTEENTH ADDENDUM TO THE LAW ENFORCEMENT SERVICE AGREEMENT
SHERIFF RIC L. BRADSHAW AND NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

This Seventeenth Addendum to the Law Enforcement Service Agreement is made by and between Northern Palm Beach County Improvement District (hereinafter referred to as "District"), representing an independent special district, located in Palm Beach County, and Ric L. Bradshaw, Sheriff of Palm Beach County, Florida (hereinafter referred to as "Sheriff"). District and the Sheriff shall hereinafter be referred to as the "Parties."

WHEREAS, the Parties executed a Law Enforcement Service Agreement effective January 01, 2005, a First Addendum Effective January 01, 2006, a Second Addendum Effective January 01, 2007, a Third Addendum effective January 01, 2008, a Fourth Addendum effective January 01, 2009, a Fifth Addendum effective January 01, 2010, a Sixth Addendum effective January 01, 2011, a Seventh Addendum effective January 01, 2012, an Eighth Addendum effective January 01, 2013, a Ninth Addendum effective January 01, 2014, a Tenth Addendum effective January 01, 2015, an Eleventh Addendum effective October 01, 2015, a Twelfth Addendum effective October 01, 2016, a Thirteenth Addendum effective October 01, 2017, a Fourteenth Addendum effective October 01, 2018, a Fifteenth Addendum effective October 01, 2019, and a Sixteenth Addendum effective October 01, 2020, (the "Agreement"), by which the Sheriff agreed to perform law enforcement services; and

WHEREAS, the Parties wish to renew said Agreement for an additional twelve (12) months, effective October 01, 2021.

NOW, THEREFORE, in consideration of the mutual covenants herein contained the receipt and sufficiency of which are hereby acknowledged, it is agreed upon as follows:

1. In accordance with Section 4 of the Law Enforcement Service Agreement, the Parties have agreed to renew the Agreement for an additional twelve (12) month term. The term of this renewal is October 01, 2021 through September 30, 2022.
2. Section 5 of the Law Enforcement Service Agreement is amended as to the cost as follows: The total cost of personnel and equipment shall be \$276,493.00. Monthly payments shall be \$23,041.08. The last monthly payment shall be \$23,041.12.
3. In all other respects and unless otherwise stated, the terms and conditions of the Agreement, including prior Addendums, shall continue unchanged and in full force and effect.

IN WITNESS WHEREOF, the Parties hereto have executed this Addendum to the Agreement as of the last date all signatures below are affixed.

**PALM BEACH COUNTY
SHERIFF'S OFFICE**

**NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT**

BY: _____
Ric L. Bradshaw

BY: _____
Matthew J. Boykin

Title: Sheriff

Title: Board President

Witness: _____
Ronald Mattino, Major

Witness: _____
O'Neal Bardin, Jr., Executive Director

DATE: _____

DATE: _____



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EXECUTIVE SUMMARY

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

DATE: July 28, 2021

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

THROUGH: O'Neal Bardin Jr., Executive Director

RE: Unit of Development No. 18 – Ibis Golf & Country Club
Consider Encumbrance Modification to PO No. 21-10 to Data Flow Systems (DFS)
Telemetry Component Upgrade and Replacement

Background

In October 2020, Northern's Board approved Purchase Order No. 21-10 to DFS for Telemetry Component Upgrade and Replacement at the Ibis East and West Pump Stations in the amount of \$34,875.00. During the project, it was determined that replacement of additional components was necessary in order to complete the telemetry upgrade. The cost of these additional components is \$4,780.00 which exceeds 10% of the original Purchase Order amount, requiring Board of Supervisor's approval.

Fiscal Impact

Funding is available in the 2020/2021 maintenance budget for Unit of Development No. 18, Ibis.

Recommendation

Northern Staff recommends Board approval of the referenced Encumbrance Modification to Purchase Order No. 21-10 in the amount of \$4,780.00.



**Northern Palm Beach County
Improvement District**

Purchase Order No. 21-10-1

Encumbrance Modification

Vendor :146

DATA FLOW SYSTEMS, INC.

605 N JOHN RODES BLVD
MELBOURNE, FL 32934-9105
Phone - / Fax -

Comments

This project was budgeted in 20/21- The price came in about 6,000 higher than expected. Please use 19/20 excess fund balance to fund deficit- KRRWe have installed the back planes and we tried to use existing cards. That did not work so, the overall project needs an additional \$4,780.00- Please use reserves to fund.- KRRLH - Sufficient fund balance available to cover unfavorable variance

Document Information

Document Date 06/23/2021
Required Date 06/23/2021
Prepared By Mason R. Keith
Workflow ID 07
Status Board 2 Documents
Description Encumbrance Modification for 21-10

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	1801	54610	Required cards	4,780.00	4,780.00

Total : \$4,780.00

Approval Information

SUSAN P. SCHEFF	Board	07/14/2021 2:47 PM
ONEAL BARDIN JR.	Executive Director	07/02/2021 9:26 AM
KATHLEEN E. ROUN	Finance Director	06/25/2021 10:44 AM
LAURA L. HAM	Budget Manager	06/24/2021 1:38 PM
CLIFFORD D. BEAT	Deputy Director	06/24/2021 9:14 AM
KENNITH R. ROUN	Department Manager	06/23/2021 8:37 AM
Mason R. Keith	Requester	06/23/2021 8:17 AM
Mason R. Keith	Requester	06/23/2021 8:13 AM
Mason R. Keith	Requester	06/23/2021 8:03 AM
Mason R. Keith	Requester	06/23/2021 7:56 AM

This Purchase Order Authorizes the purchase of the items or services in the quantities and the amounts specified above by the purchaser identified above on the presentation of proper identification at time of purchase. The Purchase Order number must appear on billing invoices and packages and billing of the purchase must be submitted to the address shown above. NPBCID is exempt from payment of State sales tax under Exemption 85-8012560376C-1 Exp. 5-31-23. Annual Contracts-Work shall be completed in accordance with existing Agreement between Northern and Vendor listed herein. Payment shall be in accordance with said agreement, attached scope and budget. Payment for work shall not exceed the herein authorized fee without an approved written change to this Purchase Order.



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EXECUTIVE SUMMARY

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

DATE: July 28, 2021

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

THROUGH: O'Neal Bardin Jr., Executive Director

RE: Unit of Development No. 45 - Paseos
Consider Purchase Order No. 21-611 to Flying Scot, Inc.
Sidewalk Repairs and Replacement

Background

During routine inspections of Northern's sidewalks within Paseos, it was determined that approximately 3,200 square feet of sidewalk within multiple areas of Northern's Road Right-of-Way are in need of replacement.

A request for quotations was sent to three of Northern's General Services contractors. Flying Scot Inc. submitted the only bid in the amount of \$59,248.00. Flying Scot's unit price per square yard was compared to competitive bids for other projects and found to be among the lowest. Flying Scot, Inc. has satisfactorily completed similar projects in the past for Northern.

Fiscal Impact

The cost of this project is included in the 2020/2021 budget for repair and maintenance services for Unit of Development No. 45, Paseos.

Recommendation

Northern Staff recommends Board approval of the referenced Purchase Order No. 21-611 to Flying Scot, Inc. in the amount of \$59,248.00.

**BID FORM FOR
PASEOS SIDEWALKS REPAIRS
Unit No.45**

FLYING SCOT

**FLORIDA PAVEMENT
No Bid**

**Wynn & Sons
No Respond**

Item	Description	Unit	QTY.
1	MOBILIZATION: Includes three phases	LS	1
2	LABOR	SF	3,224
3	SITE RESTORATION	LS	1
4	MOT	LS	1
5			
6			
7			
8			
9			
10			

Unit Cost	Item Cost
\$4,500	\$4,500.00
\$14.50	46,748.00
\$4,500.00	4,500.00
\$3,500.00	3,500.00
	-
	-
	-
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	\$0.00
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-

Unit Cost	Item Cost
	\$0.00
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-

Total Bid Price

\$59,248.00

\$0.00

\$0.00



**Northern Palm Beach County
Improvement District**

Purchase Order
No.

21-611

Purchase Order

Vendor :900

Flying Scot, Inc.

11924 W. Forest Hill Blvd.
#10A-386
Wellington, FL 33414

Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 06/21/2021
Required Date 07/01/2021
Prepared By JORGE I. SANTOS

Workflow ID 07
Status Board 2 Documents
Description U45, PASEOS REMOVE AND REPLACE
DAMAGE SIDEWALKS

Change Order 0

Project No
Invoice to Y
follow

Comments : LH: Adequate fund balance available to fund unfav budget variance. Safety issue.

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	4501	54611	U45, PASEOS REMOVE AND REPLACEDAMAGE SIDEWALKS	59,248.00	59,248.00

Total : \$59,248.00

Approval Information

SUSAN P. SCHEFF	Board	07/14/2021 2:42 PM
ONEAL BARDIN JR.	Executive Director	07/02/2021 9:25 AM
KATHLEEN E. ROUN	Finance Director	06/22/2021 3:49 PM
LAURA L. HAM	Budget Manager	06/22/2021 2:55 PM
CLIFFORD D. BEAT	Deputy Director	06/22/2021 2:45 PM
KENNITH R. ROUN	Department Manager	06/22/2021 2:41 PM
JORGE I. SANTOS	Requester	06/22/2021 12:36 PM

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

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

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

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



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EXECUTIVE SUMMARY

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

DATE: July 28, 2021

FROM: Katie Roundtree, Finance Director

THROUGH: O'Neal Bardin Jr., Executive Director

RE: Unit of Development No. 53 – Alton
Consider Authorization to Close Trust Account

Background

The Unit of Development No. 53 Series 2021 Bonds were issued on March 26, 2021. The Cost of Issuance Fund trust account of the Unit of Development No. 53 Series 2021 Bonds has a residual balance of approximately \$5,750. We do not expect any further expenditures from this account. We are requesting the balance of the account be transferred to the Unit of Development No. 53 Series 2021 Bond Fund trust account in accordance with the bond documents.

Fiscal Impact

The remaining funds will be transferred to the above-referenced bond fund which is used to pay debt service on the bonds related to the closed account.

Recommendation

Northern Staff recommends approval to close the trust fund related to the Unit of Development No. 53, Series 2021 Cost of Issuance Fund and transfer the remaining funds to the Unit of Development No. 53, Series 2021 Bond Fund.

**RECOMMENDED DISBURSEMENTS FOR
JULY 28, 2021 BOARD MEETING**

	BOND/COI**	EIPC*	LANDOWNER FUNDS	Cost of Issuance	TOTALS
Unit No. 2C - Alton	370,386.54		11,756.70		382,143.24
Unit No. 5 - Henry Rolf		5,780.65			5,780.65
Unit No. 9B - Abacoa II		27,189.00	-		27,189.00
Unit 16 - P. B. Park of Commerce	1,800.00	-	-		1,800.00
Unit No. 18 - Ibis Golf & CC		23,961.25			23,961.25
Unit No. 53 - Arden	127,217.43			-	127,217.43
	499,403.97	56,930.90	11,756.70	-	568,091.57

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C
DISBURSEMENT NO. 151
JULY 28, 2021

	BOND	NOTE	LANDOWNER FUNDS	TOTALS
CONSTRUCTION:				
J. W. Cheatham, LLC (Parcel D Improvements PRJ 616)	352,168.65		11,756.70	
Arazoza Bros. (Parcel G Landscape Buffer)	8,000.00			371,925.35
ENGINEERING:				
Michael B. Schorah (PE - Alton Construction)	580.00			
Arcadis U.S., Inc. (DE - Alton Construction)	1,359.50		-	1,939.50
OTHER PROFESSIONALS:				
Caldwell & Pacetti (Plan of Improvement Review)	2,860.00		-	2,860.00
MISCELLANEOUS:				
Davidson Fixed Income Mgmt. NPBCID Reimbursement (NPBCID Personnel time)	108.72			
	5,309.67			5,418.39
	370,386.54	-	11,756.70	382,143.24

**UNIT OF DEVELOPMENT NO. 5
DISBURSEMENT NO. 7
JULY 28, 2021**

	<u>EIPC</u>	<u>TOTAL</u>
ENGINEERING:		
Mock, Roos & Associates, Inc.	<u>5,780.65</u>	
(Replace 96" CMP in Vista Ctr)		5,780.65
	<u>5,780.65</u>	<u>5,780.65</u>

**UNIT OF DEVELOPMENT NO. 9B
DISBURSEMENT NO. 137
JULY 28, 2021**

EIPC

TOTALS

CONSTRUCTION:

Ferriera Construction Company
(9B Pipe Cleaning Services)

27,189.00

27,189.00

27,189.00

27,189.00

**UNIT OF DEVELOPMENT NO. 16
DISBURSEMENT NO. 122
JULY 28, 2021**

BOND

TOTAL

ENGINEERING:

Arcadis US, Inc.

(9th Ammendment to the POI)

1,800.00

1,800.00

1,800.00

1,800.00

**UNIT OF DEVELOPMENT NO. 18
DISBURSEMENT NO. 189
JULY 28, 2021**

EIPC

TOTAL

CONSTRUCTION:

Data Flow Systems, Inc.

(RTU # 1 & #2 Update)

23,961.25

23,961.25

23,961.25

23,961.25

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 98
JULY 28, 2021**

	BOND	Cost of Issuance	TOTAL
CONSTRUCTION:			
Centerline Utilities, Inc. (Arden Project - Parcel J, G South & I South)	<u>102,633.53</u>		102,633.53
ENGINEERING:			
Arcadis US (DE Construction Phase)	11,599.00		
Michael Schorah & Assoc. (PE Construction Phase)	<u>6,247.50</u>		17,846.50
OTHER PROFESSIONALS:			
Caldwell & Pacetti (Legal Services)	<u>1,890.05</u>		1,890.05
MISCELLANEOUS:			
NPBCID Reimbursement (NPBCID Personnel Time)	<u>4,847.35</u>		4,847.35
	<u>127,217.43</u>	-	<u>127,217.43</u>

UNIT NO. 2C – ALTON

STATUS REPORT



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

EXECUTIVE SUMMARY

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

DATE: July 28, 2021

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

THROUGH: O'Neal Bardin Jr., Executive Director

RE: Unit of Development No. 2C - Alton
Consider Change Order No. 2 to J.W. Cheatham, LLC
Purchase Order No. 21-529
Alton Road and Neighborhood 1 Final Paving Project

Background

On May 26, 2021, Northern issued a contract to J.W. Cheatham, LLC for the Alton Road and Neighborhood 1 Final Paving Project. Attached is the proposed Change Order No. 1, reducing the contract value in the amount of (\$42,125.00). This change order represents a change in paver brick specification and negative quantity adjustments. Actual field quantities were lower than the quantities projected in the bid documents.

Fiscal Impact

The change order amount will be returned to the unencumbered construction fund for future projects.

Recommendation

Northern Staff and the District Engineer recommend approval of Change Order No. 1 to J.W. Cheatham, LLC in the amount of (\$42,125.00).

CHANGE ORDER

(Instructions on reverse side)

No. 1

PROJECT Unit 2C – Alton Road and Neighborhood 1 Final Paving Project
NPBCID Job No. PRJ-618

DATE OF ISSUANCE _____

EFFECTIVE DATE _____

OWNER Northern Palm Beach County Improvement District

OWNER's Contract No. PRJ-618

CONTRACTOR JW Cheatham, 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 a change in paver brick thickness from 3 1/8" to 4" and quantity adjustments based on plan quantities. DEDUCTIVE work will be performed at the direction of the Engineer and the District's Project Manager, totaling \$42,125.00. These values have been reviewed, and the Engineer concurs that these correctly represent this work. No additional days are required as Notice to Proceed is pending for the project and no work has begun to date.

Reason for Change Order: 4" thickness will match roadway pavers supplied in previous phases that were 4". Actual paver brick areas shown on plans did not match bid tabulation areas.

Attachments: Itemized costs from JW Cheatham LLC

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIMES:
Original Contract Price \$ <u>935,659.55</u>	Original Contract Times Substantial Completion: <u>To Be Determined</u> Ready for final payment: <u>To Be Determined</u> days or dates
Net changes from previous Change Orders No ___ to No ___ \$ <u>-0-</u>	Net changes from previous Change Orders No ___ to No ___ <u>0</u> Days
Contract Price prior to this Change Order \$ <u>935,659.55</u>	Contract Times prior to this Change Order Substantial Completion: <u>To Be Determined</u> Ready for final payment: <u>To Be Determined</u> days or dates
Net Increase (Decrease) of this Change Order \$ <u>(42,125.00)</u>	Net Increase of this Change Order <u>0</u> Days
Contract Price with all approved Change Orders \$ <u>893,534.55</u>	Contract Times with all approved Change Orders Substantial Completion: <u>To Be Determined</u> Ready for final payment: <u>To Be Determined</u> days or dates

RECOMMENDED:
By: [Signature]
Engineer (Authorized Signature)
Date: 7.6.21

APPROVED:
By: _____
NPBCID
Date: _____

ACCEPTED:
By: [Signature]
Contractor (Authorized Signature)
Date: 7/7/2021

Abstracted from: EJCDC No. 1910-8-B (1990 Edition)
 Prepared by the Engineers Joint Contract Documents Committee and endorsed by The Associated General Contractors of America.



**Road Building &
Earthmoving Contractors**

July 6, 2021

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

Attn: Ms. Martha Carter, P.E.

Re: Unit 2C - Alton Road and Neighborhood 1 Final Paving Project
NPBCID Project No. 618

Dear Ms. Carter:

As per your request we submit the following change order request for the above referenced project.

ALTON ROAD PUBLIC IMPROVEMENTS

ADD: Remove Asphalt Pavement and Baserock for Paver Brick	20.00 SY	@	5.00 /SY	\$100.00
DELETE: Paver Brick (3 1/8" Thick on 1" Sand Bed)	(500.00) SY	@	130.00 /SY	(\$65,000.00)
ADD: Paver Brick (4" Thick on 1" Sand Bed)	520.00 SY	@	144.00 /SY	\$74,880.00

NEIGHBORHOOD 1 PUBLIC IMPROVEMENTS

DELETE: Remove Asphalt Pavement and Baserock for Paver Brick	(1142.00) SY	@	5.00 /SY	(\$5,710.00)
ADD: Remove Asphalt Pavement and Baserock for Paver Brick	685.00 SY	@	5.00 /SY	\$3,425.00
DELETE: Paver Brick (3 1/8" Thick on 1" Sand Bed)	(1142.00) SY	@	130.00 /SY	(\$148,460.00)
ADD: Paver Brick (4" Thick on 1" Sand Bed)	685.00 SY	@	144.00 /SY	<u>\$98,640.00</u>

TOTAL: (\$42,125.00)

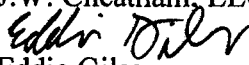
Clarifications:

1. Additional quantity on Alton Road is for inclusion of Whitman Road crosswalk



**Road Building &
Earthmoving Contractors**

Please call should you have any questions.

