



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 22, 2026
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes – June 24, 2026
- 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 Twenty-Second Addendum to Law Enforcement Service Agreement – Sheriff of Palm Beach County
 - b) Unit No. 18 – Ibis Golf & Country Club
Consider Purchase Order to Genset Services, Inc.
 - c) General
 - i) Consider Approval of General Services Contract – Industrial Construction Solutions, Inc.
 - ii) Consider Approval of General Services Contract – Ecological Associates, Inc.
 - d) Payment Requests
- 7) **Regular Agenda**
 - a) Unit No. 2C – Alton
Consider Parking Enforcement Agreement (Alton Neighborhood 1 Association)
Ask for Public Comment
 - b) Unit No. 53 – Arden
Consider Supplemental Bond Resolution (2026-08)
Ask for Public Comment
 - c) Unit No. 54 – Artistry Lakes
 - i) Consider Purchase Order to Simmons & White, Inc.
Ask for Public Comment
 - ii) Consider Payment Applications
Ask for Public Comment

- d) General

Consider Amended and Restated Policy on Fishing and the Prohibition of Hunting, Etc.

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 26, 2026 – 8:00 a.m.- Regular Meeting

September 23, 2026 – 8:00 a.m.- Regular Meeting

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 06/24/26**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District was called to order at approximately 8:00 a.m. on June 24, 2026, 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 Ellen T. Baker, L. Marc Cohn, Brian J. LaMotte and Gregory Block; Executive Director Dan Beatty; and General Counsel Kenneth W. Edwards of Caldwell Pacetti et al.

Also present were Director of Finance & Administration Katie Roundtree; District Engineer Kim Leser; District Clerk Susan Scheff; Director of Operations Ken Roundtree; Budget & Tax Roll Manager Laura Ham; Programs & Facilities Maintenance Administrator Jared Kneiss; Project Coordinator Polly Scherman; Technical Assistant/Records Management Specialist Kathleen Maloney-Pollack; Staff Engineer Joe Kusnir; Junior Accounting Intern Maddie DeFilippo; Jim Kraus of PGA National (Unit 11); David Aiken of The Shores (Unit 23); Rita Feinman of BallenIsles Country Club (Unit 31); Paul Buri of Simmons & White (Unit 54); and Liam Connell and David and Jill Sherpitis of Eagles Nest.

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 reported that the Unit 54 Payment Applications are being pulled from the Consent Agenda and moved to the Regular Agenda for consideration with the other Unit 54 Items.

4) APPROVAL OF MINUTES

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving the Minutes of the May 27, 2026 Public Hearing.

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving the Minutes of the May 27, 2026 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.

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

- a) Unit No. 2C – Alton
Consider Acceptance of Water Management Easement from Alton Property Owners Assoc., Inc.
- b) Unit No. 18 – Ibis Golf & Country Club
Consider Easement Agreement
- c) Unit No. 23 – The Shores
Consider Purchase Order to Top Dog Industries, LLC
- d) Payment Requests (with the exception of the previously removed Unit 54 payment applications)

copies of which are contained in applicable Northern files.

7) REGULAR AGENDA

- a) **UNIT OF DEVELOPMENT NO. 2C – ALTON**
Consider Acceptance of Special Warranty Deed from Alton Property Owners Assoc., Inc.

Ms. Leser stated that Wetland Preserve Tract 8 is a 9.22-acre wetland tract within Alton adjacent to I-95 that is encumbered by a recorded Conservation Easement granted to the South Florida Water Management District (SFWMD). She further stated that the fee title owner is the Alton Property Owners Association (POA); however, Northern maintains the preserves in Alton and this one provides outfall to

the Artistry side of Alton. She explained that Staff asked the POA to deed this wetland preserve tract to Northern and they agreed. Ms. Leser stated that there are no fiscal impacts associated with acceptance of the Special Warranty Deed and Staff recommends acceptance.

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. LaMotte and unanimously passed accepting the Special Warranty Deed, as presented.

**b) UNIT OF DEVELOPMENT NO. 5A – VISTA CENTER OF PALM BEACH
Consider Change Order to Nu-Pipe (CO No. 1)**

Ms. Leser stated that the Board approved the issuance of a Purchase Order to Johnson-Davis for replacement of an outfall pipe which had collapsed during the cleaning and preparation procedure to spin cast. She explained that this Change Order is to the original Purchase Order issued to Nu-Pipe, thereby removing the spin cast work, but does not delete the work carried out by them prior to the collapse. She stated that this Change Order will result in a reduction to Purchase Order No. 26-731 in the amount of \$113,751.00.

Mr. LaMotte asked about the project work already completed by Nu-Pipe, and Ms. Leser described it in more detail.

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. LaMotte and unanimously passed approving Change Order No. 1 to Purchase Order No. 26-731 for a deduction of \$113,751.00.

**c) UNIT OF DEVELOPMENT NO. 53 – ARDEN
Consider Memorandum of Understanding with School District of Palm Beach County**

Mr. Beatty stated that this item involves a Memorandum of Understanding (MOU) with the Palm Beach County School Board. He reported that Northern was approached by the School Board last year once the School Board realized that traffic flasher signals were not included in the design of the newly-constructed school on Cane Field Trace. He explained that since Northern owns the roadway, Staff and consultants worked with the School Board and Palm Beach County to come up with a solution to the

omission. Mr. Beatty stated that the County has approved the design, and this MOU establishes the reimbursement terms for the School Board.

Mr. Beatty explained that Northern is currently working with the County to develop a maintenance understanding by Interlocal Agreement for Board consideration, as the County will be responsible for the maintenance of the traffic flasher signals, once constructed.

Mr. Beatty stated that Staff is recommending approval of the referenced MOU.

Ms. Baker asked Mr. Edwards if she needed to abstain from the vote, and Mr. Edwards said it was not 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. LaMotte and unanimously passed approving the acceptance of the Memorandum of Understanding.

Mr. Block asked if the prospective data center would have any impact on Northern and Mr. Beatty advised that it would not directly impact any of Northern's facilities.

d) UNIT OF DEVELOPMENT NO. 54 – ARTISTRY LAKES

i) Consider Funding Agreement No. 2

Ms. Leser explained that this next item is to consider Funding Agreement No. 2 for the Artistry Lakes Phase 1B Private Improvements. She stated that Artistry Lakes requested that the Private Improvements be publicly bid with the Phase 1B Public Improvements and Northern requires funding in order to do so. She advised that Northern requires 125% of the estimated total in the form of a Letter of Credit or cash advance, so Funding Agreement No. 2 requires payment from the Landowner in the amount of \$10,953,557.50.

Mr. Edwards reported that, late yesterday afternoon, Northern received an email from legal counsel for Kolter Homes, advising that they wanted to make some changes to the indemnification clause contained in Funding Agreement No. 2. He explained the purpose of the indemnification clause and, after some back and forth between the parties, revised language was agreed upon. He stated that the revised

language has been handed out to each of the Board Members and approval of Funding Agreement No. 2 with the modified language 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. LaMotte and unanimously passed approving Funding Agreement No. 2 in the amount of \$10,953,557.50 with the modified language, as presented.

ii) Consider Purchase Order to Simmons & White (Phase 1B)

Ms. Leser stated that this is a proposal and Purchase Order to Simmons & White for the bidding and construction phase services for the Phase 1B Public and Private Improvements. She explained that Simmons & White provided a proposal in the amount of \$152,000. She then described the breakdown of costs between Public and Private Improvements, including said proposal and Purchase Order, noting that the Landowner is required, as mentioned previously, to pay 125% of the estimated costs.

Mr. Edwards explained that since the Landowner has not yet signed Funding Agreement No. 2, payment of the Purchase Order is contingent upon signing Funding Agreement No. 2 and receipt of funding.

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. LaMotte and unanimously passed approving Purchase Order No. 26-943 in the amount of \$152,000.00 to Simmons & White, Inc. contingent upon receipt of the signed Funding Agreement No. 2 and required funding from KH Artistry Lakes, LLC.

Consider Payment Applications (Moved from the Consent Agenda)

Mr. Boykin stated it is now time to consider the Payment Applications pulled from the Consent Agenda.

Mr. Beatty requested that the Board approve the Payment Applications related to Unit 54, contingent upon receipt of requested funding from the Developer.

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. LaMotte and unanimously passed approving the referenced Payment Applications contingent upon receipt of funding, as presented.

e) GENERAL

i) Eagles Nest Discussion

Mr. Beatty stated that he appreciated the extremely detailed information provided at last month's Board Meeting, noting that it provided the necessary information for Northern's review to see if anything could be done to assist the Eagles Nest Property Owners Association (POA) with this issue. He showed the Board an aerial photo outlining the property within Unit 23, The Shores, within which Northern operates and maintains a stormwater management system, and he briefly reviewed the flow and the area of concern to the POA. He noted that The Shores is located within the Town of Jupiter, but Eagles Nest is located within unincorporated Palm Beach County. Mr. Beatty then explained that although Eagles Nest is located within Northern's jurisdictional boundaries, it is not located within a Unit of Development and pays no assessments to Northern, so there is currently no mechanism to fund an evaluation or associated work to address the POA's issue. He further explained that if the Board and POA agree, Northern could enter into a Funding Agreement with the POA to look into the issue further.

A general discussion followed with regard to the cost involved in forming a Unit of Development versus the POA paying for the repair themselves, the possibility of the POA applying for a grant, possible avenues for funding, the POA's responsibility to ensure proper drainage, and ownership of the culverts in question.

At this time, Mr. Boykin called upon Liam Connell, who had previously filled out a comment card.

Mr. Connell approached the Board, explaining that he no longer lives there, but his family has resided in Eagles Nest for 20 years. He explained that, during that time, they have had three different POA Presidents and the issue is always talked about, but never solved. He further explained that he initially contacted SFWMD last year and it directed him to the Loxahatchee River District in May. After

speaking with current POA President Mike Dixon about it, they were directed to Northern. Mr. Connell asked if there is anything that says Northern is not responsible, and Mr. Edwards advised that Northern's enabling legislation does not provide that Northern has any obligation to fix the POA's issue. Mr. Connell asked how to begin Funding Agreement negotiations, and he was directed to have his POA representative contact Mr. Beatty to begin the process.

A general discussion followed with regard to the cost savings of having the POA take care of the issue directly without involving another governmental entity, the actual number of residents experiencing issues and Northern's requirement that the POA submit a formal written request before moving forward with funding negotiations.

Mr. Boykin then called upon David Aiken, who had previously filled out a comment card.

Mr. Aiken addressed the Board and stated that he lives at Lot 439 in The Shores (Unit 23). He further stated that he built his home in 1992, then briefly explained the history of water flow of the subject slough. He asked Mr. Beatty to pull the aerial up again and pointed out where his property is located, noting that he believes some entity decided to create a canal to aid in water flow, and he believes they bear some responsibility for the problems caused by that decision.

Mr. Beatty stated that he recently spoke with Mr. Aiken to explain that Northern has no property interest near his property.

A discussion followed with regard to the canal that went in sometime after 1993, Northern's obligations and limitations with regard to the preserve maintenance, and the SFWMD permit issued to Eagles Nest.

Mr. Beatty stated that he would email the SFWMD permit to Mr. Aiken.

Mr. Aiken inquired about the possibility of reaching out to his HOA to inquire if they would like to participate in a solution to this problem as well and a discussion followed.

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

ii) Consider TRIM Resolution for Proposed Fiscal Year 2026-2027 Annual Budget (2026-07)

Ms. Roundtree explained that this is the next step in the budget approval process for fiscal year 2026/2027, and one of the Board's most important considerations. She stated that Staff has received and reviewed the 2026 tax roll from the Property Appraiser's Office. She reported there were only minor changes since last month's presentation of the proposed Budget and the revised TRIM rates (Truth in Millage) were included in the Board materials. She explained that there is no assessment for Unit 54, because bonds have not yet been issued. She further explained that a Unit 53 bond refunding is anticipated for August and is not sure if the rates will be ready in time for inclusion in the final rates approved in August.

Ms. Roundtree reported that Mr. Edwards has prepared Resolution No. 2026-07 which approves Northern's assessment rates for submittal to the Property Appraiser and allows for changes to the Proposed Budget for Fiscal Year 2026/2027, 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. LaMotte and unanimously passed approving the Proposed Budget for Fiscal Year 2026/2027 and Resolution 2026-07 for adoption of the Proposed Budget and Assessment Rates for TRIM.

8) MISCELLANEOUS REPORTS

a) ENGINEER

Ms. Leser gave the following status updates with accompanying photos under her report:

Multi-Unit: Ms. Leser reported that the Pump Station Control Panel Replacement Project is still ongoing and expected to be completed in early 2027.

Unit No. 2C – Alton: Ms. Leser displayed photos of the Dog Park after completion of the artificial turf replacement project.

Unit No. 5A – Vista Center of Palm Beach: Ms. Leser stated that Johnson-Davis is currently replacing the outfall pipe and she showed photos of the work underway.

Unit No. 53 – Arden: Ms. Leser displayed photos of the Phase 3 Linear Park Project and reported that it is nearing completion, noting that they are completing some seeding, sodding and mulching and the shade structure should be installed shortly.

Unit No. 54 – Artistry Lakes: Ms. Leser showed the Board some photos of the Phase 1A construction currently being undertaken by the Developer, noting that essentially utility work is being done at this time. She reported that Staff is currently working on putting together the bid package for Phase 1B.

Ms. Baker asked if there is going to be a north entrance to Artistry Lakes, as well as the south entrance, and Ms. Leser advised that there is the potential for another entrance, but the County would have to extend the roadway in order allow for an additional entrance.

b) ATTORNEY

Mr. Edwards reported that Northern has settled the lawsuit filed by Claudia Levy in Unit 11.