Sincerely,
J.W. Cheatham, LLC

Eddie Giles
Project Manager

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
Adrian M. Salee
Gregory Block
Ellen T. Baker

DATE: July 28, 2021

FROM: Katie Roundtree, Finance Director

THROUGH: O'Neal Bardin Jr., Executive Director

RE: Extension of Grant Application and Management Agreements (2)

Background

In April and May 2021, the Board approved Grant Application and Management Agreements with two firms, RMPK Funding, Inc. and In Rem Solutions, Inc. The agreements were issued for an initial partial year term, ending on September 30, 2021, and include provisions for four additional one year term extensions if agreed to by both parties. Staff has been working with both firms and has been pleased with their performance. Northern Staff recommends that the agreements be extended for an additional one year term beginning October 1, 2021.

Fiscal Impact

Funding for these services are included in the proposed Fiscal Year 2021/2022 Budget.

Recommendation

Northern Staff requests the Board approve extensions of the above listed Grant Application and Management Agreements.



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

EXECUTIVE SUMMARY

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

DATE: July 28, 2021

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

THROUGH: O'Neal Bardin Jr., Executive Director

RE: Consider Supervisor Baker Reimbursement Request
Certified District Official Designation
Florida Association of Special Districts

Background

Supervisor Ellen Baker requests Board approval for reimbursement of future expenses associated with the Certified District Official designation through the Florida Association of Special Districts (FASD). In conjunction with the Florida State University, FASD sponsors an educational program which provides certification for District Officials and District Managers. Candidates for certification must successfully complete 10 educational components.

The Certified District Official application fee is \$250. Components may be earned in online webinars at a cost of approximately \$15 each, when they are offered. Components are also offered at membership meetings and the FASD Annual Conference for \$50.00 each. In addition, travel, housing and meals would be included as reimbursable.

The following Northern Staff are Certified District Managers:

Dan Beatty	Ken Roundtree
Jared Kneiss	Jon Iles

Fiscal Impact

The total reimbursement expense will be incurred over the next two fiscal years (2022 and 2023) and will not exceed \$2,000. These expenses have been budgeted for the next fiscal year and will be budgeted ending in 2023.

Recommendation

Northern Staff recommend approval of Supervisor Baker's request.



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

MEMORANDUM

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

DATE: July 28, 2021

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

FROM: Susan P. Scheff, District Clerk

RE: Public and Community Relations Board Report

Community Relations

- Northern Staff attended the following meetings on behalf of the District:
 - Florida Government Finance Officers Association (FGFOA)
Leadership Palm Beach County
- Northern Staff met with representatives of the following Units to discuss projects and provide information:

Unit No. 2	Frenchman's Creek
Unit No. 2C	Alton
Unit No. 3A	Woodbine
Unit No. 4	West of Villages of Palm Beach Lakes
Unit No. 7	Dyer Boulevard
Unit No. 9A/9B	Abacoa I & II
Unit No. 11	PGA National
Unit No. 12	Highland Pines
Unit No. 14	Eastpointe
Unit No. 15	Villages of Palm Beach Lakes
Unit No. 16	Palm Beach Park of Commerce
Unit No. 20	Juno Isles
Unit No. 23	The Shores
Unit No. 31	BallenIsles Country Club
Unit No. 33	Cypress Cove
Unit No. 43	Mirasol
Unit No. 53	Arden
- Katie Roundtree attended the Leadership Palm Beach County Engage Civics and Government Day Planning Committee Meeting held virtually on July 8.

4. Katie Roundtree attended the Annual Business Meeting of the FGFOA held by virtual meeting on June 30.

Media

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

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

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



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

Hurricane Tips and Reminders



Source: express.co.uk

June 1st began the official Atlantic hurricane season. The National Oceanic and Atmospheric Administration (NOAA) is predicting another busy year. Now is the time to prepare and make sure you and your family are ready, just in case our area is affected this year. When a hurricane threatens, there is one thing that can be predicted year after year and hurricane after hurricane: panic and chaos. Gasoline stations, hardware stores and grocery stores become inundated with people panic buying since they waited until the last minute to prepare. The first step to prepare for hurricane season and avoid the chaotic shopping spree is to build your “hurricane stock” now. A “hurricane stock” is essential for post landfall, because flooding and debris may prevent you from leaving your house for a while. A stock of non-perishable goods such as water, cereal, dry milk and canned foods is also useful in case of electric outages. A good method is to create an assigned bin to be used during a hurricane to store your “hurricane stock”. This hurricane stock should be replenished after each storm and maintained throughout the year, checking for expiration dates each time. A stock of water to last at least three days per person is essential, but one lasting up to two weeks is ideal.

Investing in gasoline containers and keeping them filled up during hurricane season is also helpful in case a hurricane causes a large scale evacuation, as with Hurricane Irma. These spare gas containers may be your only source of gas while evacuating the area. Store gasoline in a well-ventilated detached shed or garage, at least 50 feet away from ignition sources such as pilot lights or a furnace. Store gasoline at room temperature and keep it away from potential heat sources such as the sun, or the trunk of a car that's in direct sun. Heating the gasoline will build pressure in the container. Gas can be stored up to 3 to 6 months, so be sure to use and replace the gas in your containers with fresh gasoline every few months.

Another priority for hurricane prep is to check your “window plan”. Some options are to board up your house with plywood, install shutters or hurricane impact windows. These precautions prevent flying debris from damaging the windows in your house. Having a window plan before an impending hurricane means that the supplies will be more plentiful. Metal shutters and plywood are just as difficult to find as water before a storm hits. Purchasing these materials

and cutting them to fit your windows beforehand will only ease hurricane season anxiety and protect yourself as best as possible.

Other hurricane necessities according to the Red Cross:

- Battery powered radio to access the NOAA Weather Channel
- Flashlights
- Extra batteries
- First aid kit
- Maps of the area (in case you can't access your cell phone or GPS)

While hurricane season can be a stressful and uncertain time, being prepared is the best thing you can do to ease that stress. Being prepared allows you to be in control, not the storm. Happy hurricane season Floridians, be safe, aware and prepared!

NPDES tip: Planting a rain garden with native plants around your home helps lock rain water in the ground, reducing the flow of pollutants and poisons into the drains. Using organic fertilizers and pesticides in your garden further protects and brings health to your yard and all the species living there.

Prepared by and Return to:

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

PARTIAL RELEASE OF EASEMENT

(Unit of Development No. 53)

This Partial Release of Easement is given this 25th day of JUNE, 2021 by Northern Palm Beach County Improvement District, an independent special district of the State of Florida, 359 Hiatt Drive, City of Palm Beach Gardens, County of Palm Beach, State of Florida, 33418.

WITNESSETH:

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

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

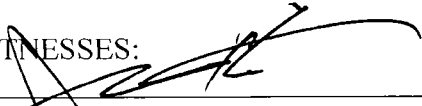
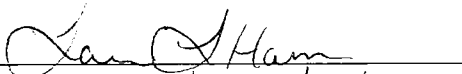
NOW, THEREFORE, Northern Palm Beach County Improvement District does hereby terminate, cancel and release the Easement only as to that real property described as follows:

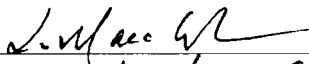
Arden P.U.D. POD G NORTH, according to the plat thereof, as recorded in Plat Book 132, Page 70, Public Records of Palm Beach County, Florida.


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

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

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

WITNESSES:

Print Name: JAMES J. LEWIS

Print Name: Laura L. Ham

By: 
Print Name: L. MARC COHN
Title: Vice President

ATTEST:
By: 
Assistant Secretary




[DISTRICT SEAL]

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 25th day of June, 2021, by L. Marc Cohn, as Vice President, for Northern Palm Beach County Improvement District.

(Notary Seal) 


Notary Public State of Florida
Kathleen E Roundtree
Print/Type/Stamp Name

Personally Known OR Produced Identification
Type of Identification Produced _____.

Prepared by and Return to:

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

PARTIAL RELEASE OF EASEMENT

(Unit of Development No. 53)

This Partial Release of Easement is given this 14th day of July, 2021 by Northern Palm Beach County Improvement District, an independent special district of the State of Florida, 359 Hiatt Drive, City of Palm Beach Gardens, County of Palm Beach, State of Florida, 33418.

WITNESSETH:

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

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

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

Arden P.U.D. POD H SOUTH, according to the plat thereof, as recorded in Plat Book 132, Page 83, Public Records of Palm Beach County, Florida.

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

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

WITNESSES:
[Signature]
Print Name: VICTORIA BRUNO LOEB
[Signature]
Print Name: Michelle H. Hahn

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

By: [Signature]
Print Name: L. Marc Cohn
Title: Vice President

ATTEST:

By: [Signature]
Assistant Secretary



[DISTRICT SEAL]

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 14 day of July, 2021, by L. Marc Cohn, as Vice-President, for Northern Palm Beach County Improvement District.



(Notary Seal)

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

Personally Known OR Produced Identification
Type of Identification Produced _____.



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

EXECUTIVE SUMMARY

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

DATE: July 28, 2021

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 2020-2021 fiscal year. The Assessments Received to Date Report shows year-to-date collections of \$31,691,687, representing an 99.99% collected rate.

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

Through July			
Fiscal Year Ending	Total Budget \$	YTD Collected \$	Total YTD Collected % of Budget
2021	\$ 31,694,504	\$ 31,691,687	99.99%
2020	\$ 32,069,289	\$ 32,066,179	99.99%
2019	\$ 30,878,079	\$ 30,887,505	100.03%
2018	\$ 30,395,272	\$ 30,389,453	99.98%
2017	\$ 29,851,907	\$ 29,813,444	99.87%
2016	\$ 24,785,265	\$ 24,750,113	99.86%
2015	\$ 24,863,731	\$ 24,824,284	99.84%
2014	\$ 25,594,227	\$ 25,566,888	99.89%
2013	\$ 29,609,110	\$ 29,557,051	99.82%
2012	\$ 28,997,329	\$ 28,895,220	99.65%

This concludes the normal tax collection cycle for the 2021 tax levy. The collection cycle for the 2022 tax levy will commence in November 2021.

Northern Palm Beach County Improvement District
 Summary Budget Comparison
 From 10/1/2020 Through 9/30/2021

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
UNIT 1 - MAINTENANCE FUND	50,204.80	50,259.00	(54.20)	99.89%	0.10%
UNIT 2 - MAINTENANCE FUND	281,017.72	281,079.00	(61.28)	99.97%	0.02%
UNIT 2A - MAINTENANCE FUND	114,152.17	114,152.00	0.17	100.00%	0.00%
UNIT 2A - DEBT FUND	395,484.81	395,485.00	(0.19)	99.99%	0.00%
UNIT 2C - MAINTENANCE FUND	205,771.45	205,770.00	1.45	100.00%	0.00%
UNIT 2C - DEBT SERVICE FUND	5,611,896.61	5,611,880.00	16.61	100.00%	0.00%
UNIT 3 - MAINTENANCE FUND	298,045.45	298,045.00	0.45	100.00%	0.00%
UNIT 3A - MAINTENANCE FUND	135,729.09	135,729.00	0.09	100.00%	0.00%
UNIT 3A - DEBT FUND	424,111.26	424,111.00	0.26	100.00%	0.00%
UNIT 4 - MAINTENANCE FUND	396,834.46	397,113.00	(278.54)	99.92%	0.07%
UNIT 5 - MAINTENANCE FUND	293,792.55	293,898.00	(105.45)	99.96%	0.03%
UNIT 5A - MAINTENANCE FUND	345,201.26	345,201.00	0.26	100.00%	0.00%
UNIT 5B - MAINTENANCE FUND	76,176.84	76,177.00	(0.16)	99.99%	0.00%
UNIT 5B - DEBT FUND	402,736.28	402,736.00	0.28	100.00%	0.00%
UNIT 5C - MAINTENANCE FUND	39,738.70	39,739.00	(0.30)	99.99%	0.00%
UNIT 5D - MAINTENANCE FUND	97,632.91	97,633.00	(0.09)	99.99%	0.00%
UNIT 7 - MAINTENANCE FUND	103,834.48	104,020.00	(185.52)	99.82%	0.17%
UNIT 9 - MAINTENANCE FUND	98,541.62	98,542.00	(0.38)	99.99%	0.00%
UNIT 9A - MAINTENANCE FUND	653,813.16	653,812.00	1.16	100.00%	0.00%
UNIT 9A - DEBT FUND	2,879,465.22	2,879,465.00	0.22	100.00%	0.00%
UNIT 9B - MAINTENANCE FUND	553,257.51	553,257.00	0.51	100.00%	0.00%
UNIT 9B - DEBT FUND	1,355,232.10	1,355,232.00	0.10	100.00%	0.00%
UNIT 11 - MAINTENANCE FUND	2,311,615.86	2,312,020.00	(404.14)	99.98%	0.01%
UNIT 12 - MAINTENANCE FUND	51,814.08	51,814.00	0.08	100.00%	0.00%
UNIT 12A - MAINTENANCE FUND	27,861.26	27,861.00	0.26	100.00%	0.00%
UNIT 14 - MAINTENANCE FUND	728,691.36	728,691.00	0.36	100.00%	0.00%
UNIT 15 - MAINTENANCE FUND	736,529.85	737,651.00	(1,121.15)	99.84%	0.15%
UNIT 16 - MAINTENANCE FUND	704,270.58	704,271.00	(0.42)	99.99%	0.00%
UNIT 16 - DEBT FUND	706,369.56	706,370.00	(0.44)	99.99%	0.00%
UNIT 18 - MAINTENANCE FUND	1,544,172.03	1,544,800.00	(627.97)	99.95%	0.04%
UNIT 19 - MAINTENANCE FUND	311,853.50	311,854.00	(0.50)	99.99%	0.00%
UNIT 19 - DEBT FUND	323,847.99	323,848.00	(0.01)	99.99%	0.00%
UNIT 19A - MAINTENANCE FUND	40,673.60	40,673.00	0.60	100.00%	0.00%
UNIT 20 - MAINTENANCE FUND	64,785.44	64,785.00	0.44	100.00%	0.00%
UNIT 21 - MAINTENANCE FUND	385,803.84	385,804.00	(0.16)	99.99%	0.00%
UNIT 23 - MAINTENANCE FUND	181,173.29	181,173.00	0.29	100.00%	0.00%
UNIT 24 - MAINTENANCE FUND	208,054.38	208,054.00	0.38	100.00%	0.00%
UNIT 27B - MAINTENANCE FUND	122,285.39	122,285.00	0.39	100.00%	0.00%
UNIT 27B - DEBT FUND	281,605.96	281,606.00	(0.04)	99.99%	0.00%
UNIT 29 - MAINTENANCE FUND	38,656.20	38,656.00	0.20	100.00%	0.00%
UNIT 31 - MAINTENANCE FUND	942,093.53	942,094.00	(0.47)	99.99%	0.00%
UNIT 32 - MAINTENANCE FUND	17,858.40	17,858.00	0.40	100.00%	0.00%
UNIT 32A - MAINTENANCE FUND	5,184.33	5,184.00	0.33	100.00%	0.00%
UNIT 33 - MAINTENANCE FUND	14,052.52	14,053.00	(0.48)	99.99%	0.00%
UNIT 34 - MAINTENANCE FUND	153,221.32	153,221.00	0.32	100.00%	0.00%
UNIT 38 - MAINTENANCE FUND	76,548.78	76,549.00	(0.22)	99.99%	0.00%
UNIT 41 - MAINTENANCE FUND	4,294.29	4,294.00	0.29	100.00%	0.00%
UNIT 43 - MAINTENANCE FUND	822,753.65	822,755.00	(1.35)	99.99%	0.00%
UNIT 43 - DEBT FUND	1,266,142.87	1,266,143.00	(0.13)	99.99%	0.00%
UNIT 44 - MAINTENANCE FUND	51,300.10	51,300.00	0.10	100.00%	0.00%
UNIT 44 - DEBT FUND	601,571.48	601,571.00	0.48	100.00%	0.00%
UNIT 45 - MAINTENANCE FUND	258,830.00	258,830.00	0.00	100.00%	0.00%
Unit 45- Debt Fund	278,044.00	278,044.00	0.00	100.00%	0.00%

Northern Palm Beach County Improvement District
Summary Budget Comparison
From 10/1/2020 Through 9/30/2021

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
Unit 46 - Maint Fund	37,999.32	37,999.00	0.32	100.00%	0.00%
Unit 46 - Debt Service Fund	789,586.65	789,587.00	(0.35)	99.99%	0.00%
UNIT 47- MAINTENANCE FUND	41,357.80	41,358.00	(0.20)	99.99%	0.00%
UNIT 49- MAINTENANCE FUND	70,222.30	70,222.00	0.30	100.00%	0.00%
UNIT 51 - MAINTENANCE FUND	33,515.46	33,515.00	0.46	100.00%	0.00%
Unit 53 - Maintenance Fund	59,210.90	59,211.00	(0.10)	99.99%	0.00%
Unit 53 Debt Service Fund	<u>2,585,165.14</u>	<u>2,585,165.00</u>	<u>0.14</u>	<u>100.00%</u>	<u>0.00%</u>
Report Difference	31,691,687.46	31,694,504.00	(2,816.54)	99.99%	0.01%



NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

QUARTERLY FINANCIAL REPORT

QUARTER ENDED JUNE 30, 2021



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Quarterly Overview of Financial Statement variance information as of 06/30/21

Variances common among all Units of Development:

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

General Fund

- Engineering fees are higher than budgeted due to additional services needed to comply with NPDES and DEP regulations.

Unit 2- Frenchman's Creek

- Legal and Engineering services are higher than budgeted due to a request by the FDOT to provide an easement for construction near I-95. These fees will be reimbursed by FDOT.
- Repair & Maintenance – Culverts is higher than budgeted due to an emergency repair needed in the Shady Lakes development after a sinkhole appeared between two houses. The pipe under the sinkhole needed immediate repairs.

Unit 3- Horseshoe Acres/Square Lake/Steeplechase

- Legal services are higher than budgeted due to discussions with the Steeplechase Property Owners Association regarding maintenance issues along a shared canal with Horseshoe Acres.

Unit 3A- Woodbine

- Legal services is higher than budgeted due to noise violation for aerators within the unit and discussions with Riviera Beach on how to mitigate.
- Repair & Maintenance – Culverts is higher than budgeted due to an emergency repair needed to remove a blockage in the pipe.

Unit 4- West of Villages of Palm Beach Lakes

- Repair & Maintenance -Culverts is higher than budgeted due to emergency sink hole investigation and unanticipated pipe repair at Shenandoah.

Unit 5A- Vista Center

- Legal services and engineering fees are higher than budgeted due to exchange agreements with a landowner for lakes. The costs were reimbursed by the landowner.

Unit 5D- Andros Isles

- Improvements Other than Building is higher than budgeted due to a fuel tank replacement at the pump station that was budgeted for in the prior year and completed during this fiscal year.

Unit 11- PGA National

- Legal services is higher than budgeted due to ongoing litigation.

Unit 15- Villages of Palm Beach Lakes

- Repair & Maintenance – Culverts is higher than budgeted due to inspections not planned.
- Machinery & Equipment is more than budgeted due to an aerator installation that occurred in this fiscal year, but budgeted in the prior fiscal year.

Unit 16- Palm Beach Park of Commerce

- Legal services are higher than budgeted due to a public records request from Caloosa homeowners regarding a permit issued for the Palm Beach Park of Commerce. In addition, work has been done to prepare easement documentation and bills of sale for permittees within this unit. The cost for those services has been reimbursed by the permittee and is reflected in miscellaneous revenue.

Unit 18—Ibis Golf and Country Club

- Repair & Maintenance- Pump Stations is more than budgeted due to higher than average repair costs related to the age of the east and west pump stations.
- Repair & Maintenance- Catch Basins is higher than budget since the inspections and cleaning of the roadway drainage was planned in the prior year budget.

Unit 19A- Regional Center Irrigation

- Improvements Other than Building is more than budgeted due to installation of a new irrigation controller completed in the current fiscal year that was budgeted in the prior year.

Unit 21- Old Marsh

- Engineering fees are higher than budgeted due to the engineering for the pump station rehabilitation planned in the prior year.
- Improvements Other than Building is more than budgeted due to installation of a new fuel tank at the pump station completed in the current fiscal year that was budgeted in the prior year.
- Machinery & Equipment is more than budgeted due to diffuser installations that occurred in this fiscal year, but were budgeted in the prior fiscal year.

Unit 24- Ironhorse

- Repair & Maintenance- Telemetry is higher than budgeted due to the replacement of an RTU station that was damaged by a power surge.

Unit 31- BallenIsles

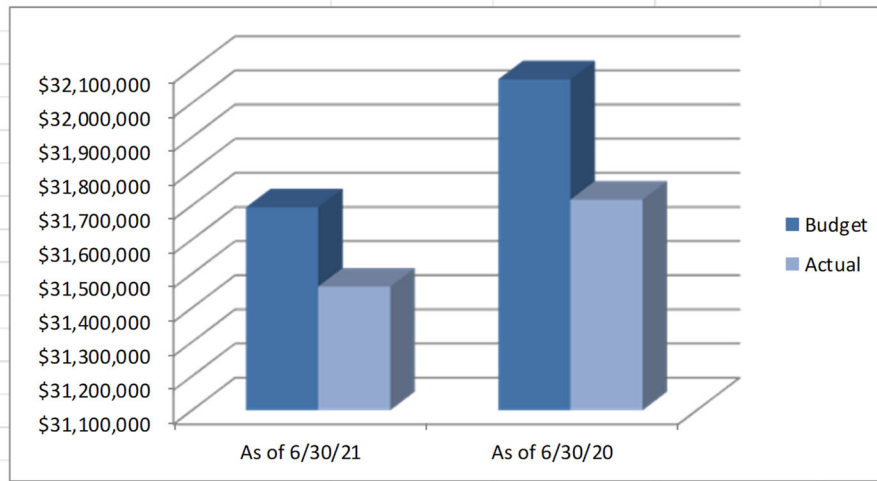
- Repair & Maintenance- Building is higher than budgeted due to the need to remove the canopy over one of the guardhouses after a vehicle accident. Insurance reimbursed the District, less the deductible, for this expense.

Unit 45- Paseos

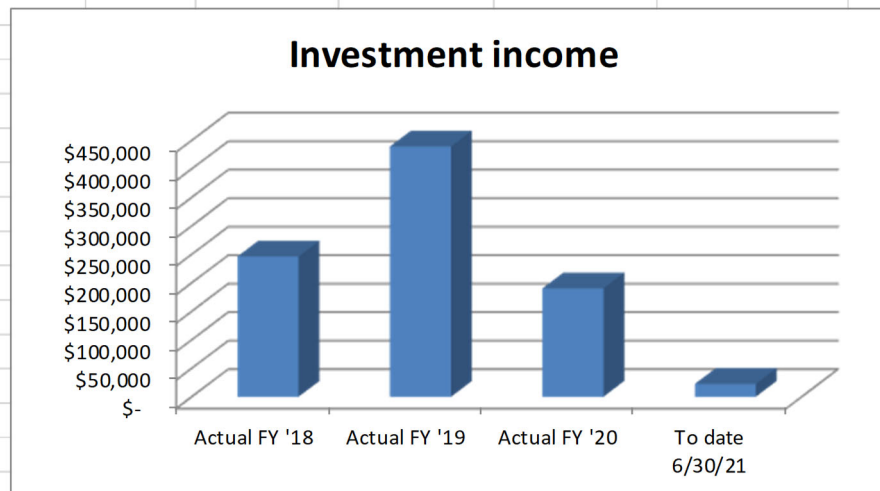
- Repair& Maintenance- Roads is more than budgeted due to a curbing project that was more than budgeted due to additional work needed to repair curbs from tree root damage.

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

Non Ad-Valorem Assessments				
	Budget	Actual	\$	%
As of 6/30/21	\$ 31,694,504	\$ 31,462,203	(232,301.00)	-0.7%
As of 6/30/20	\$ 32,069,289	\$ 31,716,996	(352,293.00)	-1.1%
In(De)crease from prior year - \$	(374,785.00)	(254,793.00)		
In(De)crease from prior year - %	1.2%	0.8%		



Investment income:*				
	Actual FY '18	Actual FY '19	Actual FY '20	To date 6/30/21
Investment income	\$ 246,111	\$ 439,205	\$ 190,164	\$ 22,598



*Maintenance funds only

Northern Palm Beach County Improvement District

Summary Budget Comparison
From 10/1/2020 Through 6/30/2021

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
UNIT 1 - MAINTENANCE FUND	49,176.90	50,259.00	(1,082.10)	97.84%	2.15%
UNIT 2 - MAINTENANCE FUND	278,106.03	281,079.00	(2,972.97)	98.94%	1.05%
UNIT 2A - MAINTENANCE FUND	112,889.60	114,152.00	(1,262.40)	98.89%	1.10%
UNIT 2A - DEBT FUND	391,112.44	395,485.00	(4,372.56)	98.89%	1.10%
UNIT 2C - MAINTENANCE FUND	205,211.98	205,770.00	(558.02)	99.72%	0.27%
UNIT 2C - DEBT SERVICE FUND	5,596,671.54	5,611,880.00	(15,208.46)	99.72%	0.27%
UNIT 3 - MAINTENANCE FUND	294,509.58	298,045.00	(3,535.42)	98.81%	1.18%
UNIT 3A - MAINTENANCE FUND	134,048.98	135,729.00	(1,680.02)	98.76%	1.23%
UNIT 3A - DEBT FUND	418,861.42	424,111.00	(5,249.58)	98.76%	1.23%
UNIT 4 - MAINTENANCE FUND	386,806.82	397,113.00	(10,306.18)	97.40%	2.59%
UNIT 5 - MAINTENANCE FUND	290,446.17	293,898.00	(3,451.83)	98.82%	1.17%
UNIT 5A - MAINTENANCE FUND	342,901.50	345,201.00	(2,299.50)	99.33%	0.66%
UNIT 5B - MAINTENANCE FUND	75,516.18	76,177.00	(660.82)	99.13%	0.86%
UNIT 5B - DEBT FUND	399,243.48	402,736.00	(3,492.52)	99.13%	0.86%
UNIT 5C - MAINTENANCE FUND	39,026.27	39,739.00	(712.73)	98.20%	1.79%
UNIT 5D - MAINTENANCE FUND	96,238.08	97,633.00	(1,394.92)	98.57%	1.42%
UNIT 7 - MAINTENANCE FUND	102,802.30	104,020.00	(1,217.70)	98.82%	1.17%
UNIT 9 - MAINTENANCE FUND	98,066.81	98,542.00	(475.19)	99.51%	0.48%
UNIT 9A - MAINTENANCE FUND	649,661.23	653,812.00	(4,150.77)	99.36%	0.63%
UNIT 9A - DEBT FUND	2,861,179.59	2,879,465.00	(18,285.41)	99.36%	0.63%
UNIT 9B - MAINTENANCE FUND	549,450.25	553,257.00	(3,806.75)	99.31%	0.68%
UNIT 9B - DEBT FUND	1,345,906.03	1,355,232.00	(9,325.97)	99.31%	0.68%
UNIT 11 - MAINTENANCE FUND	2,282,396.31	2,312,020.00	(29,623.69)	98.71%	1.28%
UNIT 12 - MAINTENANCE FUND	51,366.94	51,814.00	(447.06)	99.13%	0.86%
UNIT 12A - MAINTENANCE FUND	27,641.88	27,861.00	(219.12)	99.21%	0.78%
UNIT 14 - MAINTENANCE FUND	719,013.96	728,691.00	(9,677.04)	98.67%	1.32%
UNIT 15 - MAINTENANCE FUND	721,230.46	737,651.00	(16,420.54)	97.77%	2.22%
UNIT 16 - MAINTENANCE FUND	698,774.60	704,271.00	(5,496.40)	99.21%	0.78%
UNIT 16 - DEBT FUND	700,857.20	706,370.00	(5,512.80)	99.21%	0.78%
UNIT 18 - MAINTENANCE FUND	1,528,572.93	1,544,800.00	(16,227.07)	98.94%	1.05%
UNIT 19 - MAINTENANCE FUND	310,365.83	311,854.00	(1,488.17)	99.52%	0.47%
UNIT 19 - DEBT FUND	322,303.17	323,848.00	(1,544.83)	99.52%	0.47%
UNIT 19A - MAINTENANCE FUND	40,429.66	40,673.00	(243.34)	99.40%	0.59%
UNIT 20 - MAINTENANCE FUND	64,055.56	64,785.00	(729.44)	98.87%	1.12%
UNIT 21 - MAINTENANCE FUND	380,710.72	385,804.00	(5,093.28)	98.67%	1.32%
UNIT 23 - MAINTENANCE FUND	180,648.91	181,173.00	(524.09)	99.71%	0.28%
UNIT 24 - MAINTENANCE FUND	205,679.33	208,054.00	(2,374.67)	98.85%	1.14%
UNIT 27B - MAINTENANCE FUND	121,273.44	122,285.00	(1,011.56)	99.17%	0.82%
UNIT 27B - DEBT FUND	279,611.36	281,606.00	(1,994.64)	99.29%	0.70%
UNIT 29 - MAINTENANCE FUND	38,582.25	38,656.00	(73.75)	99.80%	0.19%
UNIT 31 - MAINTENANCE FUND	934,419.13	942,094.00	(7,674.87)	99.18%	0.81%
UNIT 32 - MAINTENANCE FUND	17,539.50	17,858.00	(318.50)	98.21%	1.78%
UNIT 32A - MAINTENANCE FUND	5,005.56	5,184.00	(178.44)	96.55%	3.44%
UNIT 33 - MAINTENANCE FUND	13,874.64	14,053.00	(178.36)	98.73%	1.26%
UNIT 34 - MAINTENANCE FUND	151,816.04	153,221.00	(1,404.96)	99.08%	0.91%
UNIT 38 - MAINTENANCE FUND	75,002.34	76,549.00	(1,546.66)	97.97%	2.02%
UNIT 41 - MAINTENANCE FUND	4,294.29	4,294.00	0.29	100.00%	0.00%
UNIT 43 - MAINTENANCE FUND	820,833.89	822,755.00	(1,921.11)	99.76%	0.23%
UNIT 43 - DEBT FUND	1,262,938.68	1,266,143.00	(3,204.32)	99.74%	0.25%
UNIT 44 - MAINTENANCE FUND	51,300.10	51,300.00	0.10	100.00%	0.00%
UNIT 44 - DEBT FUND	601,571.48	601,571.00	0.48	100.00%	0.00%
UNIT 45 - MAINTENANCE FUND	257,237.20	258,830.00	(1,592.80)	99.38%	0.61%
Unit 45- Debt Fund	276,332.96	278,044.00	(1,711.04)	99.38%	0.61%

Northern Palm Beach County Improvement District

Summary Budget Comparison
From 10/1/2020 Through 6/30/2021

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
Unit 46 - Maint Fund	37,753.32	37,999.00	(245.68)	99.35%	0.64%
Unit 46 - Debt Service Fund	784,063.24	789,587.00	(5,523.76)	99.30%	0.69%
UNIT 47- MAINTENANCE FUND	41,016.00	41,358.00	(342.00)	99.17%	0.82%
UNIT 49- MAINTENANCE FUND	70,222.30	70,222.00	0.30	100.00%	0.00%
UNIT 51 - MAINTENANCE FUND	33,515.46	33,515.00	0.46	100.00%	0.00%
Unit 53 - Maintenance Fund	58,936.45	59,211.00	(274.55)	99.53%	0.46%
Unit 53 Debt Service Fund	<u>2,573,182.99</u>	<u>2,585,165.00</u>	<u>(11,982.01)</u>	<u>99.53%</u>	<u>0.46%</u>
Report Difference	<u>31,462,203.26</u>	<u>31,694,504.00</u>	<u>(232,300.74)</u>	<u>99.27%</u>	<u>0.73%</u>

**Northern Palm Beach County Improvement District
Investment Summary
June 30, 2021**

Description	Bank Balance			% of Investments	Interest Rates		
	Current Month	Prior Month	Prior Year		Current Month	Prior Month	This Month Last Year
Pooled Cash Accounts:							
Wells Fargo (2)	\$ 14,556,959	\$ 15,989,546	\$ 23,765,868	17.9%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 4,983,433	\$ 4,982,819	\$ 11,964,116	6.1%	0.15%	0.15%	0.25%
FL FIT CP Pool Investments	\$ -	\$ -	\$ -	0.0%	0.00%	0.00%	0.00%
FL FIT PDP Investments	\$ -	\$ -	\$ -	0.0%	0.00%	0.00%	0.00%
Dreyfus Govt Cash Mgmt (DR289)	\$ 4,000,484	\$ 4,000,382	\$ 1,564,777	4.9%	0.03%	0.03%	0.10%
Dreyfus Pfd MM (DR194)	\$ 9,001,053	\$ 9,000,874	\$ 1,076,840	11.1%	0.03%	0.02%	0.27%
Dreyfus Trsy Agy (DR521)	\$ 4,000,307	\$ 4,000,273	\$ 1,034,809	4.9%	0.01%	0.01%	0.10%
JP Morgan USTrsy (J3918)	\$ 8,000,463	\$ 8,000,422	\$ 3,576,290	9.8%	0.02%	0.02%	0.10%
Total Pooled Cash	\$ 44,542,699	\$ 45,974,316	\$ 42,982,700				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 10,265,330	\$ 10,265,247	\$ 10,409,268	12.6%	0.00%	0.00%	0.00%
Reserve Funds	\$ 11,948,640	\$ 11,948,572	\$ 11,562,715	14.7%	0.00% - 2.70%	0.00% - 2.70%	0.00% - 2.75%
Project Funds	\$ 14,659,988	\$ 14,958,408	\$ 7,829,383	18.0%	0.00%	0.00%	0.00%
Total Trust Monies	\$ 36,873,957	\$ 37,172,228	\$ 29,801,366				
GRAND TOTAL	\$ 81,416,656	\$ 83,146,543	\$ 72,784,066				

Notes:

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

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

NPBCID
CASH INVESTMENTS
SUMMARY

DOLLARS

RATES

Date	EIPC	TRUST	TOTAL	9/30/2018	EIPC	TRUST	Weighted Return	Benchmark 3 month U.S. Treasury	Above / (Below) Benchmark
9/30/2018	\$ 32,853,329	\$ 36,945,296	\$ 69,798,626	0.088%	2.875%	1.563%	2.150%	(0.587%)	
10/31/2018	\$ 31,753,068	\$ 46,359,164	\$ 78,112,232	0.093%	2.875%	1.744%	2.290%	(0.546%)	
11/30/2018	\$ 35,431,088	\$ 45,319,495	\$ 80,750,583	1.685%	2.875%	2.353%	2.320%	0.033%	
12/31/2018	\$ 53,139,089	\$ 42,807,044	\$ 95,946,133	1.132%	2.875%	1.909%	2.400%	(0.491%)	
1/31/2019	\$ 50,588,219	\$ 43,838,283	\$ 94,426,502	1.262%	2.875%	2.011%	2.360%	(0.349%)	
2/28/2019	\$ 51,417,527	\$ 37,899,490	\$ 89,317,017	1.200%	2.875%	1.911%	2.400%	(0.489%)	
3/31/2019	\$ 50,583,016	\$ 36,414,835	\$ 86,997,851	1.647%	2.875%	2.161%	2.350%	(0.189%)	
4/30/2019	\$ 53,084,610	\$ 34,434,670	\$ 87,519,280	1.526%	2.875%	2.057%	2.380%	(0.323%)	
5/31/2019	\$ 52,282,497	\$ 33,001,907	\$ 85,284,404	1.578%	2.875%	2.080%	2.300%	(0.220%)	
6/30/2019	\$ 51,229,577	\$ 31,176,667	\$ 82,406,244	1.594%	2.875%	2.079%	2.080%	(0.001%)	
7/31/2019	\$ 40,900,006	\$ 38,554,936	\$ 79,454,942	1.701%	2.875%	2.271%	2.040%	0.231%	
8/31/2019	\$ 37,189,455	\$ 27,913,993	\$ 65,103,448	1.742%	2.875%	2.228%	1.950%	0.278%	
9/30/2019	\$ 34,843,124	\$ 27,383,887	\$ 62,227,011	0.601%	2.875%	1.602%	1.840%	(0.238%)	
10/31/2019	\$ 34,090,433	\$ 26,759,971	\$ 60,850,404	2.314%	2.875%	2.561%	1.510%	1.051%	
11/30/2019	\$ 35,790,144	\$ 25,533,310	\$ 61,323,454	1.172%	2.875%	1.881%	1.560%	0.321%	
12/31/2019	\$ 55,093,087	\$ 24,666,489	\$ 79,759,576	0.755%	2.875%	1.410%	1.520%	(0.110%)	
1/31/2020	\$ 54,093,909	\$ 26,752,349	\$ 80,846,258	1.219%	2.875%	1.767%	1.520%	0.247%	
2/29/2020	\$ 55,044,055	\$ 21,669,852	\$ 76,713,907	1.199%	2.875%	1.673%	1.250%	0.423%	
3/31/2020	\$ 43,666,929	\$ 30,543,043	\$ 74,209,972	0.337%	2.875%	1.382%	0.110%	1.272%	
4/30/2020	\$ 43,337,898	\$ 30,211,421	\$ 73,549,319	0.110%	2.875%	1.246%	0.090%	1.156%	
5/31/2020	\$ 45,428,424	\$ 29,985,965	\$ 75,414,389	0.092%	2.875%	1.199%	0.140%	1.059%	
6/30/2020	\$ 42,982,700	\$ 29,801,366	\$ 72,784,066	0.091%	2.875%	1.231%	0.160%	1.071%	
7/31/2020	\$ 42,402,024	\$ 29,329,301	\$ 71,731,325	0.088%	0.875%	0.410%	0.090%	0.320%	
8/31/2020	\$ 38,854,275	\$ 18,504,919	\$ 57,359,194	0.088%	0.875%	0.342%	0.110%	0.232%	
9/30/2020	\$ 36,596,902	\$ 18,402,238	\$ 54,999,140	0.082%	0.875%	0.347%	0.100%	0.247%	
10/31/2020	\$ 35,692,354	\$ 18,162,064	\$ 53,854,418	0.084%	0.875%	0.351%	0.090%	0.261%	
11/30/2020	\$ 36,245,110	\$ 18,118,076	\$ 54,363,186	0.083%	0.875%	0.347%	0.090%	0.257%	
12/31/2020	\$ 58,159,813	\$ 17,945,489	\$ 76,105,302	0.041%	0.875%	0.238%	0.090%	0.148%	
1/31/2021	\$ 45,138,805	\$ 31,423,948	\$ 76,562,753	0.043%	0.875%	0.384%	0.060%	0.324%	
2/28/2021	\$ 44,736,318	\$ 27,432,104	\$ 72,168,422	0.041%	0.875%	0.358%	0.040%	0.318%	
3/31/2021	\$ 43,806,472	\$ 38,901,760	\$ 82,708,232	0.035%	0.875%	0.430%	0.025%	0.405%	
4/30/2021	\$ 43,807,086	\$ 37,526,894	\$ 81,333,980	0.027%	1.350%	0.637%	0.025%	0.612%	
5/31/2021	\$ 46,479,256	\$ 37,172,228	\$ 83,651,484	0.027%	1.350%	0.615%	0.025%	0.590%	
6/30/2021	\$ 44,542,699	\$ 36,873,957	\$ 81,416,656	0.028%	1.350%	0.627%	0.080%	0.547%	