Mr. Edwards reported that he believes that House Bill 145 went to the Governor on June 15, and he is not sure if it has been signed by the Governor. He also briefly discussed recently passed local government finance legislation affecting municipalities and counties, but not impacting special districts.

A general discussion followed with regard to Form 1 filing.

c) EXECUTIVE DIRECTOR

Mr. Beatty reported that Ms. Roundtree had a presentation to make.

Ms. Roundtree stated that, thanks to Mr. Boykin, Northern has had an accounting intern program for many years, adding that Northern employs rotating senior and junior interns. She stated that Northern's junior intern, Madeline DeFilippo, was the valedictorian for Palm Beach Gardens High School this past year and she will be going to the University of Florida. Ms. Roundtree stated that today is her last day at Northern and we wanted to present her with a certificate of appreciation and say thank you.

Mr. Beatty then reported that a couple of other items have come up recently. He stated that Northern observes many federal holidays, but the Board has not previously authorized Staff to observe Juneteenth as an approved holiday. He asked the Board for their thoughts on having Northern observe Juneteenth as an approved holiday.

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 Juneteenth as an additional paid holiday going forward.

Mr. Beatty thanked the Board and stated that Northern will be closed for future Juneteenth holidays.

Mr. Beatty then reported that, at the request of some of Northern's Staff, he was informed that the Governor has closed Florida state offices from Thursday, July 2 through Monday, July 6 in observance of America's 250th anniversary and those Staff members asked if the Board might consider approving the closure as well.

A general discussion followed with regard to the fact that it would be a one-time occurrence, several Staff members are already on vacation during that period and the fact that Northern always has emergency on-call coverage.

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

A **motion** was made by Mr. Boykin, seconded by Ms. Baker and passed by majority approving the observance of July 2 and July 6 in addition to July 3 as paid holidays to celebrate America's 250th, with Mr. LaMotte casting the sole Nay vote.

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

9) COMMITTEE REPORTS

a) PERSONNEL COMMITTEE

i) Consider Committee Recommendations

Mr. LaMotte reported that the Committee, comprised of Ms. Baker and himself, met on June 1, 2026, for the purpose of conducting Mr. Beatty's annual performance review. He reviewed the general discussion of Northern's accomplishments, employee longevity and succession, adding how much he appreciates the open communication he has with Mr. Beatty. He stated that after Mr. Beatty left the room during the Committee Meeting, the Committee and Northern's Labor Counsel spent a good deal of time also reviewing employee hours and benefits at length. He then asked Ms. Baker for her thoughts.

Ms. Baker stated that she loves the Staff and acknowledged Staff's contribution in making Mr. Beatty look great, noting that Northern's website has been ADA compliant well before the 2027 deadline as just one example. She stated that the Committee gave Mr. Beatty what they believed to be a fair and generous raise and added that she would like to look at the Staff bonus percentage in the future, if the Board is amenable to the idea.

Mr. LaMotte once again discussed Mr. Beatty's future succession and how well Northern is run, also acknowledging Staff's contribution to its success. He then reported that the Committee proposed a 4.5% salary increase and 3% performance bonus, in accordance with Northern's performance bonus policy.

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

A **motion** was made by Mr. Boykin, seconded by Mr. Block and unanimously passed approving the Committee recommendations.

ii) Consider Approval of June 1, 2026 Minutes

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving the Personnel Committee minutes of June 1, 2026.

Mr. Beatty thanked the Board and also acknowledged the contributions of Northern Staff.

10) RECEIVE AND FILE

The following items were presented to be received and filed:

- Assessment Collection Status;
- Northern Monthly Financial Reports; and
- Proof of Publication of Meeting Notice

copies of which are contained in Northern's records.

11) COMMENTS FROM THE BOARD

The Board offered their congratulations and best wishes to Ms. DeFilippo once again.

12) ADJOURN

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed to adjourn the meeting.

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

President

Assistant Secretary



Northern Palm Beach County Improvement District
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EXECUTIVE SUMMARY

TO: Matthew J. Boykin
Ellen T. Baker
L. Marc Cohn
Brian J. LaMotte
Gregory Block

DATE: July 22, 2026

FROM: Katie Roundtree, Director of Finance & Administration

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Unit of Development No. 16 – Palm Beach Park of Commerce
Consider Twenty-Second 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 Twenty-Second Addendum to the Agreement is for one year beginning October 1, 2026. 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 to renew the contract. The attached amendment includes a 3% increase to the contract amount, for a total increase of \$20,849 over the prior year. The new contract amount is \$715,832.00.

The Twenty-Second Addendum includes language to charge for overtime or additional time requested in excess of scheduled time.

Fiscal Impact

This expense is included in the proposed Fiscal Year 2026/2027 Budget. Changes to any budgeted contracted costs is not anticipated at this time and any overtime costs will be addressed as they come up.

Recommendation

Northern Staff recommends the Board approve the Twenty-Second Addendum to the Law Enforcement Service Agreement.

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

This Twenty-Second 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, a Sixteenth Addendum effective October 01, 2020, a Seventeenth Addendum effective October 01, 2021, an Eighteenth Addendum effective October 01, 2022, a Nineteenth Addendum effective October 01, 2023, a Twentieth Addendum effective October 01, 2024, and a Twenty-First Addendum effective October 01, 2025, (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, 2026.

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, 2026 through September 30, 2027.
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 \$715,832.00. Monthly payments shall be \$59,652.67. Final monthly payment shall be \$59,652.63.
3. Section 5 A has been added to the Law Enforcement Service Agreement as follows: Additional law enforcement services shall be compensated at a rate of \$142 per hour for a deputy and \$183 per hour for a sergeant and will be billed by the Sheriff to the District on a monthly basis. This rate is subject to annual review and change upon agreement between the District and Sheriff.
4. 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: _____
Major, North Regional Bureau

Witness: _____
Dan Beatty, Executive Director

DATE: _____

DATE: _____



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EXECUTIVE SUMMARY

TO: Matthew J. Boykin
Ellen T. Baker
L. Marc Cohn
Brian J. LaMotte
Gregory Block

DATE: July 22, 2026

FROM: Kenneth R. Roundtree, Director of Operations

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Unit of Development No. 18 – Ibis Golf & Country Club
Consider Purchase Order No. 26-1062 to Genset Services, Inc.
Replacement Generator for Ibis Intermediate Pump Station

Background

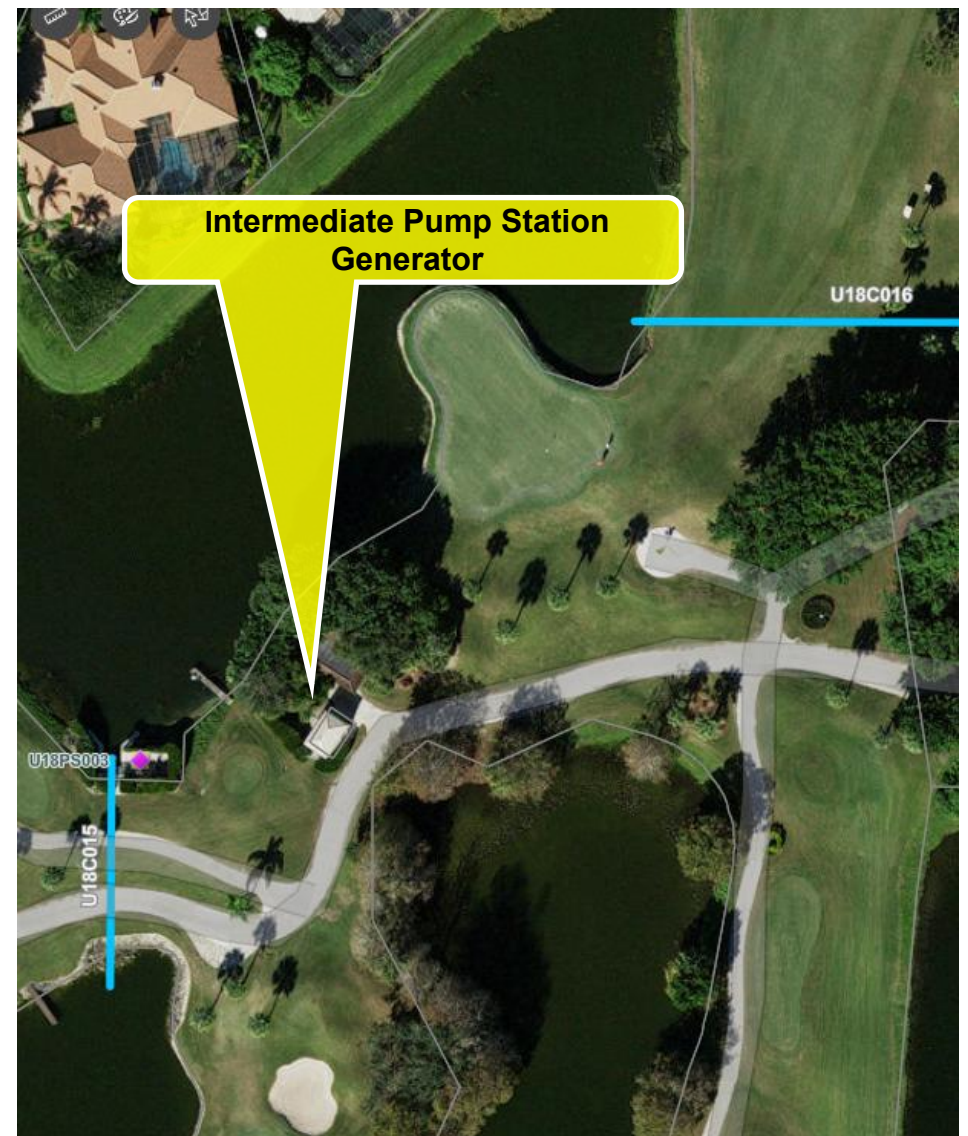
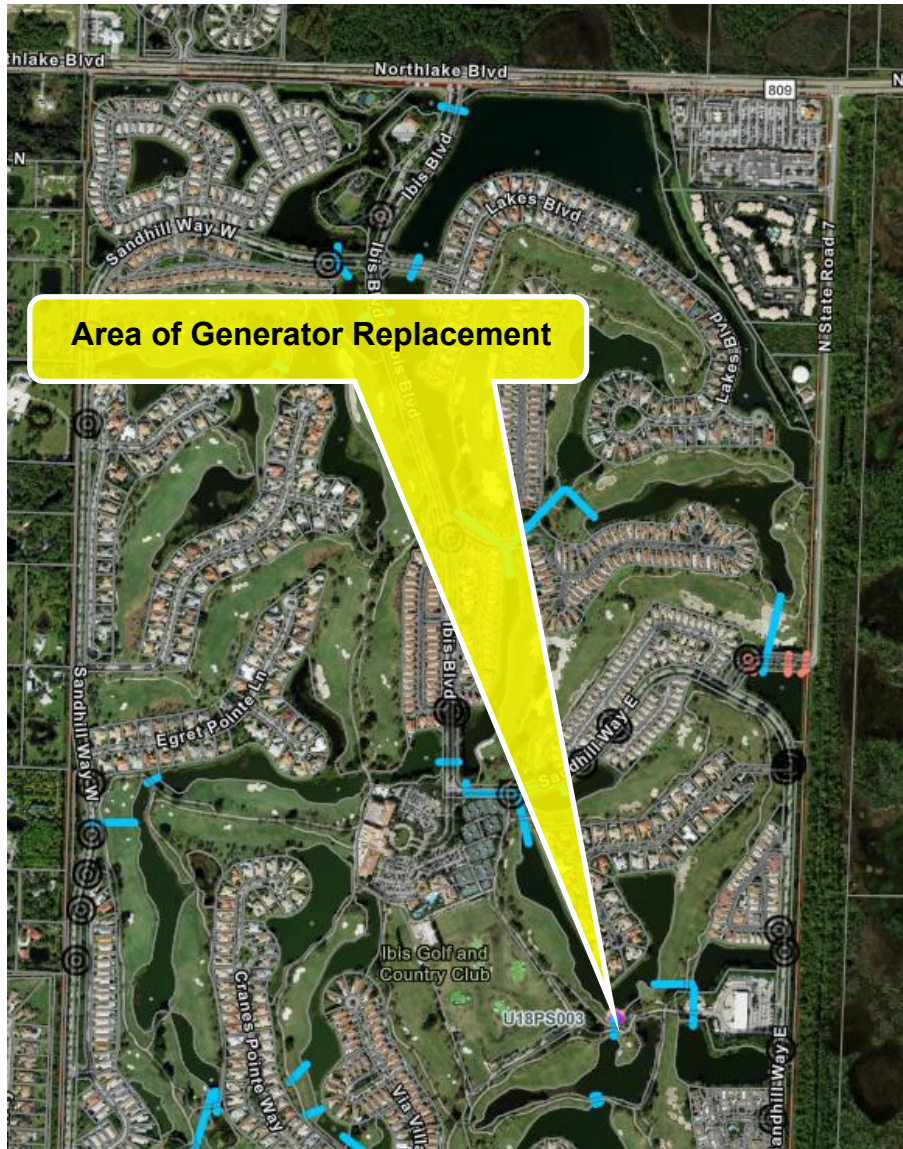
Northern Palm Beach Improvement District operates three pump stations in Unit 18. Staff has recommended replacement of the intermediate pump station generator due to age and that it is increasingly difficult to find replacement parts. A quote was obtained from Genset Services, Inc. for a replacement generator. The cost of this generator is higher than some of the more recent replacements due to the labor needed to remove the old generator and fuel tank. On the existing generator, the fuel tank is attached to the generator. The new generator will have a new external fuel tank. Additional labor is needed to process the fuel in the existing tank for use in the new tank once installed.

Fiscal Impact

The cost of the generator is \$151,760.00. This project was budgeted in the Fiscal Year 2025/2026. Budget and funds are available in maintenance funds and reserves for this purchase.

Recommendation

Northern Staff recommends Board approval of Purchase Order No. 26-1062 to Genset Services, Inc. in the amount of \$151,760.00.





Sales & Service for Standby Engine Generators



Proposal#: 68460

Proposal Date: 03/13/2026

Valid Until: 10/12/2026

Revision : 0

Job Name: Ibis - New 150kW Generator

Prepared For: Northern Palm Beach County
Improvement District

Email Address: matt@npbcid.org

Site Address: Northern Palm Beach County
Improvement District
359 Hyatt Drive
Palm Beach Gardens Florida 33418
United States

Customer Northern Palm Beach County
Improvement District

Project Rep: Jake Friedman

Phone: 954-956-9252

Email: jfriedman@gensetservices.com

We are pleased to offer the following proposal:

QTY 1 - Cummins Generator

- C150D6D Diesel Genset
- 60HZ
- 150kW
- 277/480V
- 3 Phase
- Open Set - No Enclosure
- Duty Rating - Standby Power
- Emission Certification, EPA, Tier 3, NSPS CI Stationary Emergency
- Listing - UL 2200
- NFPA 110 Type 10 Level 1 Capable
- Alternator Heater - 120 Volt A
- Fuel Water Separator
- Control Mounting - Left Facing
- Power Command 1.1 Controller
- E-Stop Switch
- Signals Auxiliary - 8 Inputs / 8 Outputs
- Circuit Breaker
- Engine Governor - Electronic, Isochronous
- Engine Starter - 12 Volt DC Motor
- Engine Air Cleaner - Normal Duty
- Battery Charger Alternator
- Battery Charger - 6A, Regulated
- Engine Cooling - Radiator, High Ambient Air Temperature, Ship Fitted
- Coolant Heater - Cold Ambient
- Battery Rack
- Remote E-Stop



Sales & Service for Standby Engine Generators



Proposal#: 68460

Proposal Date: 03/13/2026

Valid Until: 10/12/2026

Revision : 0

- QTY 1 - 2 Year Base Warranty
- QTY 1 - Start Up & 2 Hour Load Bank

Estimated Delivery: 24-28 Weeks

Proposal#: 68460

Proposal Date: 03/13/2026

Valid Until: 10/12/2026

Revision : 0

Scope of Work

- Drain remaining fuel from existing tank
- Remove existing exhaust system
- Electrically disconnect existing generator
- Rig out existing generator and fuel tank to be disposed of in a proper manner
- Rig in new 150kW Cummins unit
- Set new generator in existing location
- Install new radiator shroud
- Anchor new generator to existing concrete slab
- Install new exhaust system
- Insulate new exhaust system
- Electrically reconnect new generator using all existing connections
- Perform start up and commissioning with 2HR load bank

Qualifications and Exceptions:

- No overtime labor included
- No other parts and/or labor included
- No permitting included
- No engineering included
- Any fines and/or fees associated with proceeding without permits is solely the customers responsibility
- No other requirements by the AHJ (Authority Having Jurisdiction) included
- Any other requirements by the AHJ will be passed along to the customer as an addendum to this proposal
- No concrete work or remediation included
- No landscape work or remediation included

Total Investments:

\$ 151,760.00



Sales & Service for Standby Engine Generators



Proposal#: 68460

Proposal Date: 03/13/2026

Valid Until: 10/12/2026

Revision : 0

Terms and Conditions

30% deposit with order, balance before shipping. Other payment terms need to be approved by the credit department before a purchase order is accepted. Payment obligations are not dependent or contingent upon the manner in which purchaser may receive.

Due to uncertainty in the cost of components for our products caused by the current administrations import tariff policies, the above pricing is an estimate and subject to change up to the day the equipment ships. It will be necessary to pass along any increases where additional tariffs apply.

In the event of significant delay or price increase of material occurring during the performance of the contract through no fault of Genset, the contract sum, time of performance, and contract requirements shall be equitably adjusted by change order in accordance with the procedures of the contract documents.

Customer Authorization:

(by signing below, I acknowledge that I have read and accept the Genset terms and conditions that follow).

Signature:

Print Name:

Title:

Date:

P.O.#:

Proposal#: 68460

Proposal Date: 03/13/2026

Valid Until: 10/12/2026

Revision : 0

Terms and Conditions

GENSET SERVICES SERVICE TERMS & CONDITIONS 1. Agreement and Order. The terms and conditions set forth below (the Terms and Conditions) and on Gensets proposal, quotation or order form attached hereto (collectively referred to as the "Proposal") and together with these Terms and Conditions, the Agreement) constitute the complete and exclusive statement of the terms of this transaction by and between Genset Services, Inc. (Genset) and the customer identified on the Proposal (the Customer) for the performance of the services specifically set forth on the Proposal (the Services). To the extent that the terms contained on the Proposal differ from the terms contained in these Terms and Conditions, the terms of the Proposal shall govern to the extent of such differences provided that Genset has executed the version of the Proposal containing such terms following the addition or inclusion of such terms. Genset shall have no obligation to perform other services not described on the Proposal, but Genset may provide other Services at Customers request, as and when needed pursuant to the Agreement. Any additional Services performed shall be subject to these Terms and Conditions 2. Parts. Genset shall furnish parts as necessary at Gensets then current scheduled price or on an exchange basis, regardless of when installed, and such parts shall either be new or equivalent to new in performance when used in Customers equipment. 3. Modification of Terms. No terms contained on any purchase order, service order, contract or other document prepared by or submitted to Genset by Customer or its agents, including modification of the terms contained on the Proposal and in these Terms and Conditions, shall be effective or bind Genset unless Genset agrees to such terms or requirements by executing and returning to Customer such purchase order, agreement or other document. Failure by Genset to respond in writing to Customer upon receipt of Genset of a purchase order or other agreement by Customer shall not be a waiver of the requirement that Genset agree in writing to any terms contained in a purchase order or other contract. All representations, promises, warranties or statements by any agent or employee of Genset that differ in any way from the Proposal as prepared by Genset or the Terms and Conditions in the Agreement shall be of no force or effect. No course of prior dealings between the parties and no usage of the trade shall be relevant to this transaction. Prices quoted on the Proposal are good for a period of thirty (30) days from the date of the Proposal, provided that prior to the execution of the Proposal by Customer and acceptance by Genset, prices are subject to change without notice. 4. Charges. Charges for the Services described on the Proposal are described thereon. Charges for on-call, unscheduled or additional Services requested by Customer, but not described on the reverse, shall be at the rates then published by Genset in writing. Customer shall be responsible for any parts and shipping charges for such parts ordered by Genset in order to perform the Services 5. Taxes. Quoted prices do not include any applicable sales, use, transfer, excise or other taxes, tariffs or custom duties unless required by federal, state or local law, in which case, the quoted price shall include only such items of sales, use, transfer, excise or other taxes, tariffs or custom duties as are required by federal, state or local law. Customer will pay directly or to Genset any such taxes, tariffs or duties levied upon the sale, transfer, import, or service or necessary components thereof unless Customer provides Genset with a valid tax exemption certificate. Genset shall provide Customer with any tax payment certificate upon request and after acceptance of the Services being provided hereunder and full payment to Genset. 6. Time of Performance. If performance of the Services is delayed through no fault of Genset, then the time for performance of the work shall be extended to the extent of such delay. Genset shall not be liable for any delays in performance directly or indirectly resulting from acts of Customer, its agents, employees, or subcontractors, or any other causes beyond the control of Genset. If any necessary components of the Services become unavailable, then Genset shall be released from any obligation to provide the specified materials which are unavailable and Customer agrees to pay Genset for any difference between the cost of the unavailable materials or equipment and the cost of any reasonably available substitute. The estimated date of performance indicated on the Proposal is subject to delay due to availability of necessary components, and Genset shall not be liable for any such delay. 7. Payment. Upon Customers execution and return of the Proposal, Customer must provide a deposit in the amount of 30% of the service fee contained in the Proposal unless some other amount is set forth on the Proposal. Unless otherwise set forth on the Proposal, the entire service fee, plus all applicable sales tax and other charges contained on the Proposal must be tendered by Customer to Genset within 2 days following notification by Genset to Customer that the Services are ready to be performed. In any case full and final payment must be made by Customer and received by Genset no later than two days prior to Genset performing the Services, and Genset shall have no obligation to perform the Services prior to receiving full and final payment. Customer is responsible for the payment of all registration fees, use tax or similar assessments and taxes which may be imposed upon the service or the sale, possession or use of any necessary parts or components. Customer hereby grants Genset a security interest in Customers generator and any parts installed by Genset until such time as Genset is actually paid in full, and Customer will assist Genset in any action necessary to perfect Gensets security interest, provided that Genset may prepare, file and record a UCC financing statement to evidence the security interest with no further notice to or consent by Customer. No parts or components furnished by Genset shall become a fixture by reason of being attached to real estate until payment in full has been received and acknowledged by Genset. Customer shall not be entitled to set-off any amounts due from Customer against any amount due to Genset in connection with this transaction. 8. Warranty; Limitation. (a) CUSTOMER ACKNOWLEDGES THAT THE ONLY WARRANTIES WITH RESPECT TO THE SERVICES ARE ANY APPLICABLE WARRANTIES OFFERED BY THE MANUFACTURER OF ANY NECESSARY PART OR COMPONENT THEREOF AND THAT GENSET MAKES NO REPRESENTATION OR WARRANTY, EXPRESS OR IMPLIED, WITH RESPECT TO THE SERVICES, NOR DOES IT WARRANT THE MERCHANTABILITY OF THE COMPONENTS OR THAT THE COMPONENTS ARE FIT FOR A PARTICULAR PURPOSE. PARTS AND COMPONENTS ARE SOLD AND SERVICES PROVIDED BY GENSET TO PURCHASER AS IS WHERE IS AND WITH ALL FAULTS. (b) CUSTOMER ACKNOWLEDGES THAT IT HAS DECIDED TO CONTRACT FOR SERVICES BASED ON ITS OWN ASSESSMENT OF ITS NEEDS. CUSTOMER ACKNOWLEDGES AND AGREES THAT GENSET HAS NOT MADE ANY STATEMENTS OF FACT CONCERNING THE SERVICES, AND CUSTOMER HAS NOT RELIED UPON ANY STATEMENT BY GENSET IN DECIDING TO CONTRACT FOR THE SERVICES. (c) CUSTOMER IS SOLELY RESPONSIBLE FOR FOLLOWING ALL MANUFACTURER REQUIREMENTS WITH RESPECT TO THE EQUIPMENT ON WHICH THE SERVICES ARE PERFORMED. (d) Customer further agrees that in no event shall Genset's liability to Customer for damages of any nature exceed the amounts actually paid by Customer to Genset for the Services. 9. Access to Equipment; Performance of Services; Customer Obligations. (a) Genset's maintenance personnel shall have free access to the Customers Equipment for the purpose of providing Services. (b) During any Services provided pursuant to this Agreement as to the System, whether an interruption in electrical service is contemplated by Customer or Genset or not, as a matter of allocating between Customer and Genset the risks associated with an interruption in electrical services and/or taking the Customers equipment off line, Customer agrees to use its best efforts to fully and completely secure all or any part of any facility in which the equipment is located, as the case may be, for any and all safety issues that an electrical service interruption might give rise to, including but not limited to injury to building occupants, customers, invitees, or any third party and/or property damage, or work interruption, arising out of any event of repairs performed by Genset as to the equipment. Customer agrees with Genset that securing of the premises in order for Genset to perform its Services is a material and critical element of this Agreement and, prior to the performance of any Services under this Agreement, Customer will receive and execute with Genset a written Notification and Acknowledgement of Inspection and Warning (Notification) related to the Services provided herein. The Notification shall include Genset's estimate as to when interruption of electrical services may occur during the performance of its obligations under this Agreement. Customer further agrees that Genset shall have no liability to Customer or any third party for any estimate given in connection with potential interruptions in electrical services during the performance of Genset's obligations herein, it being acknowledged by Customer that Genset's Services are often affected by acts of third parties and/or components or elements of the System that do not allow for more specific and accurate estimates as to when an electrical service interruption may occur. 10. Damages. CUSTOMER AGREES THAT GENSET SHALL NOT BE LIABLE BEYOND THE REMEDIES EXPRESSLY SET FORTH HEREIN. GENSET SHALL NOT BE RESPONSIBLE FOR ANY SPECIAL, INCIDENTAL, INDIRECT OR CONSEQUENTIAL DAMAGES ARISING IN ANY MANNER FROM THE GOODS, EQUIPMENT OR MATERIALS FURNISHED OR THE WORK PERFORMED PURSUANT TO THE AGREEMENT, WHETHER BASED ON BREACH OF WARRANTY, NEGLIGENCE, STRICT LIABILITY IN TORT OR OTHERWISE, OR FOR THE LOSS OF PROFITS, REVENUES, OR OTHER LOSSES ARISING OUT OF ANY DEFAULT UNDER THIS AGREEMENT, EVEN IF GENSET SHALL HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH POTENTIAL LOSS OR DAMAGE. THE PRICE OF THE GOODS AND SERVICES PURCHASED BY CUSTOMER IS CONSIDERATION FOR LIMITING GENSETS LIABILITY. GENSETS LIABILITY FOR ANY CLAIM ASSERTED BY CUSTOMER, WHETHER BASED ON A THEORY OF CONTRACT OR TORT, SHALL NOT EXCEED THE CONTRACT PRICE OF THE SERVICES HEREUNDER. NO ACTION OR SUIT TO ENFORCE RIGHTS OR REMEDIES ARISING FROM THIS TRANSACTION SHALL BE COMMENCED LATER THAN ONE YEAR FROM THE DATE OF GENSETS LAST FURNISHING SERVICES UNDER THIS AGREEMENT. 11. Cancellation. Service Orders cannot be cancelled or after Customer signs and returns a Proposal which is accepted by Genset, except with Gensets written consent and subject to conditions then agreed upon which shall indemnify Genset against liability and expense incurred and commitments made by Genset. No materials or products provided in conjunction with the Services may be returned. 12. Indemnity. Customer represents and warrants that is fully insured for any and all potential damages arising out of or in connection with the Services performed by or to be performed by Genset hereunder. Customer shall defend, indemnify and hold harmless Genset and its officers, directors, employees, agents, owners and affiliates, from and against any and all damages, costs, liability, and expense whatsoever (including attorneys' fees and related disbursements) incurred in whole or in part, directly or indirectly, by reason of: (a) any failure by Customer to perform any covenant or agreement of Customer set forth herein or the breach of any representations or warranties set forth herein; (b) death or bodily injury or loss of or damage to property which arising out of or in connection with the Services provided and any goods, parts or components provided; or (c) any acts of Customer or Customer's personnel; or (d) the unloading, installation, operation, storage or use by Customer of any goods provided by Genset or any other party or subsequent owner. The foregoing obligation shall survive the termination or expiration of this Contract. 13. Miscellaneous. In addition to the other terms and conditions, Customer and Genset further agree that the following shall also govern this Agreement: (a) Waivers. The failure or delay of any party at any time to require performance by another party of any provision of this Agreement, even if known, shall not affect the right of such party to require performance of that provision or to exercise any right, power or remedy under this Agreement. Any waiver by any party of any breach of any provision of this Agreement should not be construed as a waiver of any continuing or succeeding breach of such provision, a waiver of the provision itself, or a waiver of any right, power or remedy under this Agreement. No notice to or demand on any party in any circumstance shall, of itself, entitle such party to any other or further notice or demand in similar or other circumstances. (b) Governing Law; Construction. This Agreement is being delivered and performed in the State of Florida and shall be construed in accordance with, and governed by, the law of the State of Florida. Venue of any action related to this Agreement shall be placed in the courts of Broward County, Florida, exclusively. This Agreement, together with any other documents executed in conjunction with or pursuant to this Agreement shall not be construed against either Customer or Genset, regardless of which party drafted the Agreement. It is intended that this Agreement is the product of informed negotiations between both parties with full knowledge of the meaning of the terms and conditions hereto. (c) Enforcement. In connection with any action arising out of this Agreement, or in any way relating to the transactions contemplated hereby, the prevailing party in such action shall be entitled to recover from the non-prevailing party all court costs and expenses of litigation, including attorneys fees, court costs, costs of investigation, accounting and other costs reasonably related to the litigation, including, without limitation, all attorneys fees and costs subsequent to entry of any judgment on behalf of the prevailing party, on appeal; in connection with any bankruptcy proceedings, or in any alternative dispute resolution proceedings. THE PARTIES TO THIS AGREEMENT HEREBY WAIVE, WITHOUT EXCEPTION, ANY RIGHT TO JURY TRIAL RELATED TO ANY ISSUE OR MATTER ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT. (d) Successors and Assigns. All of the terms and conditions of this Agreement, and the -rights and obligations of the parties hereunder, shall be binding upon and shall inure to the benefit of the respective heirs, personal representatives, and permitted successors and assigns of the parties hereto. This Agreement does not confer upon or give to any person other than the parties any rights or benefits hereunder. (e) Entire Agreement. This Agreement, any Agreements referenced herein and exhibits attached hereto constitute the entire Agreement and understanding of the parties with respect to the transactions contemplated hereby as an exclusive statement and incorporate and supercede all prior and contemporaneous negotiations, agreements and understandings related to the subject matter hereof. This Agreement, referenced Agreements, and exhibits may not be amended, terminated or otherwise modified, except by a written instrument executed by all of the parties to be bound thereby. (f) Notice. Subject to written notice of change of address, any notice, request, instruction, or other document to be given under this Agreement by any party to any other party shall be in writing, signed by or on behalf of the party giving notice, and shall be deemed to have been given on the earlier to occur of: (1) the date of actual performance; or (2) five (5) days after the date on which such notice is mailed by United States Mail, postage prepaid to each party at the addresses listed below; or (3) the date of electronic facsimile transmission that is verified by the issuance of a successful facsimile transmission report at the facsimile telephone number for the receiving party, which is currently on file with the sending party; or (4) the business day following the day on which such notice is sent by any next day or overnight delivery service to each party at the address listed below. If to Customer: To the address and contact person identified on the Proposal. If to Genset: Genset Services, Inc., 3100 Gateway Drive, Pompano Beach, FL 33069 Genset shall not be in default of any of its obligations hereunder unless Customer provides Genset with seven (7) days written notice of default and specifying the action required to cure the default and Genset fails to cure such default.