Total Cash and Investments

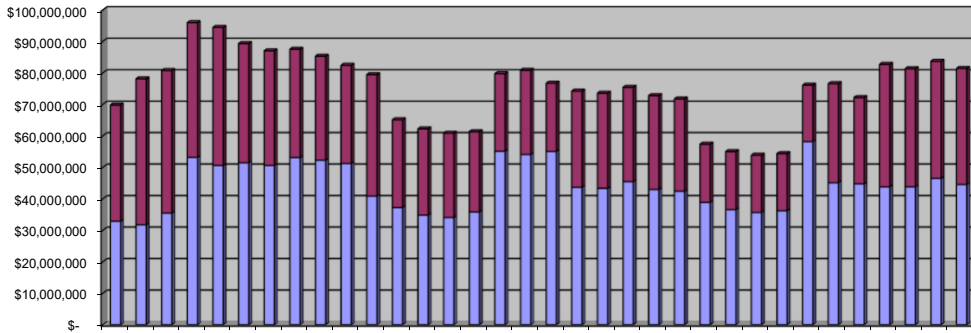
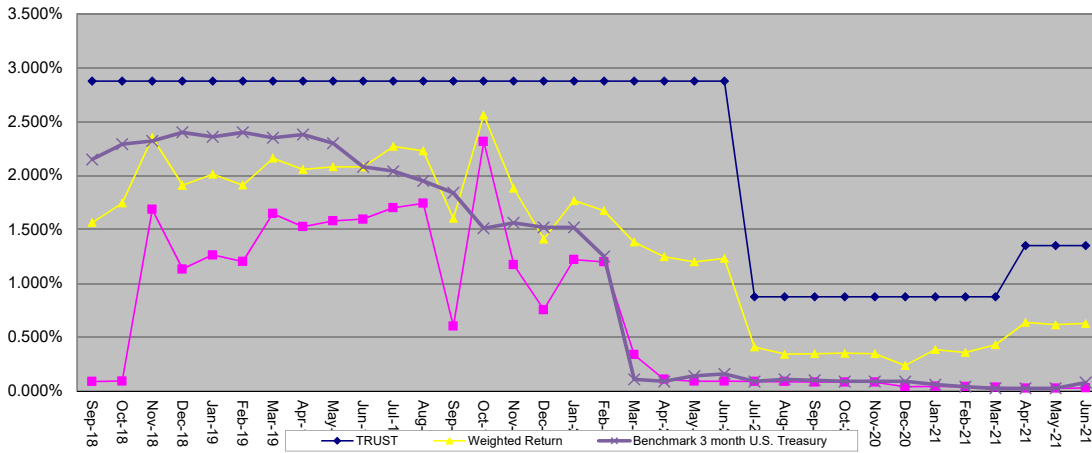


Chart Title



Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual- General Fund (Cash Basis)
GEN - General Fund
From 10/1/2020 Through 6/30/2021

	<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	0.00	0.00	0.00
Investment income	712.47	0.00	712.47
Miscellaneous	0.00	0.00	0.00
Total Revenues:	<u>712.47</u>	<u>0.00</u>	<u>712.47</u>
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	1,500,957.81	2,086,951.00	585,993.19
ENGINEERING FEES	55,715.50	50,000.00	(5,715.50)
LEGAL SERVICES	59,155.00	110,000.00	50,845.00
IT Services	71,329.98	123,261.00	51,931.02
LANDSCAPE MAINTENANCE	26,769.25	44,716.00	17,946.75
ELECTRICITY	10,843.33	24,804.00	13,960.67
INSURANCE-GENERAL	218,921.40	234,769.00	15,847.60
REPAIR & MAINT-BLDG	25,142.18	174,500.00	149,357.82
R & M - HVAC REPAIRS	20,356.01	50,000.00	29,643.99
PUBLIC INFORMATION	23,563.90	21,000.00	(2,563.90)
FUEL-VEHICLES	22,140.27	35,000.00	12,859.73
Other	883,002.57	1,298,148.00	415,145.43
Total Physical Environment	<u>2,917,897.20</u>	<u>4,253,149.00</u>	<u>1,335,251.80</u>
Capital outlay	97,095.25	76,620.00	(20,475.25)
Principal	0.00	17,312.00	17,312.00
Interest	1,701.43	3,403.00	1,701.57
Total Expenditures:	<u>3,016,693.88</u>	<u>4,350,484.00</u>	<u>1,333,790.12</u>
Excess (deficiency) of revenues over expenditures	<u>(3,015,981.41)</u>	<u>(4,350,484.00)</u>	<u>1,334,502.59</u>
Other financing sources (uses):			
Transfers in	3,152,487.29	4,195,484.00	(1,042,996.71)
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>3,152,487.29</u>	<u>4,195,484.00</u>	<u>(1,042,996.71)</u>
Net change in fund balance	136,505.88	(155,000.00)	291,505.88
Fund balances, beginning of year	1,037,140.21	0.00	1,037,140.21
Total Fund balances, beginning of year	<u>1,037,140.21</u>	<u>0.00</u>	<u>1,037,140.21</u>
Fund balance, end of year	<u>1,173,646.09</u>	<u>(155,000.00)</u>	<u>1,328,646.09</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 1
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	112,302	112,604	(302)
Intergovernmental revenues	0	0	0
Investment income	277	0	277
Miscellaneous	800	0	800
Total Revenues:	<u>113,380</u>	<u>112,604</u>	<u>776</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	5,100	4,000	(1,100)
ENGINEERING-PERMITS	161	0	(161)
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	687	821	134
CHEMICAL WEED CONTROL	9,339	14,008	4,669
MOWING SERVICES	17,353	28,140	10,787
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	350	567	217
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	45,000	50,000	5,000
REPAIR & MAINT - GENERAL	350	2,500	2,150
REPAIR & MAINT-TELEMETRY	81	1,000	919
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	3,900	5,500	1,600
Other	501	470	(31)
Total Physical Environment	<u>82,822</u>	<u>108,506</u>	<u>25,684</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	1,614	2,706	1,092
Total Capital outlay	<u>1,614</u>	<u>2,706</u>	<u>1,092</u>
Total Expenditures:	<u>84,437</u>	<u>111,212</u>	<u>26,775</u>
Excess (deficiency) of revenues over expenditures	<u>28,943</u>	<u>1,392</u>	<u>27,551</u>
Other financing sources (uses):			
Transfers out	(45,501)	(56,509)	11,008
Total Other financing sources (uses):	<u>(45,501)</u>	<u>(56,509)</u>	<u>11,008</u>
Net change in fund balance	(16,558)	(55,117)	38,559
Fund balances, beginning of year	<u>238,514</u>	<u>0</u>	<u>238,514</u>
Total Fund balances, beginning of year	<u>238,514</u>	<u>0</u>	<u>238,514</u>
Fund balance, end of period	<u>221,956</u>	<u>(55,117)</u>	<u>277,073</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	271,227	273,662	(2,435)
Intergovernmental revenues	0	0	0
Investment income	388	0	388
Miscellaneous	3,854	0	3,854
Total Revenues:	275,468	273,662	1,806
Expenditures:			
Physical Environment			
ENGINEERING FEES	3,159	500	(2,659)
ENGINEERING-PERMITS	536	0	(536)
ENVIRONMENTAL LIASON	0	0	0
LEGAL SERVICES	11,028	500	(10,528)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,538	1,838	300
CHEMICAL WEED CONTROL	11,528	17,293	5,765
MOWING SERVICES	6,860	11,124	4,264
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	9,896	30,401	20,505
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	6,350	8,000	1,650
REPAIR & MAINT - GENERAL	905	4,500	3,595
REPAIR & MAINT-TELEMETRY	167	1,500	1,333
REPAIR & MAINT-CULVERTS	42,280	1,000	(41,280)
REPAIR & MAINT - GATE	0	800	800
R&M- Aerator refurbishments	5,095	6,250	1,155
Other	14,666	16,641	1,975
Total Physical Environment	114,008	100,597	(13,411)
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	18,900	22,000	3,100
MACHINERY & EQUIPMENT	0	0	0
Other	6,808	11,414	4,606
Total Capital outlay	25,708	33,414	7,706
Total Expenditures:	139,716	134,011	(5,705)
Excess (deficiency) of revenues over expenditures	135,752	139,651	(3,899)
Other financing sources (uses):			
Transfers out	(137,516)	(179,960)	42,444
Total Other financing sources (uses):	(137,516)	(179,960)	42,444
Net change in fund balance	(1,764)	(40,309)	38,545
Fund balances, beginning of year	383,971	0	383,971
Total Fund balances, beginning of year	383,971	0	383,971
Fund balance, end of period	382,207	(40,309)	422,516