Northern Palm Beach County Improvement District

Purchase Order
No.

26-1062

Purchase Order

Vendor :669

Genset Services, Inc.

3100 Gateway Drive
Pompano Beach, FL 33069-4872
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 07/07/2026
Required Date 07/17/2026
Prepared By Matthew Lee

Workflow ID 07
Status Board 2 Documents
Description Ibis Intermediate- New 150kw Gen.from Genset.

Change Order 0

Project No

Invoice to Y
follow

Comments : LH: Budgeted \$140k for this purchase in FY26, so ~\$12k higher than planned. There is adequate undesignated fund balance available to cover the unfavorable variance. This proposal is higher than the previous ones due to the additional labor required to remove the generator from the existing belly tank. The scope also includes draining the fuel from the belly tank and safely storing it prior to the work being performed. This generator was budgeted for 25/26 budget. But because the other 4 generators that have already been purchased this year came in higher than expected, it shows less funds available. But there is money available.- KRR

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	1801	56401	Ibis Intermediate- New 150kw Gen.from Genset.	151,760.00	151,760.00

Total : \$151,760.00

Approval Information

SUSAN P. SCHEFF	Board - Approved	07/10/2026 2:29 PM
	151,760.00	
CLIFFORD D. BEATTY	Executive Director - Approved	07/10/2026 1:27 PM
	151,760.00	
KATHLEEN E. ROUNDTREE	Finance Director - Approved	07/10/2026 11:40 AM
	151,760.00	
LAURA L. HAM	Budget Manager - Approved	07/10/2026 11:33 AM
	151,760.00	
Kimberly A. Leser	District Engineer - Approved	07/10/2026 9:58 AM
	151,760.00	
KENNITH R. ROUNDTREE	Department Manager - Approved	07/10/2026 9:19 AM
	151,760.00	
KENNITH R. ROUNDTREE	Department Manager - Approved	07/09/2026 11:34 AM
	151,760.00	
Matthew Lee	Requester - Submitted	07/07/2026 2:31 PM
	151,760.00	

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. 5-31-28.

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



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

EXECUTIVE SUMMARY

TO: Matthew J. Boykin
Ellen T. Baker
L. Marc Cohn
Brian J. LaMotte
Gregory Block

DATE: July 22, 2026

FROM: Kathleen Maloney-Pollack, Technical Assistant

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Award of General Services Contract
Industrial Construction Solutions, Inc.

Background

Northern received a proposal from Industrial Construction Solutions, Inc. to qualify as a General Services Contractor. The proposal package was reviewed to determine the vendor's qualifications and met all of Northern's criteria. If approved as a General Services Contractor, Industrial Construction Solutions, Inc. will be eligible to perform various types of work estimated to fall below \$300,000.00 in total cost.

Fiscal Impact

Funds are budgeted each year for the projects to be performed by General Services Contractors.

Recommendation

Northern Staff and General Counsel recommend approval of award of a General Services Contract to Industrial Construction Solutions, Inc.



Northern Palm Beach County Improvement District
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EXECUTIVE SUMMARY

TO: Matthew J. Boykin
Ellen T. Baker
L. Marc Cohn
Brian J. LaMotte
Gregory Block

DATE: July 22, 2026

FROM: Kathleen Maloney-Pollack, Technical Assistant

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Award of General Services Contract
Ecological Associates, Inc.

Background

Northern received a proposal from Ecological Associates, Inc. to qualify as a General Services Contractor. The proposal package was reviewed to determine the vendor's qualifications and met all of Northern's criteria. If approved as a General Services Contractor, Ecological Associates, Inc. will be eligible to perform various types of work estimated to fall below \$300,000.00 in total cost.

Fiscal Impact

Funds are budgeted each year for the projects to be performed by General Services Contractors.

Recommendation

Northern Staff and General Counsel recommend approval of award of a General Services Contract to Ecological Associates, Inc.

**RECOMMENDED DISBURSEMENTS FOR
JULY 22, 2026 BOARD MEETING**

	BOND/COI**	EIPC*	NOTE PROCEEDS	LANDOWNER FUNDS	TOTALS
Unit No. 2C - Alton	3,573.82	-			3,573.82
Unit No. 5A - Vista Center			242,101.60		242,101.60
Unit No. 21 - Old Marsh		108,501.75	-		108,501.75
Unit No. 24 - Ironhorse		108,501.75			108,501.75
Unit No. 53 - Arden	444,210.48				444,210.48
Multi-Unit		70,458.93	-		70,458.93
	447,784.30	287,462.43	242,101.60	-	977,348.33

* Equity in Pooled Cash

**Cost of Issuance

**UNIT OF DEVELOPMENT NO. 2C
DISBURSEMENT NO. 208
JULY 22, 2026**

	BOND	EIPC	TOTALS
OTHER PROFESSIONALS:			
Caldwell & Pacetti	2,175.00	-	
(Legal Services-INV#133272)			2,175.00
NPBCID Reimbursements:			
(NPBCID Personnel time, GIS & Auditor)	1,398.82	-	
			1,398.82
	3,573.82	-	3,573.82

UNIT OF DEVELOPMENT NO. 5A
DISBURSEMENT NO. 66
JULY 22, 2026

	NOTE PROCEEDS	TOTAL
CONSTRUCTION:		
Johnson-Davis, Inc. (PO#26-856 Replace Culvert)	239,495.00	239,495.00
ENGINEERING:		
Mock Roos & Associates, Inc. (PO#26-480 Spin Cast Rehab)	2,606.60	2,606.60
	242,101.60	242,101.60

UNIT OF DEVELOPMENT NO. 21
DISBURSEMENT NO. 37
JULY 22, 2026

		<u>NOTE</u>	<u>TOTAL</u>
CONSTRUCTION:			
Genset Services, Inc.			
(New 150 kw Generator Install)	FINAL	<u>108,501.75</u>	
PO#25-624			108,501.75
		<u>108,501.75</u>	<u>108,501.75</u>

**UNIT OF DEVELOPMENT NO. 24
DISBURSEMENT NO. 10
JULY 22, 2026**

EIPC

TOTAL

CONSTRUCTION:

Genset Services, Inc.

108,501.75

(New 150 kw Generator)

PO#25-679

108,501.75

FINAL

108,501.75

108,501.75

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 159
JULY 22, 2026**

	BOND	TOTAL
CONSTRUCTION:		
Brightview Landscape (Phase 3 Linear Park PO#26-232)	430,673.26	430,673.26
ENGINEERING:		
Michael B. Schorah & Assoc. (P.E. Services) PO#25-581	8,950.00	8,950.00
OTHER PROFESSIONALS:		
Caldwell & Pacetti (Legal Services-INV#133271)	609.00	609.00
MISCELLANEOUS:		
NPBCID Reimbursements: (NPBCID Personnel time, GIS & Auditor)	3,978.22	3,978.22
	444,210.48	444,210.48

**MULTI-UNIT
DISBURSEMENT NO. 9
JULY 22, 2026**

	NOTE PROCEEDS	EIPC	TOTALS
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CONSTRUCTION:

C. R. Dunn, Inc.	-	70,458.93	
(Multi-Unit Control Panel Replacement PO#25-571)			70,458.93

-	70,458.93	70,458.93
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Northern Palm Beach County Improvement District
359 Hiatt Drive, Palm Beach Gardens, Florida 33418
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EXECUTIVE SUMMARY

TO: Matthew J. Boykin
Ellen T. Baker
L. Marc Cohn
Brian J. LaMotte
Gregory Block

DATE: July 22, 2026

FROM: Kenneth W. Edwards, General Counsel

THROUGH: C. Danvers Beatty, Executive Director

RE: Unit of Development No. 2C – Alton
Consider Enforcement of Parking and Vehicle Violations Agreement with Alton
Neighborhood 1 Association, Inc.

Background

Northern owns Tracts R-1 and R-2 upon which it constructed public roads that are within the Alton Neighborhood 1 community. As the Board is aware, several Neighborhood 1 residents have appeared at various Board meetings and spoken about vehicles that they believe are abusing Northern's on-street parking spaces, but they have been advised that Northern does not have police powers.

As a result, the Board directed General Counsel and Staff to work with the applicable adjacent homeowners' association (the "Alton Neighborhood 1 Association, Inc.") to see if an agreement could be reached under which the Association would assume enforcement of parking pursuant to the Association's Declaration of Covenants, Easements and Restrictions on Northern's Tracts R-1 and R-2.

An agreement for the enforcement of such parking and vehicle violations has been prepared following coordination with the Association's legal counsel and is being presented to the Board for consideration.

Fiscal Impact

Except for the cost of coordinating and preparing the Agreement, there would appear to be no additional costs to Northern.

Recommendation

General Counsel and Staff recommend that the Board approve the execution of the Enforcement of Parking and Vehicle Violations Agreement between Northern and the Alton Neighborhood 1 Association, Inc.

**AGREEMENT FOR ENFORCEMENT OF PARKING AND VEHICLE VIOLATIONS
BY AND BETWEEN NORTHERN PALM BEACH COUNTY IMPROVEMENT
DISTRICT AND ALTON NEIGHBORHOOD 1 ASSOCIATION, INC.**

THIS AGREEMENT FOR ENFORCEMENT OF PARKING AND VEHICLE VIOLATIONS (the "Agreement") is made and entered into between Northern Palm Beach County Improvement District (the "District"), an independent special District of the State of Florida, with its administrative offices located at 359 Hiatt Drive, Palm Beach Gardens, FL 33418 and Alton Neighborhood 1 Association, Inc., a Florida Not-For-Profit Corporation (the "Association") whose business address is 13255 Alton Road, Palm Beach Gardens, FL 33418 (each of which is individually referred to herein as a "Party" or collectively as the "Parties").

WITNESSETH:

WHEREAS, the Association owns, operates and/or maintains various common areas and community improvements of the residential community known as "Alton Neighborhood 1" and was formed to administer and enforce the Declaration of Covenants, Easements and Restrictions for Alton Neighborhood 1, recorded in Official Records Book 28012, Page 0404 of the Public Records of Palm Beach County, Florida, as may be amended from time to time (the "Declaration"); and

WHEREAS, the Alton Neighborhood 1 community is depicted on the Plat of Alton Neighborhood 1 Association, Inc., recorded in Plat Book 119, Page 51 of the Public Records of Palm Beach County, Florida (the "Plat"); and

WHEREAS, the District is a special taxing District formed in accordance with the provisions of its enabling legislation and applicable provisions of Ch. 298, Florida Statutes (together the "Act"); and

WHEREAS, the street tracts designated as Tracts R-1 and R-2 on the Plat are owned in fee simple by the District as road rights-of-way for the perpetual use of the public for roadway, parking, ingress-egress, utility, drainage and related public improvement purposes; and

WHEREAS, the Declaration contains various rules and regulations related to vehicles and parking on the streets within the Alton Neighborhood 1 community, and the Association wishes to contract with the District in order to allow for the Association to take appropriate enforcement action therein for violations of said Declaration's rules and regulations now in force as of the Effective Date (as such term is hereinafter defined) of this Agreement that pertain to parking on District designated parking locations lying within its road rights-of-way; and

WHEREAS, pursuant to the terms of this Agreement, the District authorizes and consents to the Association exercising the Association's authority to take appropriate enforcement action on the District's Tracts R-1 and R-2 road rights-of-way for any parking violations specified in its Declaration and all additional exhibits thereto along with Association adopted rules and regulations, all as adopted and amended from time to time (collectively, the "Governing Documents") related to the improper parking of vehicles, (including by way of example but not

limitation recreational vehicles, trailers, commercial vehicles, buses, automobiles, and trucks), upon the District's Tracts R-1 and R-2 rights-of-way within the Alton Neighborhood 1 community.

NOW, THEREFORE, based on the mutual covenants contained herein and other good and valuable consideration exchanged between the Parties, the receipt and adequacy of which are hereby acknowledged, the Parties agree as follows:

1. **RECITALS.** The foregoing recitals are true and correct to the best of the knowledge of the Parties hereto and are incorporated herein and made a part hereof.

2. **ENFORCEMENT AUTHORIZATION.** The District hereby authorizes and consents to the Association's implementation of enforcement action against any parking violators of the covenants, rules and regulations provided in the Governing Documents related to vehicles, (including by way of example but not limitation recreational vehicles, trailers, commercial vehicles, buses, automobiles, and trucks), and their parking on the District's Tracts R-1 and R-2 road rights-of-way within the Alton Neighborhood 1 community.

Such authorization of enforcement action by the Association shall be at no cost to the District and said authorization is hereby accepted by the Association. The Association's enforcement action may include, but is not limited to: (i) fines; (ii) suspension of the right to use Alton Neighborhood 1 common areas and facilities for a reasonable period of time; (iii) booting; (iv) towing and/or (v) any other enforcement action permitted under the Governing Documents.

Provided nothing contained in this Agreement as to enforcement of parking restrictions upon the District's Tracts R-1 and R-2 road rights-of-way by the Association shall be applicable to their usage by the District, other governmental entities, public utilities or telecommunication entities.

3. **SIGNAGE.** The Association shall be obligated to post signage in a conspicuous location at each entrance to the Alton Neighborhood 1 community, which shall notify all users that the Association has the authority, as provided in the Governing Documents, to take enforcement action for any violations of the rules and regulations related to vehicles and parking on the streets, including Tracts R-1 and R-2 owned by District, within the Alton Neighborhood 1 community.

4. **INDEMNIFICATION.** The Association hereby agrees to indemnify, defend, and hold the District and its directors, officers, employees, managers, committees, and agents (collectively the "Indemnitees"), harmless from and against any and all claims, actions, debts, injuries, damages, liabilities, expenses and/or obligations of any kind including, but not limited to, attorney's fees and costs outside of litigation and at both the trial and appellate levels, related in any way to, or arising out of, the Association's performance of the terms of this Agreement.

5. **MODIFICATIONS.** This Agreement is subject to modification in writing by the mutual written consent of the Parties to this Agreement and executed with the same formality as this original Agreement.

6. **TERMINATION.** This Agreement may be terminated by either Party for any reason after sixty (60) days written notice has been provided to the other Party.

7. **NOTICES.** All notices and/or inquiries required or allowed by this Agreement shall be delivered by electronic notification, in person or mailed by Certified Mail, Return Receipt Requested, with sufficient postage affixed, to the Party to whom such notice is to be given pursuant to the following notification information. Mailed notices shall be deemed received three (3) business days following the notices being placed in the U.S. Mail. Notices are to be sent to the following:

As to the District:

Northern Palm Beach County Improvement District
359 Hiatt Drive
Palm Beach Gardens, Florida, 33418
Attention: Executive Director
E-Mail: Danvers@npbcid.org

As to the Association:

Alton Neighborhood 1 Association, Inc.
13255 Alton Road
Palm Beach Gardens, FL 33418
dannyg@langmanagement.com
(with a copy to the registered agent as may be listed
on www.sunbiz.org at the time of serving notice)

8. **SEVERABILITY.** In the event that any section, paragraph, sentence, clause or provision hereof shall be held by a court of competent jurisdiction to be invalid, such shall not affect the remaining portions of this Agreement and the same shall remain in full force and effect.

9. **VALIDITY.** If any provision of this Agreement shall be held or deemed to be or shall, in fact, be illegal, inoperative or unenforceable in any context, the same shall not affect any other provision herein or render any other provision invalid, inoperative or unenforceable to any extent whatsoever. Further, this Agreement shall be construed and enforced as though said provision had not been contained herein and the Agreement shall be given full force and effect to the extent reasonably practicable.

10. **APPLICABILITY.** With the exception of any rights herein expressly conferred, nothing expressed or mentioned in or to be implied from this Agreement is intended or shall be construed to give any person or entity other than the Parties hereto, any legal or equitable right, remedy or claim under or with respect to this Agreement since this Agreement is intended to be for the sole and exclusive benefit of the Parties hereto.

11. **ENTIRE AGREEMENT.** Any prior agreements between the Parties, that are in conflict with the provisions contained herein are, to the extent of any such conflict, hereby superseded and repealed by this Agreement.

12. **COUNTERPARTS.** This Agreement may be executed in several counterparts, all or any of which shall be regarded for all purposes as one original and which together shall constitute but one and the same instrument.

13. **EFFECTIVE DATE.** This Agreement shall be effective as of the last date it has been executed by all Parties.

14. **GOVERNING LAW.** It is the intention of the Parties that the laws of the State of Florida shall govern the validity of this Agreement, the construction of its terms, and the interpretation of the rights and duties of the Parties.

15. **VENUE.** It is the intention of the Parties that in the event any litigation should arise between the parties to this Agreement, then in that event the venue of said litigation shall be in the Fifteenth Judicial Circuit in and for Palm Beach County, Florida.

16. **RECORDING.** This Agreement shall not be recorded without the prior written consent of all Parties hereto.

17. **CONSTRUCTION OF TERMS.** Whenever used, the singular shall include the plural, the plural the singular; and the use of any gender shall include all genders, as the context requires; and the disjunctive shall be construed as the conjunctive, the conjunctive as the disjunctive, as the context requires.

18. **CAPTIONS.** The captions for each section of this Agreement are for convenience and reference only and in no way define, describe, extend, or limit the scope of intent of this Agreement, or the intent of any provision hereof.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the dates set forth below.

(SIGNATURE PAGES ARE ATTACHED)

Executed by Northern this ____ day of _____, 2026.

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

By: _____
President

Witness

Printed Name

Attest:

Address:

By: _____
Assistant Secretary

Witness

Printed Name

Address:

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of ☐ physical presence
or ☐ online notarization, this ____ day of _____, 2026, by _____, as
_____, for NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT.

(Notary Seal)

Notary Public State of Florida
Print/Type/Stamp Name

☐ Personally Known OR ☐ Produced Identification
Type of Identification Produced _____.

Executed by the Association this ____ day of _____, 2026.

ALTON NEIGHBORHOOD 1 ASSOCIATION, INC.

By: _____
President

Witness

Printed Name

Attest:

Address:

By: _____
Secretary

Witness

Printed Name

Address:

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, this ____ day of _____, 2026, by _____, as _____, for ALTON NEIGHBORHOOD 1 ASSOCIATION, INC.

(Notary Seal)

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
Ellen T. Baker
L. Marc Cohn
Brian J. LaMotte
Gregory Block

DATE: July 22, 2026

FROM: Katie Roundtree, Director of Finance & Administration

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Consider Supplemental Bond Resolution (2026-08)

Background

The initial Unit of Development No. 53, Arden, Bonds were issued in 2015 to fund the initial cost of improvements within the Unit of Development. The bonds mature on August 1, 2046. The bonds may be redeemed at this time without penalty. In order to refund these bonds, Northern's Bond Counsel, Chris Traber with Nabors, Giblin & Nickerson, PA, has drafted a Supplemental Bond Resolution for the Board's consideration.

Northern Staff and consultants are pursuing a rating from Standard and Poor's. They are also contacting insurance companies to secure bond insurance and researching potential replacement of the cash reserve fund with a surety bond on the new debt.

The details of the refunding are presented as of June 29, 2026:

Unit of Development No. 53 Series 2015 Refunding Information:

Estimated Par Amount of New Bonds - \$19,585,000
Annual reduction in debt service from refunding - Approximately \$180,000 per year
Net present value debt service savings from refunding - \$2,377,000/ 11.35%

Fiscal Impact

There are significant savings achieved by refunding the Series 2015 debt for Unit 53. The refunding meets the District's 3% or greater net present value savings refunding policy. Lowering debt service is advantageous to the landowners within this Unit of Development. All associated expenses will be paid through the proceeds of the transaction.

Recommendation

Northern Staff and consultants recommend Northern's Board of Supervisors adopt the attached Supplemental Bond Resolution No. 2026-08.



TO: Katie Roundtree, *Director of Finance and Administration*
Northern Palm Beach County Improvement District

FROM: Matthew Sansbury, *Managing Director*
Natalie Sidor, *Senior Managing Director*
Public Resources Advisory Group, Inc.

SUBJECT: Water Control and Improvement Refunding Bonds, Unit of Development No. 53, Series 2026

DATE: July 1, 2026

The Northern Palm Beach County Improvement District (the "District") anticipates issuing its Water Control and Improvement Refunding Bonds, Unit of Development No. 53, Series 2026 (the "Series 2026 Bonds") to (i) refinance all of the District's outstanding Water Control and Improvement Bonds, Unit of Development No. 53, Series 2015 (the "Series 2015 Bonds"); (ii) deposit funds (or pay the premium on a reserve account credit facility) into the Reserve Fund for the Series 2026 Bonds; and (iii) pay the costs of issuance of the Series 2026 Bonds. The Series 2015 Bonds were issued to fund a portion of the infrastructure improvements related to the District's Unit of Development No. 53 ("Unit 53") and were issued without a credit rating due to the pre-development status of the area at the time of issuance.

Given substantial completion of the development known as Arden within Unit 53, the Series 2026 Bonds are expected to obtain an investment grade rating and potentially credit enhancement from a bond insurance company, allowing the District to generate savings on a refunding of the Series 2015 Bonds under current market conditions. As the District's municipal advisor, Public Resources Advisory Group, Inc. ("PRAG") and other members of the District's financing team are currently in the process of obtaining a credit rating on the Series 2026 Bonds from S&P and will request bids from the two major bond insurers (AGM and BAM) once the S&P rating is finalized. The financing team anticipates receipt of the S&P rating and bond insurance bids in mid-to-late July.

Based on market conditions as of June 30, 2026, and assuming a "BBB+" credit rating from S&P and no bond insurance is utilized, which PRAG believes to be a conservative approach, a refunding of the Series 2015 Bonds generates an estimated \$3.6 million of total gross savings and \$2.4 million of net present value savings, representing 11.35% of the refunded par amount of \$20,930,000. This equates to gross savings of ~\$180,000 per year through final maturity in 2046. The final results of the refunding will not be determined until pricing of the Series 2026 Bonds, which is currently scheduled for August 4, 2026, with closing on August 25, 2026.