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2A
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	108,651	109,762	(1,111)
Intergovernmental revenues	0	0	0
Investment income	252	0	252
Miscellaneous	0	0	0
Total Revenues:	<u>108,903</u>	<u>109,762</u>	<u>(859)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,293	500	(793)
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	215	215
AUDITORS SERVICES	903	1,079	176
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	1,476	2,394	918
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	15,000	15,000
REPAIR & MAINT - GENERAL	14,463	12,150	(2,313)
REPAIR & MAINT-TELEMETRY	715	9,000	8,285
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	1,500	0	(1,500)
REPAIR & MAINT - GATE	0	1,200	1,200
Other	1,829	2,653	824
Total Physical Environment	<u>22,179</u>	<u>44,941</u>	<u>22,762</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>22,179</u>	<u>44,941</u>	<u>22,762</u>
Excess (deficiency) of revenues over expenditures	<u>86,724</u>	<u>64,821</u>	<u>21,903</u>
Other financing sources (uses):			
Transfers out	(49,466)	(70,681)	21,215
Total Other financing sources (uses):	<u>(49,466)</u>	<u>(70,681)</u>	<u>21,215</u>
Net change in fund balance	37,258	(5,860)	43,118
Fund balances, beginning of year	<u>279,199</u>	<u>0</u>	<u>279,199</u>
Total Fund balances, beginning of year	<u>279,199</u>	<u>0</u>	<u>279,199</u>
Fund balance, end of period	<u>316,456</u>	<u>(5,860)</u>	<u>322,316</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2C
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	197,229	197,856	(627)
Intergovernmental revenues	53,750	0	53,750
Investment income	254	0	254
Miscellaneous	12,033	0	12,033
Total Revenues:	<u>263,266</u>	<u>197,856</u>	<u>65,410</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	4,645	5,000	355
ENGINEERING-PERMITS	1,980	0	(1,980)
FINANCIAL CONS./ADVISOR	0	430	430
AUDITORS SERVICES	990	1,183	193
CHEMICAL WEED CONTROL	994	1,491	497
TRASH DISPOSAL	0	1,000	1,000
PRESERVE/EXOTIC MAINT	36,532	85,000	48,468
REPAIR & MAINT-AERATORS	0	12,500	12,500
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	13	0	(13)
REPAIR & MAINT-ROADS	4,667	10,000	5,333
REPAIR & MAINT-CULVERTS	0	0	0
R&M- Aerator refurbishments	0	0	0
Other	3,781	3,515	(266)
Total Physical Environment	<u>53,603</u>	<u>130,119</u>	<u>76,516</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>53,603</u>	<u>130,119</u>	<u>76,516</u>
Excess (deficiency) of revenues over expenditures	<u>209,663</u>	<u>67,737</u>	<u>141,926</u>
Other financing sources (uses):			
Transfers out	(46,160)	(37,737)	(8,423)
Total Other financing sources (uses):	<u>(46,160)</u>	<u>(37,737)</u>	<u>(8,423)</u>
Net change in fund balance	163,503	30,000	133,503
Fund balances, beginning of year	222,239	0	222,239
Total Fund balances, beginning of year	<u>222,239</u>	<u>0</u>	<u>222,239</u>
Fund balance, end of period	<u>385,742</u>	<u>30,000</u>	<u>355,742</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	289,303	291,951	(2,648)
Intergovernmental revenues	0	0	0
Investment income	341	0	341
Miscellaneous	6,519	0	6,519
Total Revenues:	<u>296,162</u>	<u>291,951</u>	<u>4,211</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	38	15,000	14,963
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	5,830	500	(5,330)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,110	1,327	217
CHEMICAL WEED CONTROL	16,889	27,387	10,498
MOWING SERVICES	17,912	38,046	20,134
TRASH DISPOSAL	850	1,000	150
LANDSCAPE MAINTENANCE	466	756	290
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	4,800	4,800
REPAIR & MAINT-AERATORS	0	3,786	3,786
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	24,750	67,000	42,250
REPAIR & MAINT - GENERAL	1,550	6,000	4,450
REPAIR & MAINT-TELEMETRY	179	8,000	7,821
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	700	700
Other	3,241	3,445	204
Total Physical Environment	<u>72,814</u>	<u>177,747</u>	<u>104,933</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	2,043	3,425	1,382
Total Capital outlay	<u>2,043</u>	<u>3,425</u>	<u>1,382</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>74,857</u>	<u>181,172</u>	<u>106,315</u>
Excess (deficiency) of revenues over expenditures	<u>221,306</u>	<u>110,779</u>	<u>110,527</u>
Other financing sources (uses):			
Transfers out	(81,364)	(109,495)	28,131
Total Other financing sources (uses):	<u>(81,364)</u>	<u>(109,495)</u>	<u>28,131</u>
Net change in fund balance	139,941	1,284	138,657
Fund balances, beginning of year	<u>260,478</u>	<u>0</u>	<u>260,478</u>
Total Fund balances, beginning of year	<u>260,478</u>	<u>0</u>	<u>260,478</u>
Fund balance, end of period	<u>400,419</u>	<u>1,284</u>	<u>399,135</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3A
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	129,099	130,509	(1,410)
Intergovernmental revenues	0	0	0
Investment income	360	0	360
Miscellaneous	250	0	250
Total Revenues:	<u>129,709</u>	<u>130,509</u>	<u>(800)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	12,000	12,000
ENGINEERING-PERMITS	693	0	(693)
LEGAL SERVICES	5,779	500	(5,279)
FINANCIAL CONS./ADVISOR	0	215	215
IT Services	0	0	0
AUDITORS SERVICES	1,180	1,410	230
CHEMICAL WEED CONTROL	4,858	7,879	3,021
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	9,268	27,028	17,760
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	2,950	3,000	50
REPAIR & MAINT-ROADS	0	23,000	23,000
REPAIR & MAINT-CULVERTS	10,500	1,500	(9,000)
REPAIR & MAINT - GATE	0	0	0
Repairs & Maint - Catch Basins	4,383	20,000	15,617
R&M- Aerator refurbishments	10,190	12,500	2,310
REPAIR & MAINT- STREET SWEEP	9,287	15,000	5,713
Other	<u>18,416</u>	<u>27,317</u>	<u>8,901</u>
Total Physical Environment	<u>77,504</u>	<u>151,599</u>	<u>74,095</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>77,504</u>	<u>151,599</u>	<u>74,095</u>
Excess (deficiency) of revenues over expenditures	<u>52,205</u>	<u>(21,090)</u>	<u>73,295</u>
Other financing sources (uses):			
Transfers out	(46,542)	(58,193)	11,651
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(46,542)</u>	<u>(58,193)</u>	<u>11,651</u>
Net change in fund balance	5,663	(79,283)	84,946
Fund balances, beginning of year	<u>413,781</u>	<u>0</u>	<u>413,781</u>
Total Fund balances, beginning of year	<u>413,781</u>	<u>0</u>	<u>413,781</u>
Fund balance, end of period	<u>419,444</u>	<u>(79,283)</u>	<u>498,727</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 4
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	383,621	392,468	(8,847)
Intergovernmental revenues	0	0	0
Investment income	631	0	631
Miscellaneous	137	0	137
Total Revenues:	<u>384,388</u>	<u>392,468</u>	<u>(8,080)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	50	500	451
ENGINEERING-PERMITS	463	0	(463)
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,789	2,138	349
CHEMICAL WEED CONTROL	10,228	16,585	6,357
MOWING SERVICES	11,814	19,158	7,344
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	971	1,575	604
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	26,686	56,310	29,624
REPAIR & MAINT-CANAL/LAKE	11,200	10,000	(1,200)
REPAIR & MAINT - GENERAL	5,636	10,000	4,364
REPAIR & MAINT-TELEMETRY	89	5,000	4,911
REPAIR & MAINT-CULVERTS	16,886	2,000	(14,886)
REPAIR & MAINT - GATE	390	800	410
R&M- Aerator refurbishments	0	0	0
Other	32,347	43,803	11,456
Total Physical Environment	<u>118,549</u>	<u>169,369</u>	<u>50,820</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	7,000	7,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	6,524	10,939	4,415
Total Capital outlay	<u>6,524</u>	<u>17,939</u>	<u>11,415</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>125,073</u>	<u>187,308</u>	<u>62,235</u>
Excess (deficiency) of revenues over expenditures	<u>259,315</u>	<u>205,160</u>	<u>54,155</u>
Other financing sources (uses):			
Transfers out	(131,280)	(165,160)	33,880
Total Other financing sources (uses):	<u>(131,280)</u>	<u>(165,160)</u>	<u>33,880</u>
Net change in fund balance	128,035	40,000	88,035
Fund balances, beginning of year	<u>497,068</u>	<u>0</u>	<u>497,068</u>
Total Fund balances, beginning of year	<u>497,068</u>	<u>0</u>	<u>497,068</u>
Fund balance, end of period	<u>625,103</u>	<u>40,000</u>	<u>585,103</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	281,208	284,279	(3,071)
Intergovernmental revenues	0	0	0
Investment income	441	0	441
Miscellaneous	7,560	0	7,560
Total Revenues:	<u>289,209</u>	<u>284,279</u>	<u>4,930</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	5,877	4,000	(1,877)
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	999	1,194	195
CHEMICAL WEED CONTROL	6,311	9,467	3,156
MOWING SERVICES	7,241	11,742	4,501
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	4,000	2,000	(2,000)
REPAIR & MAINT - GENERAL	2,900	2,000	(900)
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	500	500
Other	2,796	2,834	38
Total Physical Environment	<u>30,548</u>	<u>38,135</u>	<u>7,587</u>
Capital outlay	6,323	10,141	3,818
Principal	0	75,726	75,726
Interest	0	53,625	53,625
Total Expenditures:	<u>36,871</u>	<u>177,627</u>	<u>140,756</u>
Excess (deficiency) of revenues over expenditures	<u>252,338</u>	<u>106,652</u>	<u>145,686</u>
Other financing sources (uses):			
Transfers out	(75,176)	(84,165)	8,989
Total Other financing sources (uses):	<u>(75,176)</u>	<u>(84,165)</u>	<u>8,989</u>
Net change in fund balance	177,162	22,487	154,675
Fund balances, beginning of year	<u>379,749</u>	<u>0</u>	<u>379,749</u>
Total Fund balances, beginning of year	<u>379,749</u>	<u>0</u>	<u>379,749</u>
Fund balance, end of period	<u>556,911</u>	<u>22,487</u>	<u>534,424</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5A
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	330,223	331,925	(1,702)
Intergovernmental revenues	0	0	0
Investment income	1,123	0	1,123
Miscellaneous	14,916	0	14,916
Total Revenues:	<u>346,262</u>	<u>331,925</u>	<u>14,337</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	13,372	8,000	(5,372)
ENGINEERING-PERMITS	1,635	0	(1,635)
LEGAL SERVICES	5,464	1,000	(4,464)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,030	1,231	201
MARSH MAINT-LITTORAL ZONE	425	15,568	15,143
CHEMICAL WEED CONTROL	21,349	32,024	10,675
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
REPAIR & MAINT-ROADS	11,460	28,500	17,040
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	0	0
Repairs & Maint - Catch Basins	0	20,000	20,000
Other	11,698	16,287	4,589
Total Physical Environment	<u>66,433</u>	<u>125,360</u>	<u>58,927</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	260,000	260,000
CULVERTS/STRUCTURES	0	0	0
Other	125	0	(125)
Total Capital outlay	<u>125</u>	<u>260,000</u>	<u>259,875</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>66,558</u>	<u>385,360</u>	<u>318,802</u>
Excess (deficiency) of revenues over expenditures	<u>279,704</u>	<u>(53,435)</u>	<u>333,139</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(88,406)	(121,347)	32,941
Total Other financing sources (uses):	<u>(88,406)</u>	<u>(121,347)</u>	<u>32,941</u>
Net change in fund balance	191,298	(174,782)	366,080
Fund balances, beginning of year	<u>1,328,203</u>	<u>0</u>	<u>1,328,203</u>
Total Fund balances, beginning of year	<u>1,328,203</u>	<u>0</u>	<u>1,328,203</u>
Fund balance, end of period	<u>1,519,501</u>	<u>(174,782)</u>	<u>1,694,283</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5B
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	72,745	73,247	(502)
Intergovernmental revenues	0	0	0
Investment income	142	0	142
Miscellaneous	0	0	0
Total Revenues:	<u>72,887</u>	<u>73,247</u>	<u>(360)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
LEGAL SERVICES	0	500	500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	215	215
AUDITORS SERVICES	563	673	110
LANDSCAPE MAINTENANCE	1,684	2,730	1,046
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	3,786	3,786
REPAIR & MAINT-PUMP STATN	3,416	10,000	6,584
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	21	10,000	9,979
REPAIR & MAINT - GENERAL	375	2,000	1,625
REPAIR & MAINT-TELEMETRY	22	1,500	1,478
R&M- GENERATORS	0	1,000	1,000
Other	3,351	6,814	3,463
Total Physical Environment	<u>9,433</u>	<u>42,718</u>	<u>33,285</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Principal	0	0	0
Total Expenditures:	<u>9,433</u>	<u>42,718</u>	<u>33,285</u>
Excess (deficiency) of revenues over expenditures	<u>63,454</u>	<u>30,529</u>	<u>32,925</u>
Other financing sources (uses):			
Transfers out	(28,957)	(39,159)	10,202
Total Other financing sources (uses):	<u>(28,957)</u>	<u>(39,159)</u>	<u>10,202</u>
Net change in fund balance	34,497	(8,630)	43,127
Fund balances, beginning of year	137,651	0	137,651
Total Fund balances, beginning of year	<u>137,651</u>	<u>0</u>	<u>137,651</u>
Fund balance, end of period	<u>172,148</u>	<u>(8,630)</u>	<u>180,778</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5C
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	37,561	38,211	(650)
Investment income	176	0	176
Total Investment income	176	0	176
Total Revenues:	<u>37,737</u>	<u>38,211</u>	<u>(474)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	390	500	110
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	489	584	95
TRASH DISPOSAL	2,550	3,400	850
LANDSCAPE MAINTENANCE	447	724	277
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT - GENERAL	100	1,500	1,400
REPAIR & MAINT-TELEMETRY	0	1,500	1,500
REPAIR & MAINT-CULVERTS	0	0	0
Other	499	1,380	881
Total Physical Environment	<u>4,475</u>	<u>13,088</u>	<u>8,613</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>4,475</u>	<u>13,088</u>	<u>8,613</u>
Excess (deficiency) of revenues over expenditures	<u>33,263</u>	<u>25,123</u>	<u>8,140</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(14,188)	(21,923)	7,735
Total Other financing sources (uses):	<u>(14,188)</u>	<u>(21,923)</u>	<u>7,735</u>
Net change in fund balance	19,075	3,200	15,875
Fund balances, beginning of year	<u>218,183</u>	<u>0</u>	<u>218,183</u>
Total Fund balances, beginning of year	<u>218,183</u>	<u>0</u>	<u>218,183</u>
Fund balance, end of period	<u>237,258</u>	<u>3,200</u>	<u>234,058</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5D
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	92,628	93,878	(1,250)
Intergovernmental revenues	0	0	0
Investment income	248	0	248
Miscellaneous	0	0	0
Total Revenues:	<u>92,876</u>	<u>93,878</u>	<u>(1,002)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
Special Legislative Activities	0	0	0
AUDITORS SERVICES	716	856	140
LANDSCAPE MAINTENANCE	1,703	2,762	1,059
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	5,536	5,000	(536)
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	14	10,000	9,986
REPAIR & MAINT - GENERAL	300	3,000	2,700
REPAIR & MAINT-TELEMETRY	105	1,500	1,395
R&M- GENERATORS	0	1,000	1,000
Other	3,552	5,531	1,979
Total Physical Environment	<u>11,926</u>	<u>33,649</u>	<u>21,723</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	63,390	12,500	(50,890)
Total Capital outlay	<u>63,390</u>	<u>12,500</u>	<u>(50,890)</u>
Total Expenditures:	<u>75,316</u>	<u>46,149</u>	<u>(29,167)</u>
Excess (deficiency) of revenues over expenditures	<u>17,560</u>	<u>47,729</u>	<u>(30,169)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(29,712)	(38,729)	9,017
Total Other financing sources (uses):	<u>(29,712)</u>	<u>(38,729)</u>	<u>9,017</u>
Net change in fund balance	(12,153)	9,000	(21,153)
Fund balances, beginning of year	<u>283,995</u>	<u>0</u>	<u>283,995</u>
Total Fund balances, beginning of year	<u>283,995</u>	<u>0</u>	<u>283,995</u>
Fund balance, end of period	<u>271,843</u>	<u>9,000</u>	<u>262,843</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 7
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	99,206	100,019	(813)
Intergovernmental revenues	0	0	0
Investment income	339	0	339
Miscellaneous	9,889	0	9,889
Total Revenues:	<u>109,433</u>	<u>100,019</u>	<u>9,414</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	324	500	176
ENGINEERING-PERMITS	2,084	0	(2,084)
LEGAL SERVICES	0	500	500
WATER QUALITY	2,534	3,697	1,164
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	592	707	115
CHEMICAL WEED CONTROL	3,489	5,234	1,745
MOWING SERVICES	10,290	16,686	6,396
TRASH DISPOSAL	0	1,200	1,200
LANDSCAPE MAINTENANCE	155	252	97
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,950	5,000	2,050
REPAIR & MAINT - GENERAL	175	1,000	825
REPAIR & MAINT-TELEMETRY	89	0	(89)
REPAIR & MAINT - GATE	1,900	2,000	100
Other	1,101	1,501	400
Total Physical Environment	<u>25,683</u>	<u>38,277</u>	<u>12,594</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	2,047	3,432	1,385
Total Capital outlay	<u>2,047</u>	<u>3,432</u>	<u>1,385</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>27,730</u>	<u>41,709</u>	<u>13,979</u>
Excess (deficiency) of revenues over expenditures	<u>81,703</u>	<u>58,310</u>	<u>23,393</u>
Other financing sources (uses):			
Transfers out	(45,158)	(62,058)	16,900
Total Other financing sources (uses):	<u>(45,158)</u>	<u>(62,058)</u>	<u>16,900</u>
Net change in fund balance	36,545	(3,748)	40,293
Fund balances, beginning of year	<u>341,183</u>	<u>0</u>	<u>341,183</u>
Total Fund balances, beginning of year	<u>341,183</u>	<u>0</u>	<u>341,183</u>
Fund balance, end of period	<u>377,728</u>	<u>(3,748)</u>	<u>381,476</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	97,104	97,423	(319)
Intergovernmental revenues	0	0	0
Investment income	263	0	263
Miscellaneous	0	0	0
Total Revenues:	<u>97,368</u>	<u>97,423</u>	<u>(55)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	97	500	403
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	358	500	143
WATER QUALITY	1,676	5,510	3,834
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	597	713	116
CHEMICAL WEED CONTROL	2,369	3,553	1,184
MOWING SERVICES	5,335	8,652	3,317
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	233	378	145
SUPERVISORS EXPENSES	0	0	0
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	503	1,500	997
REPAIR & MAINT-TELEMTRY	45	4,500	4,455
REPAIR & MAINT-CULVERTS	0	1,500	1,500
REPAIR & MAINT - GATE	0	500	500
REPAIR & MAINT - IRRIGATION	0	0	0
Other	1,084	1,135	51
Total Physical Environment	<u>12,296</u>	<u>34,941</u>	<u>22,645</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	7,000	7,000
CULVERTS/STRUCTURES	0	0	0
Other	1,337	2,241	904
Total Capital outlay	<u>1,337</u>	<u>9,241</u>	<u>7,904</u>
Interest	0	0	0
Total Expenditures:	<u>13,633</u>	<u>44,182</u>	<u>30,549</u>
Excess (deficiency) of revenues over expenditures	<u>83,735</u>	<u>53,241</u>	<u>30,494</u>
Other financing sources (uses):			
Transfers out	(56,094)	(69,365)	13,271
Total Other financing sources (uses):	<u>(56,094)</u>	<u>(69,365)</u>	<u>13,271</u>
Net change in fund balance	27,641	(16,124)	43,765
Fund balances, beginning of year	307,330	0	307,330
Total Fund balances, beginning of year	<u>307,330</u>	<u>0</u>	<u>307,330</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 9
 From 10/1/2020 Through 6/30/2021
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	334,972	(16,124)	351,096

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	631,349	633,216	(1,867)
Intergovernmental revenues	0	0	0
Investment income	1,136	0	1,136
Miscellaneous	1,034	0	1,034
Total Revenues:	633,518	633,216	302
Expenditures:			
Physical Environment			
ENGINEERING FEES	3,613	1,000	(2,613)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	908	500	(408)
WATER QUALITY	357	1,384	1,027
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,342	3,993	651
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	21,962	23,906	1,944
MOWING SERVICES	8,384	13,596	5,212
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	1,535	2,488	953
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	61,465	125,400	63,935
UPLAND MAINTENANCE	2,197	11,329	9,132
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	36,486	66,941	30,455
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	949	12,000	11,051
REPAIR & MAINT-TELEMETRY	673	3,000	2,327
REPAIR & MAINT-ROADS	24,921	35,000	10,079
REPAIR & MAINT-CULVERTS	0	2,000	2,000
REPAIR & MAINT - GATE	0	500	500
R&M- Aerator refurbishments	10,190	12,500	2,310
R & M PRESERVE STRUCTURES	3,253	35,000	31,747
Other	60,681	80,226	19,545
Total Physical Environment	240,914	446,013	205,099
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Principal	0	0	0
Total Expenditures:	240,914	446,013	205,099
Excess (deficiency) of revenues over expenditures	392,604	187,203	205,401

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(125,674)</u>	<u>(181,061)</u>	<u>55,387</u>
Total Other financing sources (uses):	<u>(125,674)</u>	<u>(181,061)</u>	<u>55,387</u>
Net change in fund balance	266,930	6,142	260,788
Fund balances, beginning of year	1,159,445	0	1,159,445
Total Fund balances, beginning of year	<u>1,159,445</u>	<u>0</u>	<u>1,159,445</u>
Fund balance, end of period	<u><u>1,426,375</u></u>	<u><u>6,142</u></u>	<u><u>1,420,233</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	530,138	531,979	(1,841)
Intergovernmental revenues	0	0	0
Investment income	868	0	868
Miscellaneous	(175)	0	(175)
Total Revenues:	<u>530,831</u>	<u>531,979</u>	<u>(1,148)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	215	215
AUDITORS SERVICES	2,889	3,452	563
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	9,382	10,213	831
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	1,166	1,890	724
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	61,550	125,400	63,850
UPLAND MAINTENANCE	5,371	27,692	22,321
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	23,711	31,909	8,198
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	10,720	7,500	(3,220)
REPAIR & MAINT-BLDG	0	5,000	5,000
REPAIR & MAINT - GENERAL	621	10,000	9,379
REPAIR & MAINT-TELEMTRY	921	3,000	2,079
REPAIR & MAINT-ROADS	19,068	35,000	15,932
REPAIR & MAINT-CULVERTS	0	11,250	11,250
REPAIR & MAINT - GATE	0	400	400
R&M- Aerator refurbishments	5,207	6,250	1,043
R & M PRESERVE STRUCTURES	15,226	35,000	19,774
Other	39,223	51,793	12,570
Total Physical Environment	<u>195,056</u>	<u>367,214</u>	<u>172,158</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>195,056</u>	<u>367,214</u>	<u>172,158</u>
Excess (deficiency) of revenues over expenditures	<u>335,775</u>	<u>164,765</u>	<u>171,010</u>
Other financing sources (uses):			
Transfers out	(104,182)	(143,487)	39,305

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(104,182)</u>	<u>(143,487)</u>	<u>39,305</u>
Net change in fund balance	231,593	21,278	210,315
Fund balances, beginning of year	<u>867,831</u>	<u>0</u>	<u>867,831</u>
Total Fund balances, beginning of year	<u>867,831</u>	<u>0</u>	<u>867,831</u>
Fund balance, end of period	<u>1,099,424</u>	<u>21,278</u>	<u>1,078,146</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	2,198,591	2,223,100	(24,509)
Intergovernmental revenues	0	0	0
Investment income	3,144	0	3,144
Miscellaneous	15,482	0	15,482
Total Revenues:	2,217,217	2,223,100	(5,883)
Expenditures:			
Physical Environment			
ENGINEERING FEES	33,540	43,000	9,460
ENGINEERING-PERMITS	4,155	0	(4,155)
LEGAL SERVICES	12,103	1,000	(11,103)
WATER QUALITY	4,533	14,145	9,613
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	10,287	12,293	2,006
MARSH MAINT-LITTORAL ZONE	219,643	349,750	130,107
CHEMICAL WEED CONTROL	147,430	221,070	73,640
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	20,351	33,001	12,650
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	6,135	9,949	3,814
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	56,232	63,000	6,768
REPAIR & MAINT-AERATORS	108,439	217,934	109,495
REPAIR & MAINT-PUMP STATN	9,607	21,000	11,393
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	9,000	19,000	10,000
REPAIR & MAINT-BLDG	85	70,000	69,915
REPAIR & MAINT - GENERAL	4,600	10,000	5,400
REPAIR & MAINT-TELEMETRY	633	8,000	7,367
REPAIR & MAINT-ROADS	37,507	101,000	63,493
REPAIR & MAINT-CULVERTS	0	13,750	13,750
REPAIR & MAINT - GATE	1,900	3,500	1,600
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	31,318	25,000	(6,318)
R&M- Aerator refurbishments	25,531	31,250	5,719
R&M- GENERATORS	0	1,000	1,000
Other	119,644	211,627	91,983
Total Physical Environment	862,673	1,480,519	617,846
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	205,000	205,000
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	4,231	7,093	2,862
Total Capital outlay	4,231	212,093	207,862
Principal	0	166,557	166,557
Interest	16,370	32,740	16,370
Total Expenditures:	883,273	1,891,909	1,008,636

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u>1,333,944</u>	<u>331,191</u>	<u>1,002,753</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(417,676)	(569,083)	151,407
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(417,676)</u>	<u>(569,083)</u>	<u>151,407</u>
Net change in fund balance	916,268	(237,892)	1,154,160
Fund balances, beginning of year	<u>2,678,267</u>	<u>0</u>	<u>2,678,267</u>
Total Fund balances, beginning of year	<u>2,678,267</u>	<u>0</u>	<u>2,678,267</u>
Fund balance, end of period	<u><u>3,594,535</u></u>	<u><u>(237,892)</u></u>	<u><u>3,832,427</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	49,464	49,821	(357)
Intergovernmental revenues	0	0	0
Investment income	139	0	139
Miscellaneous	0	0	0
Total Revenues:	<u>49,604</u>	<u>49,821</u>	<u>(217)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	335	400	65
CHEMICAL WEED CONTROL	117	176	59
MOWING SERVICES	1,334	2,163	829
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	350	567	217
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,200	4,000	2,800
REPAIR & MAINT - GENERAL	93	500	407
REPAIR & MAINT-TELEMETRY	45	1,000	955
REPAIR & MAINT - GATE	1,900	3,000	1,100
Other	495	496	1
Total Physical Environment	<u>5,868</u>	<u>12,552</u>	<u>6,684</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	1,482	2,484	1,002
Total Capital outlay	<u>1,482</u>	<u>2,484</u>	<u>1,002</u>
Total Expenditures:	<u>7,350</u>	<u>15,036</u>	<u>7,686</u>
Excess (deficiency) of revenues over expenditures	<u>42,254</u>	<u>34,785</u>	<u>7,469</u>
Other financing sources (uses):			
Transfers out	(34,568)	(41,706)	7,138
Total Other financing sources (uses):	<u>(34,568)</u>	<u>(41,706)</u>	<u>7,138</u>
Net change in fund balance	7,686	(6,921)	14,607
Fund balances, beginning of year	<u>165,722</u>	<u>0</u>	<u>165,722</u>
Total Fund balances, beginning of year	<u>165,722</u>	<u>0</u>	<u>165,722</u>
Fund balance, end of period	<u>173,408</u>	<u>(6,921)</u>	<u>180,329</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12A
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	26,597	26,789	(192)
Intergovernmental revenues	0	0	0
Investment income	79	0	79
Miscellaneous	0	0	0
Total Revenues:	<u>26,675</u>	<u>26,789</u>	<u>(114)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	142	170	28
CHEMICAL WEED CONTROL	644	1,044	400
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	1,146	7,831	6,685
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	125	1,000	875
REPAIR & MAINT-TELEMETRY	45	0	(45)
REPAIR & MAINT-CULVERTS	2,450	0	(2,450)
REPAIR & MAINT - GATE	0	0	0
R&M- Aerator refurbishments	0	0	0
Other	2,225	1,515	(710)
Total Physical Environment	<u>6,777</u>	<u>12,310</u>	<u>5,533</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>6,777</u>	<u>12,310</u>	<u>5,533</u>
Excess (deficiency) of revenues over expenditures	<u>19,898</u>	<u>14,479</u>	<u>5,419</u>
Other financing sources (uses):			
Transfers out	(8,358)	(9,222)	864
Total Other financing sources (uses):	<u>(8,358)</u>	<u>(9,222)</u>	<u>864</u>
Net change in fund balance	11,540	5,257	6,283
Fund balances, beginning of year	95,372	0	95,372
Total Fund balances, beginning of year	<u>95,372</u>	<u>0</u>	<u>95,372</u>
Fund balance, end of period	<u>106,912</u>	<u>5,257</u>	<u>101,655</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	693,331	700,666	(7,335)
Intergovernmental revenues	0	0	0
Investment income	801	0	801
Miscellaneous	12,200	0	12,200
Total Revenues:	<u>706,332</u>	<u>700,666</u>	<u>5,666</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	63	5,000	4,938
ENGINEERING-PERMITS	4,669	0	(4,669)
LEGAL SERVICES	3,108	2,000	(1,108)
WATER QUALITY	1,672	4,623	2,951
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	3,921	4,685	764
CHEMICAL WEED CONTROL	21,905	35,521	13,616
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	3,049	4,944	1,895
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	1,499	2,431	932
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	79,308	143,005	63,697
REPAIR & MAINT-PUMP STATN	3,176	20,000	16,824
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT-BLDG	45	10,000	9,955
REPAIR & MAINT - GENERAL	560	4,750	4,190
REPAIR & MAINT-TELEMETRY	70	6,000	5,930
REPAIR & MAINT-CULVERTS	0	5,000	5,000
REPAIR & MAINT - GATE	0	0	0
R&M- Aerator refurbishments	20,380	25,000	4,620
R&M- GENERATORS	0	1,000	1,000
Other	95,212	144,497	49,285
Total Physical Environment	<u>238,636</u>	<u>419,456</u>	<u>180,820</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	3,696	1,418	(2,278)
Total Capital outlay	<u>3,696</u>	<u>1,418</u>	<u>(2,278)</u>
Principal	0	107,713	107,713
Interest	8,791	30,518	21,727
Total Expenditures:	<u>251,122</u>	<u>559,105</u>	<u>307,983</u>
Excess (deficiency) of revenues over expenditures	<u>455,209</u>	<u>141,561</u>	<u>313,648</u>
Other financing sources (uses):			
Transfers out	(107,726)	(159,150)	51,424
Capital contributions from landowners	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(107,726)</u>	<u>(159,150)</u>	<u>51,424</u>
Net change in fund balance	347,483	(17,589)	365,072
Fund balances, beginning of year	<u>547,939</u>	<u>0</u>	<u>547,939</u>
Total Fund balances, beginning of year	<u>547,939</u>	<u>0</u>	<u>547,939</u>
Fund balance, end of period	<u>895,422</u>	<u>(17,589)</u>	<u>913,011</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	733,830	746,483	(12,653)
Intergovernmental revenues	0	0	0
Investment income	793	0	793
Miscellaneous	750	0	750
Total Revenues:	735,373	746,483	(11,110)
Expenditures:			
Physical Environment			
ENGINEERING FEES	2,544	3,000	457
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,843	1,000	(843)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,081	3,682	601
CHEMICAL WEED CONTROL	42,073	68,226	26,153
MOWING SERVICES	6,098	9,888	3,790
TRASH DISPOSAL	20,000	30,000	10,000
LANDSCAPE MAINTENANCE	816	1,323	507
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	63,351	142,128	78,777
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	5,750	10,000	4,250
REPAIR & MAINT - GENERAL	4,560	12,000	7,440
REPAIR & MAINT-TELEMTRY	382	5,000	4,618
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	12,480	0	(12,480)
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	16,038	25,000	8,962
Other	105,365	138,014	32,649
Total Physical Environment	284,381	449,761	165,380
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	23,100	24,000	900
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	18,722	0	(18,722)
Other	3,594	6,026	2,432
Total Capital outlay	45,416	30,026	(15,390)
Principal	0	43,640	43,640
Interest	0	30,903	30,903
Total Expenditures:	329,796	554,330	224,534
Excess (deficiency) of revenues over expenditures	405,577	192,153	213,424
Other financing sources (uses):			
Transfers out	(113,431)	(146,705)	33,274
Total Other financing sources (uses):	(113,431)	(146,705)	33,274
Net change in fund balance	292,146	45,448	246,698
Fund balances, beginning of year	450,570	0	450,570

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	450,570	0	450,570
Fund balance, end of period	742,716	45,448	697,268

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	674,620	695,124	(20,504)
Intergovernmental revenues	0	0	0
Investment income	1,021	0	1,021
Miscellaneous	106,449	0	106,449
Total Revenues:	<u>782,089</u>	<u>695,124</u>	<u>86,965</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	26,785	33,000	6,215
ENGINEERING-PERMITS	36,445	0	(36,445)
ENVIRONMENTAL LIASON	0	25,031	25,031
LEGAL SERVICES	56,662	5,000	(51,662)
WATER QUALITY	4,481	5,416	935
FINANCIAL CONS./ADVISOR	0	215	215
AUDITORS SERVICES	3,419	4,086	667
MARSH MAINT-LITTORAL ZONE	425	5,075	4,650
CHEMICAL WEED CONTROL	24,472	36,708	12,236
MOWING SERVICES	31,901	51,732	19,831
SECURITY SERVICES	225,893	276,441	50,548
TRASH DISPOSAL	4,140	5,000	860
LANDSCAPE MAINTENANCE	4,672	7,577	2,905
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	15,000	15,000
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	1,065	20,000	18,935
REPAIR & MAINT - GENERAL	477	1,000	523
REPAIR & MAINT-TELEMETRY	0	10,000	10,000
REPAIR & MAINT-ROADS	18,892	34,250	15,358
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	20,000	20,000
REPAIR & MAINT- STREET SWEEP	3,846	7,750	3,904
Other	16,534	13,307	(3,227)
Total Physical Environment	<u>460,110</u>	<u>577,088</u>	<u>116,978</u>
Capital outlay			
ROADS/BRIDGES	0	343,000	343,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	808	1,144	336
Total Capital outlay	<u>808</u>	<u>344,144</u>	<u>343,336</u>
Principal	0	0	0
Total Expenditures:	<u>460,918</u>	<u>921,232</u>	<u>460,314</u>
Excess (deficiency) of revenues over expenditures	<u>321,172</u>	<u>(226,108)</u>	<u>547,280</u>

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers out	(122,352)	(141,712)	19,360
Capital contributions from landowners	<u>32</u>	<u>0</u>	<u>32</u>
Total Other financing sources (uses):	<u>(122,320)</u>	<u>(141,712)</u>	<u>19,392</u>
Net change in fund balance	198,852	(367,820)	566,672
Fund balances, beginning of year	1,111,560	0	1,111,560
Total Fund balances, beginning of year	<u>1,111,560</u>	<u>0</u>	<u>1,111,560</u>
Fund balance, end of period	<u><u>1,310,412</u></u>	<u><u>(367,820)</u></u>	<u><u>1,678,232</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,472,370	1,485,387	(13,017)
Intergovernmental revenues	24,531	255,000	(230,469)
Investment income	2,297	0	2,297
Miscellaneous	6,250	0	6,250
Total Revenues:	1,505,448	1,740,387	(234,939)
Expenditures:			
Physical Environment			
ENGINEERING FEES	9,861	10,000	139
ENGINEERING-PERMITS	3,552	0	(3,552)
LEGAL SERVICES	12,073	30,000	17,927
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	22,120	340,899	318,779
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	7,836	9,364	1,528
MARSH MAINT-LITTORAL ZONE	207,969	338,914	130,945
CHEMICAL WEED CONTROL	106,185	159,190	53,005
TRASH DISPOSAL	273	1,900	1,627
LANDSCAPE MAINTENANCE	9,544	15,477	5,933
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	70,685	147,087	76,402
REPAIR & MAINT-PUMP STATN	56,897	20,000	(36,897)
REPAIR & MAINT-CANAL/LAKE	0	14,000	14,000
REPAIR & MAINT-BLDG	133	15,000	14,867
REPAIR & MAINT - GENERAL	1,200	8,000	6,800
REPAIR & MAINT-TELEMTRY	9,344	29,000	19,656
REPAIR & MAINT-ROADS	36	35,000	34,964
REPAIR & MAINT-CULVERTS	0	6,250	6,250
REPAIR & MAINT - GATE	4,200	5,000	800
Repairs & Maint - Catch Basins	43,618	30,000	(13,618)
R&M- Aerator refurbishments	0	25,000	25,000
R&M- GENERATORS	0	1,000	1,000
REPAIR & MAINT- STREET SWEEP	16,592	29,000	12,408
Other	121,680	198,007	76,327
Total Physical Environment	703,799	1,468,088	764,289
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	1,729	2,899	1,170
Total Capital outlay	1,729	2,899	1,170
Principal	0	0	0
Total Expenditures:	705,528	1,470,987	765,459

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Excess (deficiency) of revenues over expenditures	<u><u>799,920</u></u>	<u><u>269,400</u></u>	<u><u>530,520</u></u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(220,672)	(335,749)	115,077
Capital contributions from landowners	17,221	22,047	(4,826)
Total Other financing sources (uses):	<u>(203,451)</u>	<u>(313,702)</u>	<u>110,251</u>
Net change in fund balance	596,469	(44,302)	640,771
Fund balances, beginning of year	<u>2,022,248</u>	<u>0</u>	<u>2,022,248</u>
Total Fund balances, beginning of year	<u>2,022,248</u>	<u>0</u>	<u>2,022,248</u>
Fund balance, end of period	<u><u>2,618,717</u></u>	<u><u>(44,302)</u></u>	<u><u>2,663,019</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	299,062	299,860	(798)
Intergovernmental revenues	0	0	0
Investment income	337	0	337
Miscellaneous	697	0	697
Total Revenues:	300,096	299,860	236
Expenditures:			
Physical Environment			
ENGINEERING FEES	707	1,000	293
ENGINEERING-PERMITS	313	0	(313)
LEGAL SERVICES	0	500	500
WATER QUALITY	4,015	12,400	8,385
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,934	2,311	377
MARSH MAINT-LITTORAL ZONE	9,127	15,568	6,441
CHEMICAL WEED CONTROL	17,601	26,401	8,800
MOWING SERVICES	2,668	4,326	1,658
TRASH DISPOSAL	0	250	250
LANDSCAPE MAINTENANCE	350	567	217
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	4,285	12,000	7,715
REPAIR & MAINT-AERATORS	13,124	49,048	35,924
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	15,000	15,000	0
REPAIR & MAINT - GENERAL	1,928	2,000	72
REPAIR & MAINT-TELEMETRY	223	6,000	5,777
REPAIR & MAINT-CULVERTS	14,168	20,000	5,832
REPAIR & MAINT - GATE	4,000	5,200	1,200
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	5,526	6,250	724
Other	43,153	44,259	1,106
Total Physical Environment	138,120	223,080	84,960
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	1,056	1,771	715
Total Capital outlay	1,056	1,771	715
Interest	0	0	0
Total Expenditures:	139,176	224,851	85,675
Excess (deficiency) of revenues over expenditures	160,920	75,009	85,911
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(85,499)	(123,504)	38,005
Total Other financing sources (uses):	(85,499)	(123,504)	38,005
Net change in fund balance	75,421	(48,495)	123,916

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	285,853	0	285,853
Total Fund balances, beginning of year	285,853	0	285,853
Fund balance, end of period	361,274	(48,495)	409,769

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19A
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	38,919	39,109	(190)
Investment income	347	0	347
Miscellaneous	0	0	0
Total Revenues:	<u>39,266</u>	<u>39,109</u>	<u>157</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	95	114	19
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	1,880	10,000	8,120
REPAIR & MAINT-TELEMETRY	0	0	0
Other	389	388	(1)
Total Physical Environment	<u>2,365</u>	<u>12,002</u>	<u>9,637</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	15,945	0	(15,945)
MACHINERY & EQUIPMENT	0	15,000	15,000
Total Capital outlay	<u>15,945</u>	<u>15,000</u>	<u>(945)</u>
Total Expenditures:	<u>18,310</u>	<u>27,002</u>	<u>8,692</u>
Excess (deficiency) of revenues over expenditures	<u>20,956</u>	<u>12,107</u>	<u>8,849</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(8,199)	(12,107)	3,908
Total Other financing sources (uses):	<u>(8,199)</u>	<u>(12,107)</u>	<u>3,908</u>
Net change in fund balance	12,757	0	12,757
Fund balances, beginning of year	<u>459,676</u>	<u>0</u>	<u>459,676</u>
Total Fund balances, beginning of year	<u>459,676</u>	<u>0</u>	<u>459,676</u>
Fund balance, end of period	<u>472,433</u>	<u>0</u>	<u>472,433</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 20
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	69,993	70,651	(658)
Intergovernmental revenues	0	0	0
Investment income	251	0	251
Miscellaneous	1,175	0	1,175
Total Revenues:	71,420	70,651	769
Expenditures:			
Physical Environment			
ENGINEERING FEES	1,413	150,500	149,088
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	513	500	(13)
SPECIAL SERVICES	0	0	0
WATER QUALITY	855	1,620	765
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	510	609	99
CHEMICAL WEED CONTROL	3,874	6,281	2,407
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	7,500	10,000	2,500
REPAIR & MAINT - GENERAL	5,950	13,500	7,550
Repairs & Maint - Catch Basins	0	15,000	15,000
Other	617	616	(1)
Total Physical Environment	21,231	198,876	177,645
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	285	478	193
Total Capital outlay	285	478	193
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	21,516	199,354	177,838
Excess (deficiency) of revenues over expenditures	49,903	(128,703)	178,606
Other financing sources (uses):			
Transfers out	(13,187)	(17,412)	4,225
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	(13,187)	(17,412)	4,225
Net change in fund balance	36,716	(146,115)	182,831
Fund balances, beginning of year	292,859	0	292,859
Total Fund balances, beginning of year	292,859	0	292,859
Fund balance, end of period	329,575	(146,115)	475,690

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	366,598	370,966	(4,368)
Intergovernmental revenues	0	0	0
Investment income	741	0	741
Miscellaneous	0	0	0
Total Revenues:	<u>367,339</u>	<u>370,966</u>	<u>(3,627)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	8,956	1,000	(7,956)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
WATER QUALITY	2,999	7,545	4,546
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	2,408	2,877	469
MARSH MAINT-LITTORAL ZONE	0	50,000	50,000
CHEMICAL WEED CONTROL	0	25,000	25,000
LANDSCAPE MAINTENANCE	116	189	73
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	82,256	92,000	9,744
REPAIR & MAINT-AERATORS	15,085	39,880	24,795
REPAIR & MAINT-PUMP STATN	407	5,000	4,593
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	9,000	9,000
REPAIR & MAINT-BLDG	40	5,000	4,960
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	1,050	4,000	2,950
REPAIR & MAINT-TELEMTRY	5,816	21,000	15,184
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	0	0
R&M- GENERATORS	0	1,000	1,000
Other	11,262	16,983	5,721
Total Physical Environment	<u>130,395</u>	<u>281,474</u>	<u>151,079</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	60,670	0	(60,670)
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	301,382	0	(301,382)
Other	225	378	153
Total Capital outlay	<u>362,277</u>	<u>378</u>	<u>(361,899)</u>
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	<u>492,672</u>	<u>281,852</u>	<u>(210,820)</u>
Excess (deficiency) of revenues over expenditures	<u>(125,333)</u>	<u>89,114</u>	<u>(214,447)</u>
Other financing sources (uses):			
Transfers out	(122,778)	(189,114)	66,336