The Series 2026 Bonds will be secured by a lien upon and pledge of the proceeds of special assessments, known as Drainage Taxes, levied against the assessable lands within Unit 53. The Series 2026 Bonds will be structured with the same level debt service structure and final maturity as the Series 2015 Bonds. Principal installments will be due August 1 of each year, beginning August 1, 2027, and ending August 1, 2046. The Series 2026 Bonds are expected to have an initial optional redemption date of August 1, 2036, providing the District with the potential opportunity to refund the Series 2026 Bonds for debt service savings at that time or later, if future market conditions are favorable. The Series 2026 Bonds will have a Reserve Fund, funded with cash, a surety policy, or a combination of both, with the funding method determined prior to pricing the Series 2026 Bonds.

Based on the information provided herein and the favorable interest rate environment that we are anticipating which will allow for the generation of significant debt service savings, PRAG recommends that the District move forward with the sale of the Series 2026 Bonds, subject to the terms and parameters of Resolution No. 2026-08.

RESOLUTION NO. 2026-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT AUTHORIZING THE ISSUANCE OF NOT EXCEEDING \$22,000,000 PRINCIPAL AMOUNT OF THE DISTRICT'S WATER CONTROL AND IMPROVEMENT REFUNDING BONDS, UNIT OF DEVELOPMENT NO. 53, SERIES 2026; PROVIDING A METHOD TO DETERMINE THE PRINCIPAL AMOUNT, INTEREST RATES, MATURITY SCHEDULE AND REDEMPTION PROVISIONS FOR SUCH BONDS; PROVIDING A METHOD FOR AWARDING THE SALE OF SUCH BONDS TO THE UNDERWRITER AND MAKING CERTAIN FINDINGS IN CONNECTION THEREWITH; APPOINTING THE BANK OF NEW YORK MELLON TRUST COMPANY, N.A. AS TRUSTEE FOR SUCH BONDS; AUTHORIZING THE PREPARATION AND USE OF A PRELIMINARY OFFICIAL STATEMENT AND AUTHORIZING THE EXECUTION AND DELIVERY OF A FINAL OFFICIAL STATEMENT AND A BOND PURCHASE AGREEMENT; DELEGATING TO CERTAIN OFFICIALS THE AUTHORITY WHETHER TO UTILIZE MUNICIPAL BOND INSURANCE FOR THE BONDS, THE RESERVE ACCOUNT REQUIREMENT, IF ANY, THE RESERVE ACCOUNT INSURANCE PROVIDER, IF ANY, AND CERTAIN OTHER MATTERS; SUPPLEMENTING CERTAIN PROVISIONS OF RESOLUTION NO. 2015-22 OF THE DISTRICT; AUTHORIZING AND DIRECTING CERTAIN OFFICIALS TO TAKE ALL ACTION REQUIRED IN CONNECTION WITH THE ISSUANCE OF SUCH BONDS; MAKING CERTAIN OTHER COVENANTS AND AGREEMENTS IN CONNECTION WITH THE ISSUANCE OF THE BONDS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on June 24, 2015, the Board of Supervisors (the "Board") of Northern Palm Beach County Improvement District (the "Issuer") adopted Resolution No. 2015-22, a General Bond Resolution (as heretofore amended and supplemented) (the "Bond Resolution") authorizing the issuance in one or more series of not to exceed \$65,811,822.30 aggregate principal amount of Water Control and Improvement Bonds, Unit of Development No. 53 of the Issuer; and

WHEREAS, the Issuer has issued its Water Control and Improvement Bonds, Unit of Development No. 53, Series 2015 (the "Prior Bonds"); and

WHEREAS, the Issuer has determined that it would be financially desirable to refinance certain of the Prior Bonds that remain outstanding (such refinanced Prior Bonds, the "Refunded Bonds") in order to achieve debt service savings; and

WHEREAS, pursuant to the Bond Resolution, prior to the issuance of a series of Bonds thereunder there is to be adopted by the Issuer a Supplemental Resolution or Resolutions authorizing the issuance of such series of Bonds and fixing the details thereof; and

WHEREAS, the Issuer has determined to authorize its Water Control and Improvement Refunding Bonds, Unit of Development No. 53, Series 2026 (the "Series 2026 Bonds") under the Bond Resolution as further provided herein in order to provide for the refinancing of the Refunded Bonds; and

WHEREAS, the Issuer expects to receive an offer to purchase the Series 2026 Bonds in the form of a Bond Purchase Agreement (the "Bond Purchase Agreement") from Jefferies LLC (the "Underwriter"); and

WHEREAS, the Issuer desires to authorize the sale of the Series 2026 Bonds to the Underwriter pursuant to the terms and provisions of the Bond Purchase Agreement (as completed pursuant to the authority hereinafter granted); and

WHEREAS, it is necessary and desirable to authorize the preparation and utilization of a Preliminary Official Statement and to authorize the preparation, execution and delivery of an Official Statement in connection with the issuance of the Series 2026 Bonds; and

WHEREAS, it is necessary and desirable to delegate to certain officials of the Issuer the authority to specify the amount, the date, the interest rates, maturity dates, and prepayment or redemption provisions for the Series 2026 Bonds; and

WHEREAS, it is necessary and desirable to appoint The Bank of New York Mellon Trust Company, N.A. as trustee (the "Trustee") for the Series 2026 Bonds, and to authorize the execution of a Trustee Agreement between the Issuer and the Trustee (the "Trustee Agreement"); and

WHEREAS, it is necessary and desirable to provide for the optional redemption and payment of the Refunded Bonds; and

WHEREAS, the issuance of the Series 2026 Bonds and their sale to the Underwriter will, in the judgment of the Issuer, serve a public purpose and in all respects conform to the provisions and requirements of the Act;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Northern Palm Beach County Improvement District that:

SECTION 1. DEFINITIONS. Terms used herein in capitalized form and not otherwise defined herein have the meanings ascribed thereto in the Bond Resolution.

SECTION 2. AUTHORITY FOR THIS RESOLUTION. This resolution shall constitute a "Supplemental Resolution" as defined in the Bond Resolution and is adopted pursuant to the provisions of Chapter 2000-467, Laws of Florida, as amended and supplemented from time to time, applicable provisions of Chapter 298, Florida Statutes, and other applicable provisions of law (collectively, the "Act") and the Bond Resolution.

SECTION 3. AUTHORIZATION OF SERIES 2026 BONDS. Obligations of the Issuer known as "Water Control and Improvement Refunding Bonds, Unit of Development No. 53, Series 2026" (the "Series 2026 Bonds") are hereby authorized to be issued under and pursuant to Section 2.02 of the Bond Resolution and in accordance with the terms set forth in Section 4 hereof. The Series 2026 Bonds shall be issued to provide funds, together with other available funds of the Issuer, to refund the Refunded Bonds and to pay costs of issuance of the Series 2026 Bonds.

Prior to the issuance of the Series 2026 Bonds, there shall be filed with the Trustee:

- (1) Copies, duly certified by the Secretary or a Supervisor, of the Bond Resolution and this resolution; and
- (2) The items required by Section 2.10 of the Bond Resolution.

SECTION 4. TERMS OF THE SERIES 2026 BONDS. The Series 2026 Bonds shall be issued in denominations of \$5,000 and integral multiples thereof, shall be numbered consecutively from R-1 upward and shall be in the form of the Bond attached to the Bond Resolution as Exhibit A, with such changes as may be permitted or required by the Bond Resolution, as approved by the officers of the Issuer executing the Series 2026 Bonds, such execution to be conclusive evidence of such approval. The Series 2026 Bonds shall be issued on such date, shall be dated such date, and shall bear interest from such date, payable on the first day of February and August of each year (the "Interest Payment Dates"), commencing on such date, shall be issued in the aggregate principal amount (not exceeding \$22,000,000), shall bear interest at the rates per annum (not in excess of the maximum legal rate), computed on the basis of a 360-day year consisting of twelve thirty-day months, shall be subject to optional and/or mandatory redemption and shall mature on August 1 of the years, all as to be set forth in a certificate in the form attached hereto as EXHIBIT A (the "Bond Terms Certificate") completed and signed by the President, and in the absence or inability to act of the President, any other member of the Board, provided, however, that the final maturity date of the Series 2026 Bonds shall not be later than August 1, 2046 and the Issuer shall realize net present value debt service savings as a result of the

issuance of the Series 2026 Bonds and refunding of the Refunded Bonds in an amount not less than 3.00% of the principal amount of the Refunded Bonds, calculated using the arbitrage yield on the Series 2026 Bonds as the discount rate; a certificate of Public Resources Advisory Group, Inc. (the "Municipal Advisor") setting forth the net present value debt service savings shall be conclusive as to the satisfaction of the foregoing condition. The Bond Terms Certificate may reflect acceptance by the Issuer of commitments for a municipal bond insurance policy and/or a reserve fund insurance policy meeting the conditions set forth in Section 7 hereof. The President, and in the absence of the President, any other member of the Board, are, jointly and severally, authorized to determine the details of the Series 2026 Bonds within the parameters set forth above, and upon such determination to execute the Bond Terms Certificate, appropriately modified and completed with the details of the Series 2026 Bonds, thereby conclusively establishing such details.

Series 2026 Bonds issued in exchange for or upon the registration of transfer of the Series 2026 Bonds on or after the first Interest Payment Date thereon shall bear interest from the Interest Payment Date next preceding the date of authentication thereof, unless the date of such authentication shall be an Interest Payment Date to which interest on the Series 2026 Bonds has been paid in full or duly provided for, in which case such Series 2026 Bonds shall bear interest from such Interest Payment Date, provided that any Series 2026 Bond issued in exchange for or upon the transfer of any Series 2026 Bond on or after a Record Date and before the Interest Payment Date next succeeding such Record Date shall bear interest from such Interest Payment Date; provided further that if, as shown by the records of the Trustee, interest on the Series 2026 Bonds shall be in default, a Series 2026 Bond issued in exchange for or upon the registration of transfer of a Series 2026 Bond shall bear interest from the date to which interest has been paid in full on such Series 2026 Bond, or if no interest has been paid on the Series 2026 Bonds, from the dated date of such Series 2026 Bonds.

On each Interest Payment Date, interest accruing on the Series 2026 Bonds from and including the preceding Interest Payment Date (or the dated date of the Series 2026 Bonds, as the case may be), to but not including such Interest Payment Date shall be due and payable. Interest will be paid by check or draft mailed on the Interest Payment Date by the Trustee to the registered Owners as of the close of business at the Principal Office of the Trustee on the Record Date; provided, however, that upon the written request of and at the expense of any Owner of at least \$1,000,000 principal amount of Series 2026 Bonds (or of all Series 2026 Bonds if less than \$1,000,000 shall be unpaid), interest will be paid by wire transfer to a bank account specified in such written request. Principal, and premium, if any, of the Series 2026 Bonds is payable when due upon presentation and surrender of the Series 2026 Bonds at the Principal Office of the Trustee.

The Reserve Fund Requirement for the Series 2026 Bonds shall be as set forth in the Bond Terms Certificate.

SECTION 5. TRUSTEE. The Issuer hereby appoints The Bank of New York Mellon Trust Company, N.A., as the Trustee with respect to the Series 2026 Bonds. The President, and in the absence or inability to act of the President, any other member of the Board, are, jointly and severally, authorized and directed for and in the name of the Issuer to execute and deliver the Trustee Agreement, in such form as shall be approved by a herein authorized official executing the same consistent with this resolution and the terms of the Act, such execution to constitute conclusive evidence of such approval.

SECTION 6. AUTHORITY TO AWARD THE SERIES 2026 BONDS. The Issuer hereby determines that a negotiated sale of the Series 2026 Bonds is in the best interest of the Issuer and the citizens and inhabitants of the Issuer by reason of the volatility of the market for bonds such as the Series 2026 Bonds.

Upon establishment of the terms of the Series 2026 Bonds pursuant to Section 4 hereof, the President, and in the absence or inability to act of the President, any other member of the Board, are, jointly and severally, authorized to award the Series 2026 Bonds to the Underwriter at a price of not less than 99% of the par amount of the Series 2026 Bonds, exclusive of any original issue discount or original issue premium. Upon the award of the Series 2026 Bonds, the President, and in the absence or inability to act of the President, any other member of the Board, are, jointly and severally, authorized and directed for and in the name of the Issuer to execute and deliver the Bond Purchase Agreement between the Issuer and the Underwriter, in such form as shall be approved by the official executing the same consistent with this resolution and the terms of the Act, with such execution to constitute conclusive evidence of such approval by the Issuer. Prior to the execution by the Issuer of the Bond Purchase Agreement, the Underwriter shall have filed with the Issuer the disclosure statement required by Section 218.385(6), Florida Statutes, and the competitive bidding for the Series 2026 Bonds is hereby waived by the Issuer pursuant to the authority of Section 218.385(1), Florida Statutes.

SECTION 7. MUNICIPAL BOND INSURANCE; RESERVE ACCOUNT INSURANCE POLICY. (a) If the President or the Executive Director determines, in consultation with the Municipal Advisor and the Underwriter, that all or any portion of the Series 2026 Bonds (the "Insured Bonds") will be insured by a municipal bond insurance policy, then the President or the Executive Director, in consultation with the Municipal Advisor and Bond Counsel to the Issuer, shall select either Assured Guaranty Municipal Corp. ("AGM") or Build America Mutual Assurance Company ("BAM") as the municipal bond insurer with respect to the Insured Bonds (the "Insurer") and a sufficient portion of the proceeds of the Series 2026 Bonds shall be applied to the payment of the premium for the Insurer's standard form of municipal bond insurance policy (the "Insurance Policy"). The President, and in the absence or inability to act of the President, any other member of the Board is authorized and directed to execute, any insurance agreement (the "Bond Insurance Agreement") that is necessary to incorporate the standard municipal bond insurance provisions required by the Insurer, such Bond Insurance Agreement to be subject

to the approval of the Issuer's Counsel and Bond Counsel, such approval being evidenced by the execution thereof. So long as the Insurance Policy issued by the Insurer is in full force and effect and the Insurer has not defaulted in its payment obligations under the Insurance Policy, the Issuer agrees to comply with the provisions of any Insurance Agreement executed in accordance with this section.