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Total Other financing sources (uses):	<u>(122,778)</u>	<u>(189,114)</u>	<u>66,336</u>
Net change in fund balance	(248,110)	(100,000)	(148,110)
Fund balances, beginning of year	<u>1,027,160</u>	<u>0</u>	<u>1,027,160</u>
Total Fund balances, beginning of year	<u>1,027,160</u>	<u>0</u>	<u>1,027,160</u>
Fund balance, end of period	<u>779,050</u>	<u>(100,000)</u>	<u>879,050</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	178,757	178,948	(191)
Intergovernmental revenues	0	0	0
Investment income	261	0	261
Miscellaneous	0	0	0
Total Revenues:	<u>179,017</u>	<u>178,948</u>	<u>69</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	80	500	420
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	693	500	(193)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	967	1,156	189
MARSH MAINT-LITTORAL ZONE	7,193	30,558	23,365
CHEMICAL WEED CONTROL	22,400	33,600	11,200
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	194	315	121
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	56,732	60,000	3,268
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	1,540	3,500	1,960
REPAIR & MAINT-TELEMTRY	22	1,500	1,478
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	200	200
Other	1,855	2,000	145
Total Physical Environment	<u>91,677</u>	<u>139,829</u>	<u>48,152</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	526	882	356
Total Capital outlay	<u>526</u>	<u>882</u>	<u>356</u>
Total Expenditures:	<u>92,203</u>	<u>140,711</u>	<u>48,508</u>
Excess (deficiency) of revenues over expenditures	<u>86,814</u>	<u>38,237</u>	<u>48,577</u>
Other financing sources (uses):			
Transfers out	(55,936)	(73,617)	17,681
Total Other financing sources (uses):	<u>(55,936)</u>	<u>(73,617)</u>	<u>17,681</u>
Net change in fund balance	30,879	(35,380)	66,259
Fund balances, beginning of year	<u>279,902</u>	<u>0</u>	<u>279,902</u>
Total Fund balances, beginning of year	<u>279,902</u>	<u>0</u>	<u>279,902</u>
Fund balance, end of period	<u>310,780</u>	<u>(35,380)</u>	<u>346,160</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	197,914	200,052	(2,138)
Intergovernmental revenues	0	0	0
Investment income	703	0	703
Miscellaneous	0	0	0
Total Revenues:	<u>198,616</u>	<u>200,052</u>	<u>(1,436)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	60	500	441
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,135	1,356	221
MARSH MAINT-LITTORAL ZONE	17,829	30,558	12,729
CHEMICAL WEED CONTROL	22,733	34,100	11,367
MOWING SERVICES	9,146	14,832	5,686
TRASH DISPOSAL	0	500	500
LANDSCAPE MAINTENANCE	3,341	5,418	2,077
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	10,874	14,000	3,126
REPAIR & MAINT-AERATORS	256	7,054	6,798
REPAIR & MAINT-PUMP STATN	3,792	5,000	1,208
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	950	8,000	7,050
REPAIR & MAINT-BLDG	25	10,000	9,975
REPAIR & MAINT-WELLS	1,982	1,000	(982)
REPAIR & MAINT - GENERAL	14,272	22,000	7,728
REPAIR & MAINT-TELEMETRY	18,132	10,500	(7,632)
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	2,500	2,500
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	6,250	6,250
R&M- GENERATORS	0	1,000	1,000
Other	7,923	12,653	4,730
Total Physical Environment	<u>112,450</u>	<u>188,221</u>	<u>75,771</u>
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	11,000	11,000
MACHINERY & EQUIPMENT	0	0	0
Other	325	544	219
Total Capital outlay	<u>325</u>	<u>11,544</u>	<u>11,219</u>
Principal	0	0	0
Total Expenditures:	<u>112,775</u>	<u>199,765</u>	<u>86,990</u>
Excess (deficiency) of revenues over expenditures	<u>85,842</u>	<u>287</u>	<u>85,555</u>

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Transfers in	0	0	0
Transfers out	(68,445)	(88,510)	20,065
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(68,445)</u>	<u>(88,510)</u>	<u>20,065</u>
Net change in fund balance	17,397	(88,223)	105,620
Fund balances, beginning of year	888,866	0	888,866
Total Fund balances, beginning of year	<u>888,866</u>	<u>0</u>	<u>888,866</u>
Fund balance, end of period	<u><u>906,263</u></u>	<u><u>(88,223)</u></u>	<u><u>994,486</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 27B
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	116,763	117,582	(819)
Investment income	<u>238</u>	<u>0</u>	<u>238</u>
Total Investment income	<u>238</u>	<u>0</u>	<u>238</u>
Total Revenues:	<u>117,001</u>	<u>117,582</u>	<u>(581)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	68	500	432
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	215	215
AUDITORS SERVICES	1,000	1,195	195
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	7,483	15,568	8,085
CHEMICAL WEED CONTROL	3,203	4,805	1,602
TRASH DISPOSAL	0	250	250
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	13,316	40,000	26,684
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	0	0
R & M PRESERVE STRUCTURES	0	0	0
Other	<u>1,168</u>	<u>1,687</u>	<u>519</u>
Total Physical Environment	<u>26,238</u>	<u>67,720</u>	<u>41,482</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	<u>402</u>	<u>675</u>	<u>273</u>
Total Capital outlay	<u>402</u>	<u>675</u>	<u>273</u>
Total Expenditures:	<u>26,641</u>	<u>68,395</u>	<u>41,755</u>
Excess (deficiency) of revenues over expenditures	<u>90,360</u>	<u>49,187</u>	<u>41,173</u>
Other financing sources (uses):			
Transfers out	<u>(34,921)</u>	<u>(49,187)</u>	<u>14,266</u>
Total Other financing sources (uses):	<u>(34,921)</u>	<u>(49,187)</u>	<u>14,266</u>
Net change in fund balance	55,440	0	55,440
Fund balances, beginning of year	<u>227,729</u>	<u>0</u>	<u>227,729</u>
Total Fund balances, beginning of year	<u>227,729</u>	<u>0</u>	<u>227,729</u>
Fund balance, end of period	<u>283,169</u>	<u>0</u>	<u>283,169</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 29
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	37,085	37,169	(84)
Intergovernmental revenues	0	0	0
Investment income	154	0	154
Miscellaneous	0	0	0
Total Revenues:	<u>37,238</u>	<u>37,169</u>	<u>69</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
LEGAL SERVICES	0	500	500
WATER QUALITY	693	250	(443)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	234	280	46
MARSH MAINT-LITTORAL ZONE	425	5,075	4,650
CHEMICAL WEED CONTROL	6,480	9,720	3,240
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	4,516	11,000	6,484
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	1,500	1,500
Other	371	367	(4)
Total Physical Environment	<u>12,719</u>	<u>29,692</u>	<u>16,973</u>
Capital outlay	98	164	66
Total Expenditures:	<u>12,817</u>	<u>29,856</u>	<u>17,039</u>
Excess (deficiency) of revenues over expenditures	<u>24,421</u>	<u>7,313</u>	<u>17,108</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(14,724)	(18,617)	3,893
Total Other financing sources (uses):	<u>(14,724)</u>	<u>(18,617)</u>	<u>3,893</u>
Net change in fund balance	9,697	(11,304)	21,001
Fund balances, beginning of year	196,640	0	196,640
Total Fund balances, beginning of year	<u>196,640</u>	<u>0</u>	<u>196,640</u>
Fund balance, end of period	<u>206,337</u>	<u>(11,304)</u>	<u>217,641</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	899,778	905,861	(6,083)
Intergovernmental revenues	0	0	0
Investment income	3,360	0	3,360
Miscellaneous	273,617	0	273,617
Total Revenues:	1,176,756	905,861	270,895
Expenditures:			
Physical Environment			
ENGINEERING FEES	14,962	55,000	40,039
ENGINEERING-PERMITS	1,961	0	(1,961)
LEGAL SERVICES	15,730	10,000	(5,730)
WATER QUALITY	831	4,140	3,309
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	3,349	4,002	653
LANDSCAPE MAINTENANCE	272	441	169
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	95,593	208,192	112,599
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,750	7,500	4,750
REPAIR & MAINT-BLDG	45,336	15,000	(30,336)
REPAIR & MAINT - GENERAL	1,233	5,000	3,767
REPAIR & MAINT-TELEMETRY	421	2,000	1,579
REPAIR & MAINT-ROADS	8,445	25,000	16,555
REPAIR & MAINT-CULVERTS	850	6,250	5,400
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	8,456	30,000	21,544
R&M- Aerator refurbishments	5,140	31,250	26,110
Other	159,951	208,967	49,016
Total Physical Environment	365,279	613,242	247,963
Capital outlay			
BUILDINGS	0	1,500,000	1,500,000
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	13,718	82,000	68,282
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	633	1,061	428
Total Capital outlay	14,351	1,583,061	1,568,710
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	379,630	2,196,303	1,816,673
Excess (deficiency) of revenues over expenditures	797,125	(1,290,442)	2,087,567
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(149,935)	(209,558)	59,623
Total Other financing sources (uses):	(149,935)	(209,558)	59,623
Net change in fund balance	647,191	(1,500,000)	2,147,191

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	3,902,820	0	3,902,820
Total Fund balances, beginning of year	3,902,820	0	3,902,820
Fund balance, end of period	4,550,011	(1,500,000)	6,050,011

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	16,881	17,171	(290)
Intergovernmental revenues	0	0	0
Investment income	12	0	12
Miscellaneous	525	0	525
Total Revenues:	<u>17,418</u>	<u>17,171</u>	<u>247</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	55	0	(55)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	80	95	16
CHEMICAL WEED CONTROL	1,087	1,630	543
MOWING SERVICES	1,334	2,163	829
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	0	250	250
JANITORIAL	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-OFF EQMT	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT - GATE	1,900	2,400	500
Repairs & Maint - Catch Basins	0	0	0
Other	169	170	1
Total Physical Environment	<u>4,624</u>	<u>12,708</u>	<u>8,084</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	42	70	28
Total Capital outlay	<u>42</u>	<u>70</u>	<u>28</u>
Total Expenditures:	<u>4,665</u>	<u>12,778</u>	<u>8,113</u>
Excess (deficiency) of revenues over expenditures	<u>12,753</u>	<u>4,393</u>	<u>8,360</u>
Other financing sources (uses):			
Transfers out	(5,721)	(5,810)	89
Total Other financing sources (uses):	<u>(5,721)</u>	<u>(5,810)</u>	<u>89</u>
Net change in fund balance	7,032	(1,417)	8,449
Fund balances, beginning of year	8,397	0	8,397
Total Fund balances, beginning of year	<u>8,397</u>	<u>0</u>	<u>8,397</u>
Fund balance, end of period	<u>15,429</u>	<u>(1,417)</u>	<u>16,846</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32A
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	4,825	4,985	(160)
Investment income	<u>27</u>	<u>0</u>	<u>27</u>
Total Investment income	<u>27</u>	<u>0</u>	<u>27</u>
Total Revenues:	<u>4,851</u>	<u>4,985</u>	<u>(134)</u>
Expenditures:			
Physical Environment			
WATER QUALITY	693	250	(443)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	44	52	8
MOWING SERVICES	1,334	2,163	829
SECURITY SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
Other	<u>48</u>	<u>49</u>	<u>1</u>
Total Physical Environment	<u>2,119</u>	<u>2,514</u>	<u>395</u>
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>2,119</u>	<u>2,514</u>	<u>395</u>
Excess (deficiency) of revenues over expenditures	<u>2,732</u>	<u>2,471</u>	<u>261</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	<u>(640)</u>	<u>(723)</u>	<u>83</u>
Total Other financing sources (uses):	<u>(640)</u>	<u>(723)</u>	<u>83</u>
Net change in fund balance	2,093	1,748	345
Fund balances, beginning of year	<u>34,364</u>	<u>0</u>	<u>34,364</u>
Total Fund balances, beginning of year	<u>34,364</u>	<u>0</u>	<u>34,364</u>
Fund balance, end of period	<u>36,456</u>	<u>1,748</u>	<u>34,708</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 33
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	13,338	13,513	(175)
Intergovernmental revenues	0	0	0
Investment income	54	0	54
Miscellaneous	0	0	0
Total Revenues:	<u>13,392</u>	<u>13,513</u>	<u>(121)</u>
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
WATER QUALITY	693	0	(693)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	92	110	18
CHEMICAL WEED CONTROL	1,221	1,832	611
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	4,000	4,000
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
REPAIR & MAINT-CULVERTS	850	0	(850)
Other	133	135	2
Total Physical Environment	<u>2,990</u>	<u>7,077</u>	<u>4,087</u>
Capital outlay	59	98	39
Total Expenditures:	<u>3,049</u>	<u>7,175</u>	<u>4,126</u>
Excess (deficiency) of revenues over expenditures	<u>10,343</u>	<u>6,338</u>	<u>4,005</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(6,316)	(8,346)	2,030
Total Other financing sources (uses):	<u>(6,316)</u>	<u>(8,346)</u>	<u>2,030</u>
Net change in fund balance	4,027	(2,008)	6,035
Fund balances, beginning of year	67,981	0	67,981
Total Fund balances, beginning of year	<u>67,981</u>	<u>0</u>	<u>67,981</u>
Fund balance, end of period	<u>72,008</u>	<u>(2,008)</u>	<u>74,016</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	146,434	147,328	(894)
Intergovernmental revenues	0	0	0
Investment income	295	0	295
Miscellaneous	0	0	0
Total Revenues:	<u>146,729</u>	<u>147,328</u>	<u>(599)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	348	5,000	4,653
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	12,363	18,544	6,181
AUDITORS SERVICES	1,097	1,311	214
LANDSCAPE MAINTENANCE	7,861	12,747	4,886
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	347	11,717	11,370
REPAIR & MAINT-TELEMTRY	0	0	0
REPAIR & MAINT-ROADS	17,736	37,000	19,264
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	8,595	10,000	1,405
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	7,000	7,000
Other	3,856	5,662	1,806
Total Physical Environment	<u>52,201</u>	<u>109,481</u>	<u>57,280</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	69	116	47
Total Capital outlay	<u>69</u>	<u>116</u>	<u>47</u>
Principal	0	21,668	21,668
Interest	3,999	7,800	3,801
Total Expenditures:	<u>56,269</u>	<u>139,065</u>	<u>82,796</u>
Excess (deficiency) of revenues over expenditures	<u>90,460</u>	<u>8,263</u>	<u>82,197</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(38,886)	(46,526)	7,640
Total Other financing sources (uses):	<u>(38,886)</u>	<u>(46,526)</u>	<u>7,640</u>
Net change in fund balance	51,574	(38,263)	89,837
Fund balances, beginning of year	<u>237,362</u>	<u>0</u>	<u>237,362</u>
Total Fund balances, beginning of year	<u>237,362</u>	<u>0</u>	<u>237,362</u>
Fund balance, end of period	<u>288,936</u>	<u>(38,263)</u>	<u>327,199</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 38
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	72,240	73,605	(1,365)
Investment income	193	0	193
Total Investment income	193	0	193
Total Revenues:	<u>72,433</u>	<u>73,605</u>	<u>(1,172)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	128	5,000	4,873
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	182	217	35
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	85	20,000	19,915
REPAIR & MAINT-CULVERTS	0	2,500	2,500
Repairs & Maint - Catch Basins	0	10,000	10,000
Other	723	729	6
Total Physical Environment	<u>1,117</u>	<u>39,946</u>	<u>38,829</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	73	123	50
Total Capital outlay	<u>73</u>	<u>123</u>	<u>50</u>
Total Expenditures:	<u>1,190</u>	<u>40,069</u>	<u>38,879</u>
Excess (deficiency) of revenues over expenditures	<u>71,243</u>	<u>33,536</u>	<u>37,707</u>
Other financing sources (uses):			
Transfers out	(18,312)	(26,236)	7,924
Total Other financing sources (uses):	<u>(18,312)</u>	<u>(26,236)</u>	<u>7,924</u>
Net change in fund balance	52,931	7,300	45,631
Fund balances, beginning of year	191,950	0	191,950
Total Fund balances, beginning of year	<u>191,950</u>	<u>0</u>	<u>191,950</u>
Fund balance, end of period	<u>244,881</u>	<u>7,300</u>	<u>237,581</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 41
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	4,141	4,129	12
Investment income	32	0	32
Miscellaneous	0	0	0
Total Revenues:	<u>4,173</u>	<u>4,129</u>	<u>44</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	693	0	(693)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	39	47	8
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	1,000	1,000
Other	41	42	1
Total Physical Environment	<u>774</u>	<u>1,089</u>	<u>315</u>
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	29	48	19
Total Capital outlay	<u>29</u>	<u>48</u>	<u>19</u>
Total Expenditures:	<u>803</u>	<u>1,137</u>	<u>334</u>
Excess (deficiency) of revenues over expenditures	<u>3,370</u>	<u>2,992</u>	<u>378</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(2,989)	(4,162)	1,173
Total Other financing sources (uses):	<u>(2,989)</u>	<u>(4,162)</u>	<u>1,173</u>
Net change in fund balance	381	(1,170)	1,551
Fund balances, beginning of year	<u>42,993</u>	<u>0</u>	<u>42,993</u>
Total Fund balances, beginning of year	<u>42,993</u>	<u>0</u>	<u>42,993</u>
Fund balance, end of period	<u>43,374</u>	<u>(1,170)</u>	<u>44,544</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	798,180	794,569	3,611
Intergovernmental revenues	0	0	0
Investment income	1,064	0	1,064
Miscellaneous	(810)	0	(810)
Total Revenues:	<u>798,434</u>	<u>794,569</u>	<u>3,865</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	440	5,000	4,560
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	83	500	418
LEGAL - SPECIAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	215	215
AUDITORS SERVICES	4,587	5,481	894
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	77,407	125,525	48,118
MOWING SERVICES	6,967	11,298	4,331
TRASH DISPOSAL	0	1,000	1,000
LANDSCAPE MAINTENANCE	2,503	4,058	1,555
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	150,054	245,000	94,946
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-PUMP STATN	10,456	15,000	4,544
REPAIR & MAINT-CANAL/LAKE	0	15,000	15,000
REPAIR & MAINT-BLDG	3,063	10,000	6,937
REPAIR & MAINT - GENERAL	2,200	7,000	4,800
REPAIR & MAINT-TELEMETRY	2,684	18,000	15,316
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	1,000	1,000
REPAIR & MAINT - IRRIGATION	0	0	0
R&M- GENERATORS	0	1,000	1,000
R & M PRESERVE STRUCTURES	0	250,000	250,000
Other	25,552	50,902	25,350
Total Physical Environment	<u>285,995</u>	<u>775,979</u>	<u>489,984</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	570	955	385
Total Capital outlay	<u>570</u>	<u>955</u>	<u>385</u>
Total Expenditures:	<u>286,564</u>	<u>776,934</u>	<u>490,370</u>
Excess (deficiency) of revenues over expenditures	<u>511,870</u>	<u>17,635</u>	<u>494,235</u>
Other financing sources (uses):			
Transfers out	(183,329)	(257,635)	74,306
Total Other financing sources (uses):	<u>(183,329)</u>	<u>(257,635)</u>	<u>74,306</u>
Net change in fund balance	<u>328,541</u>	<u>(240,000)</u>	<u>568,541</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	912,347	0	912,347
Total Fund balances, beginning of year	912,347	0	912,347
Fund balance, end of period	1,240,888	(240,000)	1,480,888

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 44
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	49,677	49,327	350
Intergovernmental revenues	0	0	0
Investment income	399	0	399
Miscellaneous	402	0	402
Total Revenues:	<u>50,478</u>	<u>49,327</u>	<u>1,151</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	165	500	335
FINANCIAL CONS./ADVISOR	0	215	215
AUDITORS SERVICES	1,088	1,300	212
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	4,000	4,000
Other	997	1,538	541
Total Physical Environment	<u>2,250</u>	<u>8,053</u>	<u>5,803</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	147	246	99
Total Capital outlay	<u>147</u>	<u>246</u>	<u>99</u>
Total Expenditures:	<u>2,396</u>	<u>8,299</u>	<u>5,903</u>
Excess (deficiency) of revenues over expenditures	<u>48,082</u>	<u>41,028</u>	<u>7,054</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(26,400)	(42,835)	16,435
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	<u>(26,400)</u>	<u>(42,835)</u>	<u>16,435</u>
Net change in fund balance	21,682	(1,807)	23,489
Fund balances, beginning of year	524,446	0	524,446
Total Fund balances, beginning of year	<u>524,446</u>	<u>0</u>	<u>524,446</u>
Fund balance, end of period	<u>546,128</u>	<u>(1,807)</u>	<u>547,935</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 45
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	247,635	248,875	(1,240)
Intergovernmental revenues	0	0	0
Investment income	336	0	336
Total Investment income	336	0	336
Total Revenues:	247,971	248,875	(904)
Expenditures:			
Physical Environment			
ENGINEERING FEES	7,070	13,000	5,931
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,183	1,000	(183)
WATER QUALITY	693	650	(43)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,098	1,312	214
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	1,392	5,075	3,683
CHEMICAL WEED CONTROL	4,730	7,096	2,366
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	40,764	45,000	4,236
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	3,000	3,000
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	124,206	106,500	(17,706)
REPAIR & MAINT-CULVERTS	0	4,000	4,000
Repairs & Maint - Catch Basins	0	10,000	10,000
R & M PRESERVE STRUCTURES	0	0	0
REPAIR & MAINT- STREET SWEEP	8,156	16,500	8,344
Other	2,477	2,462	(15)
Total Physical Environment	191,769	217,595	25,826
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	241	404	163
Total Capital outlay	241	404	163
Debt issuance costs	0	0	0
Total Expenditures:	192,009	217,999	25,990
Excess (deficiency) of revenues over expenditures	55,962	30,876	25,086
Other financing sources (uses):			
Transfers out	(54,683)	(69,691)	15,008
Total Other financing sources (uses):	(54,683)	(69,691)	15,008
Net change in fund balance	1,279	(38,815)	40,094
Fund balances, beginning of year	339,555	0	339,555

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 45
 From 10/1/2020 Through 6/30/2021
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	339,555	0	339,555
Fund balance, end of period	340,834	(38,815)	379,649

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 46
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	36,358	36,538	(180)
Investment income	190	0	190
Miscellaneous	(50)	0	(50)
Total Revenues:	<u>36,499</u>	<u>36,538</u>	<u>(39)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	85	5,000	4,915
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	430	430
AUDITORS SERVICES	991	1,184	193
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	2,000	2,000
REPAIR & MAINT-ROADS	0	5,000	5,000
Other	364	2,413	2,049
Total Physical Environment	<u>1,439</u>	<u>16,527</u>	<u>15,088</u>
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	615	1,031	416
Total Capital outlay	<u>615</u>	<u>1,031</u>	<u>416</u>
Total Expenditures:	<u>2,055</u>	<u>17,558</u>	<u>15,503</u>
Excess (deficiency) of revenues over expenditures	<u>34,444</u>	<u>18,980</u>	<u>15,464</u>
Other financing sources (uses):			
Transfers out	(14,090)	(18,980)	4,890
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(14,090)</u>	<u>(18,980)</u>	<u>4,890</u>
Net change in fund balance	20,354	0	20,354
Fund balances, beginning of year	<u>233,896</u>	<u>0</u>	<u>233,896</u>
Total Fund balances, beginning of year	<u>233,896</u>	<u>0</u>	<u>233,896</u>
Fund balance, end of period	<u>254,250</u>	<u>0</u>	<u>254,250</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 47
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	39,463	39,767	(304)
Intergovernmental revenues	0	0	0
Investment income	298	0	298
Miscellaneous	0	0	0
Total Revenues:	<u>39,761</u>	<u>39,767</u>	<u>(6)</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	140	1,000	861
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	693	0	(693)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	256	306	50
MARSH MAINT-LITTORAL ZONE	0	0	0
LANDSCAPE MAINTENANCE	466	756	290
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT - GENERAL	350	4,000	3,650
REPAIR & MAINT-TELEMETRY	89	3,000	2,911
REPAIR & MAINT-ROADS	0	3,000	3,000
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE	0	500	500
Repairs & Maint - Catch Basins	0	15,000	15,000
REPAIR & MAINT- STREET SWEEP	0	3,000	3,000
Other	<u>1,418</u>	<u>996</u>	<u>(422)</u>
Total Physical Environment	<u>3,412</u>	<u>34,558</u>	<u>31,146</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	<u>359</u>	<u>601</u>	<u>242</u>
Total Capital outlay	<u>359</u>	<u>601</u>	<u>242</u>
Total Expenditures:	<u>3,771</u>	<u>35,159</u>	<u>31,388</u>
Excess (deficiency) of revenues over expenditures	<u>35,991</u>	<u>4,608</u>	<u>31,383</u>
Other financing sources (uses):			
Transfers out	(15,267)	(24,193)	8,926
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(15,267)</u>	<u>(24,193)</u>	<u>8,926</u>
Net change in fund balance	20,723	(19,585)	40,308
Fund balances, beginning of year	<u>388,304</u>	<u>0</u>	<u>388,304</u>
Total Fund balances, beginning of year	<u>388,304</u>	<u>0</u>	<u>388,304</u>

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 47
 From 10/1/2020 Through 6/30/2021
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	409,027	(19,585)	428,612

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 49
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	67,718	67,521	197
Investment income	358	0	358
Miscellaneous	1,589	0	1,589
Total Revenues:	<u>69,664</u>	<u>67,521</u>	<u>2,143</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	210	500	290
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	248	500	253
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	362	433	71
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	4,215	6,322	2,107
MOWING SERVICES	1,524	2,472	948
TRASH DISPOSAL	350	500	150
LANDSCAPE MAINTENANCE	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	18,223	25,000	6,777
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	500	500
Other	679	668	(11)
Total Physical Environment	<u>25,812</u>	<u>38,895</u>	<u>13,083</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	57	96	39
Total Capital outlay	<u>57</u>	<u>96</u>	<u>39</u>
Total Expenditures:	<u>25,869</u>	<u>38,991</u>	<u>13,122</u>
Excess (deficiency) of revenues over expenditures	<u>43,796</u>	<u>28,530</u>	<u>15,266</u>
Other financing sources (uses):			
Transfers out	(18,598)	(30,830)	12,232
Total Other financing sources (uses):	<u>(18,598)</u>	<u>(30,830)</u>	<u>12,232</u>
Net change in fund balance	25,197	(2,300)	27,497
Fund balances, beginning of year	<u>189,515</u>	<u>0</u>	<u>189,515</u>
Total Fund balances, beginning of year	<u>189,515</u>	<u>0</u>	<u>189,515</u>
Fund balance, end of period	<u>214,712</u>	<u>(2,300)</u>	<u>217,012</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 51
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	32,400	32,226	174
Investment income	39	0	39
Miscellaneous	0	0	0
Total Revenues:	<u>32,439</u>	<u>32,226</u>	<u>213</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	8,000	8,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
AUDITORS SERVICES	119	142	23
MARSH MAINT-LITTORAL ZONE	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-ROADS	0	10,000	10,000
Other	324	318	(6)
Total Physical Environment	<u>443</u>	<u>18,960</u>	<u>18,517</u>
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	58	97	39
Total Capital outlay	<u>58</u>	<u>97</u>	<u>39</u>
Total Expenditures:	<u>501</u>	<u>19,057</u>	<u>18,556</u>
Excess (deficiency) of revenues over expenditures	<u>31,938</u>	<u>13,169</u>	<u>18,769</u>
Other financing sources (uses):			
Transfers out	(7,022)	(11,334)	4,312
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(7,022)</u>	<u>(11,334)</u>	<u>4,312</u>
Net change in fund balance	24,917	1,835	23,082
Fund balances, beginning of year	<u>36,066</u>	<u>0</u>	<u>36,066</u>
Total Fund balances, beginning of year	<u>36,066</u>	<u>0</u>	<u>36,066</u>
Fund balance, end of period	<u>60,982</u>	<u>1,835</u>	<u>59,147</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 53
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Non-ad valorem assessments	58,144	56,934	1,210
Investment income	126	0	126
Miscellaneous	58,270	0	58,270
Total Revenues:	<u>116,540</u>	<u>56,934</u>	<u>59,606</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	6,300	5,000	(1,300)
ENGINEERING-PERMITS	4,384	0	(4,384)
LEGAL SERVICES	4,730	0	(4,730)
FINANCIAL CONS./ADVISOR	0	430	430
AUDITORS SERVICES	1,027	1,227	200
TRASH DISPOSAL	0	1,000	1,000
REPAIR & MAINT - GENERAL	1,982	10,000	8,018
REPAIR & MAINT-TELEMETRY	312	3,468	3,156
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	0	0
Other	8,644	2,639	(6,005)
Total Physical Environment	<u>27,379</u>	<u>33,764</u>	<u>6,385</u>
Capital outlay	847	1,420	573
Total Expenditures:	<u>28,226</u>	<u>35,184</u>	<u>6,958</u>
Excess (deficiency) of revenues over expenditures	<u>88,314</u>	<u>21,750</u>	<u>66,564</u>
Other financing sources (uses):			
Transfers out	(30,398)	(21,750)	(8,648)
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	<u>(30,398)</u>	<u>(21,750)</u>	<u>(8,648)</u>
Net change in fund balance	57,916	0	57,916
Fund balances, beginning of year	<u>127,960</u>	<u>0</u>	<u>127,960</u>
Total Fund balances, beginning of year	<u>127,960</u>	<u>0</u>	<u>127,960</u>
Fund balance, end of period	<u>185,876</u>	<u>0</u>	<u>185,876</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Common area fund
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	43	0	43
Total Investment income	43	0	43
Total Revenues:	43	0	43
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	421	503	82
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	11,067	13,300	2,233
LANDSCAPE MAINTENANCE	13,170	21,357	8,187
PRESERVE/EXOTIC MAINT	0	0	0
COMMON AREA MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	4,385	19,800	15,416
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT - IRRIGATION	0	0	0
REPAIR & MAINT- STREET SWEEP	0	4,200	4,200
Other	16,922	19,921	2,999
Total Physical Environment	45,965	79,081	33,116
Capital outlay	0	0	0
Total Expenditures:	45,965	79,081	33,116
Excess (deficiency) of revenues over expenditures	(45,922)	(79,081)	33,159
Other financing sources (uses):			
Transfers out	(1,398)	(2,453)	1,055
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	26,769	36,817	(10,048)
Other	21,235	44,717	(23,482)
Total Capital contributions from landowners	48,004	81,534	(33,530)
Total Other financing sources (uses):	46,606	79,081	(32,475)
Net change in fund balance	684	0	684
Fund balances, beginning of year	66,647	0	66,647
Total Fund balances, beginning of year	66,647	0	66,647
Fund balance, end of period	67,331	0	67,331

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
NPDES funds
From 10/1/2020 Through 6/30/2021
(In Whole Numbers)

	<u>Current Year Actual</u>	<u>Total Budget - Original</u>	<u>Total Budget Variance - Original</u>
Revenues:			
Investment income	380	0	380
Miscellaneous	476,218	0	476,218
Total Revenues:	<u>476,599</u>	<u>0</u>	<u>476,599</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	233,710	0	(233,710)
LEGAL SERVICES	10,890	0	(10,890)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	49,816	0	(49,816)
Other	44,563	0	(44,563)
Total Physical Environment	<u>338,979</u>	<u>0</u>	<u>(338,979)</u>
Capital outlay			
MACHINERY & EQUIPMENT	6,501	0	(6,501)
Total Capital outlay	<u>6,501</u>	<u>0</u>	<u>(6,501)</u>
Total Expenditures:	<u>345,479</u>	<u>0</u>	<u>(345,479)</u>
Excess (deficiency) of revenues over expenditures	<u>131,119</u>	<u>0</u>	<u>131,119</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(865)	0	(865)
Total Other financing sources (uses):	<u>(865)</u>	<u>0</u>	<u>(865)</u>
Net change in fund balance	<u>130,254</u>	<u>0</u>	<u>130,254</u>
Fund balances, beginning of year	<u>284,618</u>	<u>0</u>	<u>284,618</u>
Total Fund balances, beginning of year	<u>284,618</u>	<u>0</u>	<u>284,618</u>
Fund balance, end of period	<u>414,872</u>	<u>0</u>	<u>414,872</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2020 Through 6/30/2021

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A	Unit 5B
Revenues:				
Non-ad valorem assessments	376,410	5,378,977	403,395	384,587
Intergovernmental revenues	-	-	-	-
Investment income	190	(2,306)	135	171
Miscellaneous	-	-	-	-
Total Revenues:	376,600	5,376,671	403,530	384,758
Expenditures:				
Principal	-	-	-	-
Interest	88,206	1,924,731	64,500	20,524
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	3,765	53,792	4,034	3,847
Total Expenditures:	91,971	1,978,523	68,534	24,370
Excess (deficiency) of revenues over expenditures	284,629	3,398,148	334,995	360,387
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	-	-	-	-
(Discount)/Premium on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	-	-
Total Payment to refunded bonds escrow agent	-	-	-	-
Total Other financing sources (uses):	-	-	-	-
Net change in fund balance	284,629	3,398,148	334,995	360,387
Fund balances, beginning of year	96,653	7,939,824	74,911	29,017
Fund balance, end of period	381,282	11,337,971	409,906	389,404

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2020 Through 6/30/2021

(In Whole Numbers)

	Unit 9A	Unit 9B	Unit 16	Unit 19
Revenues:				
Non-ad valorem assessments	2,759,271	1,298,597	676,630	310,563
Intergovernmental revenues	-	-	-	-
Investment income	1,938	521	228	100
Miscellaneous	-	-	-	-
Total Revenues:	2,761,209	1,299,118	676,859	310,663
Expenditures:				
Principal	-	-	-	-
Interest	261,423	200,588	134,584	6,970
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	27,666	12,988	6,767	3,106
Total Expenditures:	289,089	213,575	141,351	10,076
Excess (deficiency) of revenues over expenditures	2,472,120	1,085,543	535,508	300,587
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	2,472,120	1,085,543	535,508	300,587
Fund balances, beginning of year	904,265	914,635	894,992	16,519
Fund balance, end of period	3,376,385	2,000,178	1,430,499	317,106

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2020 Through 6/30/2021

(In Whole Numbers)

	Unit 27B	Unit 43	Unit 44	Unit 45
Revenues:				
Non-ad valorem assessments	269,231	1,227,777	582,543	266,015
Intergovernmental revenues	-	-	-	-
Investment income	173	599	255	225
Miscellaneous	-	-	-	-
Total Revenues:	269,404	1,228,377	582,798	266,239
Expenditures:				
Principal	-	-	-	-
Interest	58,828	154,826	140,138	47,376
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	2,693	12,225	5,826	2,731
Total Expenditures:	61,521	167,052	145,964	50,106
Excess (deficiency) of revenues over expenditures	207,883	1,061,325	436,835	216,133
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	207,883	1,061,325	436,835	216,133
Fund balances, beginning of year	365,040	527,717	663,044	95,944
Fund balance, end of period	572,924	1,589,043	1,099,879	312,077

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2020 Through 6/30/2021

(In Whole Numbers)

	Unit 46	Unit 53
Revenues:		
Non-ad valorem assessments	754,972	2,538,611
Intergovernmental revenues	-	-
Investment income	533	1,241
Miscellaneous	-	-
Total Revenues:	<u>755,505</u>	<u>2,539,851</u>
Expenditures:		
Principal	-	-
Interest	194,369	936,875
Debt issuance costs	-	-
Advance Refunding escrow agent	-	-
Other	7,551	25,387
Total Expenditures:	<u>201,920</u>	<u>962,262</u>
Excess (deficiency) of revenues over expenditures	<u>553,585</u>	<u>1,577,589</u>
Other financing sources (uses):		
Transfers in	-	-
Transfers out	-	-
Refunding debt Issued	-	-
(Discount)/Premium on refunded debt	-	-
Special assessment bond proceeds	-	913,115
Payment to refunded bonds escrow agent	-	-
Payment to Refunded Debt	-	-
Total Payment to refunded bonds escrow agent	-	-
Total Other financing sources (uses):	<u>-</u>	<u>913,115</u>
Net change in fund balance	553,585	2,490,704
Fund balances, beginning of year	926,100	3,708,252
Fund balance, end of period	<u><u>1,479,685</u></u>	<u><u>6,198,956</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2020 Through 6/30/2021

(In Whole Numbers)

	Unit 2C	Unit 16	Unit 25	Unit 53
Revenues:				
Intergovernmental revenues	134,013	-	-	-
Investment income	2,372	377	15	344
Miscellaneous	-	-	164	-
Total Revenues:	136,385	377	179	344
Expenditures:				
Capital outlay	1,023,499	1,020	-	220,412
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	-	-	264,550
Total Expenditures:	1,023,499	1,020	-	484,962
Excess (deficiency) of revenues over expenditures	(887,115)	(643)	179	(484,618)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(22,541)	(1,522)	-	(19,726)
Capital contributions from landowners	602,560	-	-	-
Repayment to landowners	-	-	-	-
Promissory notes issued	-	-	-	-
Special assessment bond proceeds	-	-	-	9,786,885
Discount on special assessment bonds issued	-	-	-	-
Premium on special assessment bonds issued	-	-	-	138,849
Total Other financing sources (uses):	580,019	(1,522)	-	9,906,008
Net change in fund balance	(307,096)	(2,165)	179	9,421,390
Fund balances, beginning of year	5,952,844	816,761	20,845	2,361,921
Fund balance, end of period	5,645,749	814,596	20,860	11,783,311

PROOF OF PUBLICATION STATE OF FLORIDA

PUBLIC NOTICE

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

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

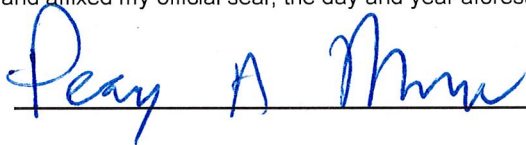
Invoice/Order Number:	0000596649
Ad Cost:	\$213.28
Paid:	\$0.00
Balance Due:	\$213.28

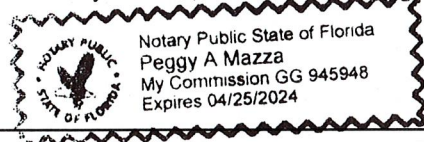
Signed


(Legal Advertising Agent)

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

Signed


(Notary)



Please see Ad on following page(s).

Invoice/Order Number: 0000596649
Ad Cost: \$213.28
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**NOTICE OF
ANNUAL MEETING SCHEDULE**

NOTICE IS HEREBY GIVEN that in satisfaction of the requirements of Chapter 189.015 (1), Florida Statutes, the following is a list of regular meetings of the Board of Supervisors of Northern Palm Beach County Improvement District, as well as possible additional Board of Supervisors or Committee meetings that may be held between Oct. 1, 2020 and Sept. 30, 2021. All such meetings will begin at 8:00 a.m. and, unless held by means of a virtual electronic medium, will be held in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418.

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

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

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

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

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

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

0000596649-01