(b) If the President or the Executive Director determines, in consultation with the Municipal Advisor and the Underwriter, that the Reserve Fund Requirement for the Series 2026 Bonds is greater than \$0, then the President or the Executive Director, in consultation with the Municipal Advisor and Bond Counsel to the Issuer, may select to fund such amount with proceeds of the Series 2026 Bonds, other legally available moneys or select either AGM or BAM (the "Reserve Fund Insurance Provider") as the provider of a debt service reserve fund insurance policy or surety bond with respect to the Series 2026 Bonds and a sufficient portion of the proceeds of the Series 2026 Bonds shall be applied to the payment of the premium for the Reserve Fund Insurance Provider's standard form of debt service reserve fund insurance policy or surety bond (the "Reserve Fund Insurance Policy"). The President, and in the absence or inability to act of the President, any other member of the Board is authorized and directed to execute, any insurance agreement (the "Reserve Fund Insurance Agreement") that is necessary to incorporate the standard Reserve Fund Insurance Policy provisions required by the Reserve Fund Insurance Provider, such Reserve Fund Insurance Agreement to be subject to the approval of the Issuer's Counsel and Bond Counsel, such approval being evidenced by the execution thereof. So long as the Reserve Fund Insurance Policy issued by the Reserve Fund Insurance Provider is in full force and effect and the Reserve Fund Insurance Provider has not defaulted in its payment obligations under the Reserve Fund Insurance Policy, the Issuer agrees to comply with the provisions of any Reserve Fund Insurance Agreement executed in accordance with this section.

SECTION 8. PRELIMINARY AND FINAL OFFICIAL STATEMENT.

The Issuer hereby authorizes the President or Executive Director, jointly and severally, to approve the final form of a Preliminary Official Statement for the Series 2026 Bonds and to "deem final" the Preliminary Official Statement for purposes of Securities and Exchange Commission Rule 15c2-12 (the "Rule"), and upon such deeming, authorizes the utilization of the Preliminary Official Statement in connection with the offering of the Series 2026 Bonds. The Issuer hereby authorizes the preparation of a final Official Statement relating to the Series 2026 Bonds, which shall be in the form of the Preliminary Official Statement with such changes, alterations and corrections therein as may be approved by the official of the Issuer executing the same, with such approval to be conclusively established by such execution, and the President, and in the absence or inability to act of the President, any other member of the Board, are, jointly and severally, hereby authorized and directed for and in the name of the Issuer to execute and deliver the Official Statement, as hereby approved.

SECTION 9. REDEMPTION OF REFUNDED BONDS. The President, and in the absence or inability to act of the President, any other member of the Board, are, jointly and severally, authorized and directed for and in the name of the Issuer to direct the Trustee to send a conditional notice of redemption of the Refunded Bonds in accordance with the Bond Resolution.

SECTION 10. APPLICATION OF BOND PROCEEDS. The proceeds from the sale of the Series 2026 Bonds and amounts held under the Bond Resolution at the time of issuance of the Series 2026 Bonds, together with any other funds available to the Issuer which, but for the refunding of the Refunded Bonds, would have been used to pay debt service on the Refunded Bonds, shall be applied to redeem the Refunded Bonds and to pay the costs of issuance of the Series 2026 Bonds, all as provided in the Bond Terms Certificate, appropriately completed, and the President, and in the absence or inability to act of the President, any other member of the Board, are, jointly and severally, authorized and directed to conclusively establish such application of funds by signing the Bond Terms Certificate.

SECTION 11. EXECUTION AND DELIVERY OF THE SERIES 2026 BONDS. The President, Secretary or Assistant Secretary are hereby authorized and directed on behalf of the Issuer to execute the Series 2026 Bonds as provided in the Bond Resolution and herein, and such officials are hereby authorized and directed upon the execution of the Series 2026 Bonds in the form and manner set forth herein and in the Bond Resolution to deliver the Series 2026 Bonds in the amount authorized to be issued hereunder to the Trustee for authentication and delivery to or upon the order of the Underwriter upon payment of the purchase price set forth in the Bond Terms Certificate as completed pursuant to the provisions of this resolution.

SECTION 12. CONTINUING DISCLOSURE. The Issuer agrees, in accordance with the provisions of, and to the degree necessary to comply with, the secondary market disclosure requirements of the Rule, to file with the MSRB (hereinafter defined) in an electronic format and with such identifying information as prescribed by the MSRB and described below:

(a) The following annual financial information and operating data (the "Annual Information"), commencing with the Fiscal Year ending September 30, 2026:

(i) updates of the financial information and operating data of the type set forth in the final Official Statement for the Series 2026 Bonds, including updates of the historical assessment levy and collection rates and assessed valuation data, in a form which is generally consistent with the presentation of such information in the final Official Statement for the Series 2026 Bonds; and

- (ii) audited financial statements with respect to the Issuer utilizing generally accepted accounting principles to local governments.

The information in clauses (i) and (ii) above will be available for each Fiscal Year on or prior to the next May 1 following the end of such Fiscal Year. The audited financial statements referred to in clause (ii) above may be available separately from the information in clause (i) above and will be provided by the Issuer as soon as practical after acceptance of such statements from the auditors by the Issuer; if not available by the first May 1 after the end of the Fiscal Year, unaudited information will be provided in accordance with the time frame set forth above and such audited financial statements will be provided as soon after such time as they become available.

(b) In a timely manner not in excess of ten (10) Business Days after the event, notice of occurrence of any of the following events with respect to the Series 2026 Bonds:

- (i) principal and interest payment delinquencies;
- (ii) nonpayment related defaults, if material;
- (iii) unscheduled draws on debt service reserves reflecting financial difficulties;
- (iv) unscheduled draws on credit enhancements reflecting financial difficulties;
- (v) substitution of credit or liquidity providers, or their failure to perform;
- (vi) adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the security, or other material events affecting the tax status of the security;
- (vii) modifications to rights of security holders, if material;
- (viii) bond calls, if material, and tender offers;
- (ix) defeasance;
- (x) release, substitution or sale of any property securing repayment of the Series 2026 Bonds, if material;

(xi) rating changes;

(xii) bankruptcy, insolvency, receivership, or similar proceeding of the Issuer. For purposes of this clause (xii), any such event shall be considered to have occurred when any of the following occur: the appointment of a receiver, fiscal agent or similar officer for the Issuer in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the Issuer, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the Issuer;

(xiii) mergers, consolidations, or acquisitions of the Issuer, the sale of all or substantially all of the assets of the Issuer, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;

(xiv) appointment of a successor or additional trustee or paying agent or the change of the name of a trustee or paying agent, if material;

(xv) incurrence of a Financial Obligation of the Issuer, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the Issuer, any of which affect the Owners of the Series 2026 Bonds, if material; and

(xvi) default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the Issuer, any of which reflect financial difficulties.

For purposes of clauses (xv) and (xvi) above, the term "Financial Obligation" means a (A) debt obligation, (B) derivative instrument entered into in connection with or pledged as security or a source of payment for, an existing or planned debt obligation; or (C) a guarantee of (A) or (B).

(c) In a timely manner, to the MSRB, notice of its failure to provide the Annual Information with respect to itself.

For purposes of this Section 12, "MSRB" means the Municipal Securities Rulemaking Board established pursuant to Section 15B(b)(1) of the Securities Exchange Act of 1934, as amended.

The foregoing covenants shall run to the benefit of the Owners and the beneficial owners of Bonds owned in book entry format. However, failure to meet the covenants set forth in this Section 12 shall not be deemed to constitute an event of default or a breach of any other covenant under this resolution or the Bond Resolution, and the sole remedy for such a default or breach shall be as described in the next paragraph.

Any Owner or any beneficial owner may either at law or in equity, by suit, action, mandamus or other proceeding in any court or competent jurisdiction, protect and enforce any and all rights granted or contained in this Section 12 and may enforce and compel the performance of all duties required hereby to be performed by the Issuer or by any officers thereof.

Notwithstanding any other provision of this resolution or the Bond Resolution, this Section 12 may be amended only as follows: (a) the amendment may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature or status of the Issuer or the type of business conducted by the Issuer; (b) the provisions of this Section 12, as amended, would have complied with the requirements of the Rule as in effect as of the date of issuance of the Series 2026 Bonds, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances; and (c) the amendment does not materially impair the interest of the Owners and/or beneficial owners as determined by an opinion of Bond Counsel delivered to the Issuer, or by approving vote of the majority of Owners or beneficial owners of a majority in principal amount of the Outstanding Series 2026 Bonds at the time of the amendment. In the event of any amendment hereto, the annual financial information provided subsequent to such amendment shall explain, in narrative form, the reasons for the amendment and the impact of the change, if any, in the type of operating data or financial information being provided by the Issuer. If the amendment affects the accounting principles to be followed in preparing financial statements of the Issuer, the annual financial information for the year in which the change is made must present a comparison between the financial statements or information prepared on the basis of the new accounting principles and those prepared on the basis of the former accounting principles. The comparison must include a qualitative discussion of the differences in the accounting principles and the impact of the change in the accounting principles on the presentation of the financial information, in order to provide information to investors to enable them to evaluate the ability of the Issuer to meet its obligations. To the extent reasonably feasible, the comparison should also be quantitative. A notice of the change in the

accounting principles must be sent to the MSRB in the same manner as for listed events under Section 12(b) above.

SECTION 13. AUTHORIZATIONS. The Supervisors, Secretary, Assistant Secretary and Executive Director of the Issuer are hereby jointly and severally authorized to do all acts and things required of them by this resolution, the Bond Resolution and the Bond Purchase Agreement, or desirable or consistent with the requirements hereof or thereof, for the full, punctual and complete performance of all terms, covenants and agreements contained in the Series 2026 Bonds, the Bond Resolution, this resolution, the Trustee Agreement, and the Bond Purchase Agreement. Any or all of the Supervisors, Secretary, Assistant Secretary and Executive Director are hereby individually authorized to execute, publish, file and record such other documents, instruments, notices, and records and to take such other actions as shall be necessary or desirable to accomplish the purposes of this resolution and the Bond Resolution.

SECTION 14. RESOLUTION TO CONSTITUTE A CONTRACT. In consideration of the purchase and acceptance of the Series 2026 Bonds authorized to be issued hereunder by those who shall be the Owners thereof from time to time, this resolution shall constitute a contract between the Issuer and such Owners, and all covenants and agreements herein set forth to be performed by the Issuer for the benefit of the Owners shall be for the equal benefit and security of all of the Owners.

SECTION 15. NO IMPLIED BENEFICIARY. With the exception of any rights herein expressly conferred, nothing expressed or mentioned in or to be implied from this resolution or the Series 2026 Bonds is intended or shall be construed to give any person other than the Issuer, the Trustee, the Underwriter and the Owners, any legal or equitable right, remedy or claim under or with respect to this resolution, or any covenants, conditions and provisions herein contained; this resolution and all of the covenants, conditions and provisions hereof being intended to be and being for the sole and exclusive benefit of the Issuer, the Trustee, the Underwriter and the Owners.

SECTION 16. SEVERABILITY. If any provision of this resolution shall be held or deemed to be or shall, in fact, be illegal, inoperative or unenforceable in any context, the same shall not affect any other provision herein or render any other provision (or such provision in any other context) invalid, inoperative or unenforceable to any extent whatsoever, unless the same shall materially and adversely affect the obligations of the Issuer otherwise set forth herein.

SECTION 17. REPEALER. All resolutions or parts thereof of the Issuer in conflict with the provisions herein contained are, to the extent of any such conflict, hereby superseded and repealed.

[Signature page follows]

[SIGNATURE PAGE TO RESOLUTION]

SECTION 18. EFFECTIVE DATE. This resolution shall take effect immediately upon its adoption.

PASSED AND APPROVED this 22nd day of July, 2026.

(SEAL)

President, Board of Supervisors

ATTEST:

Assistant Secretary, Board of Supervisors

EXHIBIT A

FORM OF CERTIFICATE ESTABLISHING TERMS OF THE SERIES 2026 BONDS

- (a) Issue Date:
- (b) Amounts, Maturities and Interest Rates:

<u>Amount</u>	<u>Maturity (August 1)</u>	<u>Interest Rate</u>
---------------	--------------------------------	----------------------

[*Denotes maturity subject to municipal insurance policy issued by _____.]

(c) Optional Redemption. The Series 2026 Bonds are not subject to redemption at the option of the Issuer prior to August 1, ____, except as described below. The Series 2026 Bonds are subject to redemption prior to maturity at the option of the Issuer, in whole or in part, on any date on or after August 1, ____ at the redemption price equal to the principal amount being redeemed, plus accrued interest thereon to the date of redemption.

(d) Mandatory Redemption of Term Bonds. The Series 2026 Bonds maturing on August 1, ____ shall be subject to mandatory redemption (except for the final installment due at maturity, which is not a redemption) in part by the Issuer at a redemption price equal to the unpaid principal amount thereof plus accrued interest thereon to the redemption date, on August 1 in the years and in the principal amounts set forth below:

<u>Year</u>	<u>Principal Amount</u>
*	\$
<u>*Maturity</u>	

The Series 2026 Bonds maturing on August 1, ____ shall be subject to mandatory redemption (except for the final installment due at maturity, which is not a redemption) in part by the Issuer at a redemption price equal to the unpaid principal amount thereof plus accrued interest thereon to the redemption date, on August 1 in the years and in the principal amounts set forth below:

<u>Year</u>	<u>Principal Amount</u>
*	\$

*Maturity

If as of any date the Issuer shall have discharged, whether through purchase for cancellation, redemption or otherwise, Series 2026 Bonds of a maturity in excess of the aggregate mandatory redemption requirements to but not including such date, such excess of Series 2026 Bonds of such maturity so discharged and not previously applied as a credit as described in this paragraph shall be credited over such of the remaining mandatory redemption dates for such Series 2026 Bonds as the Issuer shall determine, and shall reduce the amount of such Series 2026 Bonds of such maturity otherwise subject to mandatory redemption on such date(s). Provided, however, that no such excess shall be credited to the amount of Series 2026 Bonds subject to mandatory redemption on a particular August 1 after the selection of Series 2026 Bonds to be redeemed on such date has been made.

(e) Sale Price of Series 2026 Bonds to Underwriter: \$_____ (par, minus underwriter's discount of \$_____, minus original issue discount of \$_____ plus original issue premium of \$_____).

(f) Reserve Fund Requirement: \$_____

(g) Application of Proceeds of Series 2026 Bonds:

Deposit to Series 2026 Account of Bond Fund \$_____

Deposit to Series 2026 Account of Reserve Fund \$_____

Deposit to Series 2026 Account of Cost of Issuance Fund \$_____

[Transfer for payment of municipal insurance policy/surety]

[Transfer for payment of Refunded Bonds] \$_____

(h) Application of other available funds: [describe source and use].

(i) Costs of Issuance to be paid from Series 2026 Account of Cost of Issuance Fund:

Public Resources Advisory Group, Inc. \$_____

Nabors, Giblin & Nickerson, P.A. \$_____

Caldwell Pacetti Edwards Schoech & Viator LLP \$_____

The Bank of New York Mellon Trust Company, N.A. \$_____

Digital Assurance Certification, LLC \$_____

[S&P Global Ratings] \$_____

[GrayRobinson, P.A.] \$_____

ImageMaster LLC \$_____

The above terms and provisions relating to the Northern Palm Beach County Improvement District Water Control and Improvement Refunding Bonds, Unit of Development No. 53, Series 2026, are hereby approved pursuant to the authority granted by a resolution adopted by the Board of Supervisors on July 22, 2026.

**NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT**

By: _____

Its: _____

Date: _____, 2026.



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
Ellen T. Baker
L. Marc Cohn
Brian J. LaMotte
Gregory Block

DATE: July 22, 2026

FROM: Kimberly A. Leser, P.E., District Engineer

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Unit of Development No. 54 – Artistry Lakes
Consider Purchase Order to Simmons & White, Inc.
Purchase Order No. 26-1065

Background

KH Artistry Lakes contracted directly with Simmons & White, Inc. to design and permit Artistry Lakes Phases 1A and 1B in advance of adoption of the Plan of Improvements. Construction of the Phase 1A infrastructure is being funded by the Developer separately, as well as the Project Engineering services for Phase 1A. The Design and Permitting Funding Agreement between Northern and KH Artistry Lakes, LLC was approved at the April 2026 Board Meeting. The Funding Agreement includes the bid and construction phase services for Phase 1B Public Improvements.

KH Artistry Lakes requested inclusion of the Phase 1B Private Improvements with the Public Improvements bid as an Alternate to be funded directly by KH Artistry Lakes LLC, in accordance with Funding Agreement No. 2 approved at the June 2026 Board Meeting.

Simmons & White provided a proposal to provide bidding and construction phase services for Artistry Lakes Phase 1B Public and Private Improvements in the amount of \$31,900.00. Their proposal includes subconsultant coordination throughout this project. The Engineer's estimate for the Phase 1B Public and Private Improvements is \$19,828,738.70 with approximately 56% of the cost associated with Public Improvements and 44% associated with Private Improvements. Utilizing these percentages, the Public and Private Improvements portions of this encumbrance are \$17,864.00 and \$14,036.00, respectively, for a total of \$31,900.00.

The Design and Permitting Funding Agreement contains a provision that Northern, to the extent eligible District Financing is obtained by Northern, may reimburse landowner funds advanced and received by Northern pursuant to the Funding Agreement for such cost of design and permitting.

Fiscal Impact

The Design and Permitting Funding Agreement requires the Developer to provide either a cash advance or an irrevocable Letter of Credit in the amount of 125% of the cost of the Project Engineer's proposal for approved services for a total of \$22,330.00 associated with the Phase 1B Public Improvements. Funding Agreement No. 2 requires the Developer to provide either a cash advance or an irrevocable Letter of Credit in the amount of 125% of the cost of the Project Engineer's proposal for approved services for a total of \$17,545.00 associated with Phase 1B Private Improvement Bidding and Construction Phase Services. Funding in the amount of \$39,875.00 will need to be provided by KH Artistry, LLC in advance of issuance of the Purchase Order to Simmons & White, Inc. for these services.

Recommendation

Northern Staff recommends the Board conditionally approve Purchase Order No. 26-1065 in the amount of \$31,900.00 to Simmons & White, Inc. contingent upon receipt of required funding from KH Artistry Lakes, LLC for bidding and construction phase services associated with Unit of Development No. 54, Artistry Lakes, Phase 1B Public and Private Improvements.



July 8, 2026

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

Attention: Mr. Danvers Beatty, P.E.
Executive Director

Reference: Artistry Lakes NPBCID Phase 1B Landscape Bidding
and Construction Phase Services
Palm Beach County, Florida

Dear Mr. Beatty:

We are pleased to submit the following proposal for professional services in connection with both public and private landscape architectural bidding and construction phase services. Simmons & White, Inc., hereinafter referred to as the Consultant, proposes to furnish professional services for Northern Palm Beach County Improvement District, hereinafter referred to as the Client of the scope outlined below for the fees stipulated herein.

Scope of Services

The Consultant will perform the following:

1. Urban Design Studios (UDS) will attend meetings at the request of Client or other parties that are not specifically included. UDS will attend one (1) Pre-Construction Meeting on site with the selected General and landscape/irrigation contractors, Northern Palm Beach County Improvement District (NPBCID) staff, project engineer, and District Engineer regarding the planting plan(s), details, specifications, scope, intent, construction monitoring, inspections, final inspections and approval.

_____ Int.

Scope of Services (Continued)

2. UDS will review and comment on project schedule provided by selected Contractor and NPBCID. UDS will prepare Landscape Cost Estimate and provide a signed and sealed Landscape Plan by a Licensed Landscape Architect for permit submittal/resubmittal(s). UDS will review Village of Wellington Building Comments and revise plans accordingly with response letter, up to (2) resubmittals and provide coordination with project engineer, irrigation and hardscape consultant.
3. During bidding process, UDS will respond to Request for Additional Information (RFI) as requested by bidders (up to two RFIs), and provide Bid Quantities which will include providing plans with NPBCID certification statement, coordination with project engineer, irrigation and hardscape consultant, and attend and conduct one (1) mandatory pre-bid meeting for landscape.
4. UDS will conduct site visits during three-month period once the project has commenced. This will include time to review conformance with landscape contract documents prepared by UDS including:
 - Periodic review at time of delivery of plant material to observe plant nursery stock when delivered to site; Note: UDS is not under agreement to perform observations at time of delivery for all deliveries, and the contractor will be responsible for ensuring that the material meets the minimum specifications;
 - Periodic observation of excavation of planting areas per specifications in median and planting areas;
 - Observations of topsoil, mulch, fertilizer and bracing per specifications / approved submittals;
 - Observations of plant material installation during three-month installation period;
 - Coordinate with Client, Consultant team, and Contractor during the landscape and installation to address site conditions and field adjustment plant material, if necessary;
 - Attend weekly on-site Construction Coordination meetings during three-month construction period;
 - Preparation of field observation reports and pictures.
 - Review contractor request for a change order - up to two (2);
 - Perform one (1) final inspection of landscape installation and develop one (1) final punch list.



Scope of Services (Continued)

5. UDS will conduct one (1) final walk-through to confirm completion of all punch list items, review one (1) final record set of landscape plans based on the contractor's as-built landscape installation plans, prepare a letter to the governing municipality stating that the landscape installation substantially conforms to the permitted plans and specifications, perform one (1) final landscape inspection shortly before the end of the one-year warranty period and prepare one (1) final warranty punch list, conduct one (1) final walk-through to confirm completion of all one-year warranty punch list items.
6. Administrative services and provided by the Consultant.
7. Revisions to the above based on Site Plan changes or items beyond the control of the Consultant.
8. Additional services requested by the Client and agreed to by the Consultant.

Time of Performance

Simmons & White is committed to advancing this project efficiently and on a schedule mutually agreed upon with the Client. The fees proposed herein are based on active, continuous progress and assume the Scope of Services will be completed within 18 months. If the project is paused or extended beyond this period due to circumstances outside our control including client-requested holds, delays in receiving information, environmental or regulatory matters, project phasing, or extended construction schedules, a supplemental authorization may be required to address the additional time and resources involved.

Fees to be Paid

The Consultant shall be paid the following hourly and hourly "not to exceed" fee estimates for the Items in the Scope of Services:

Item 1 – Meetings	=	\$ 5,000.00 (hourly not to exceed)
Item 2 – Permitting	=	\$ 5,000.00 (hourly not to exceed)
Item 3 – Bid Package Administration	=	\$ 4,000.00 (hourly not to exceed)
Item 4 – Construction Observation	=	\$10,000.00 (hourly not to exceed)
Item 5 – Post-Construction Observation	=	\$ 5,000.00 (hourly not to exceed)
Item 6 – Administrative Services	=	<u>\$ 2,900.00 (hourly not to exceed)</u>
Total	=	\$31,900.00 (hourly not to exceed)



Fees to be Paid (Continued)

For Items 1 through 8, the Consultant shall be paid an hourly rate of \$250 for Principal, \$180.00 for Senior Landscape Architect, \$125.00 for Designer II, and \$110.00 for Designer 1. In addition to the fees above, the Consultant shall be reimbursed for direct expenses including, but not limited to, automobile travel at IRS mileage rate, printing, postage, courier (flat fee of \$25.00 for distances less than 100 miles) and reproduction.

We estimate the cost of Item 1 to be \$5,000.00, Item 2 to be \$5,000.00, Item 3 to be \$4,000.00, Item 4 to be \$10,000.00, Item 5 to be \$5,000.00, and Item 6 to be \$2,900.00. It should be emphasized that these estimates are for budget purposes only and should not be considered guaranteed amounts. The above fees are subject to increase one year from the date of this proposal.

Payments shall be made upon monthly billing, payable within 21 days from the date of invoice. Any billing dispute or discrepancy shall be set forth in writing and delivered to Simmons & White, Inc. prior to the due date for payment. Any matter not set forth in writing and delivered prior to the due date shall be deemed waived and the invoice shall be deemed correct and due in full. Past due payments shall include interest from the date of invoice at a simple interest rate of 1-1/2 (1.5%) percent per month.

In the event any invoice or any portion thereof remains unpaid for more than forty-five (45) days following the invoice date, the Consultant may initiate legal proceedings to collect the same and recover, in addition to all amounts due and payable, including accrued interest, its reasonable attorney's fees and other expenses related to the proceeding. Such expenses shall include, but not be limited to the cost, determined by the Consultant's normal hourly billing rates, of the time devoted to such proceeding by its employees.

LIMITATION OF INDIVIDUAL LIABILITY: PURSUANT TO SECTION 558.0035 OF FLORIDA STATUTES, NO INDIVIDUAL EMPLOYEE OR AGENT OF SIMMONS & WHITE, INC. MAY BE HELD PERSONALLY LIABLE FOR ANY NEGLIGENCE ARISING FROM THE PERFORMANCE OF SERVICES UNDER THIS AGREEMENT. THIS PROVISION IS A MATERIAL TERM OF THIS AGREEMENT.



Fees to be Paid (Continued)

To the fullest extent permitted by law, Client shall indemnify and hold harmless, and defend Consultant and Consultant's officers, partners, employees, and agents from and against any and all claims, demands, liabilities, losses, judgments, damages, expenses, and reasonable attorneys' fees arising out of or in connection with Consultant's professional services performed under this Agreement, except to the extent such claims are caused by Consultant's gross negligence or willful misconduct.

Construction Phase Services

Services during construction will endeavor to provide protection for the Client against defects and deficiencies in the work of the Contractor. However, the furnishing of services during construction does not guarantee the work of the Contractor, nor assume liability on the part of the Contractor for job safety.

Estimates and Bidding

Consultant's opinions of probable Construction Costs are to be made on the basis of Consultant's experience and qualifications and represent Consultant's best judgment as an experienced and qualified professional generally familiar with the construction industry. However, because the Consultant has no control over the cost of labor, materials, equipment, or services furnished by others, or over contractor's methods of determining prices, or over competitive bidding or market conditions, Consultant cannot and does not guarantee that proposals, bids, or actual Construction Cost will not vary from opinions of probable Construction Cost prepared by Consultant. If Client requires greater assurance as to probable Construction Cost, Client must employ an independent cost estimator.

Termination

This Agreement may be terminated by either party by giving three (3) days advance written notice. The Consultant shall be paid for services rendered through the date of termination on the basis of a reasonable estimate of the portion of services completed prior to termination and shall be paid for all reasonable expenses resulting from such termination and for any unpaid reimbursable expenses.



Acceptance

Acceptance of this proposal may be indicated by the signature of a duly authorized official of the Client in the space provided below. One signed copy of this proposal returned to the Consultant will serve as an Agreement between the two parties and as Notice to Proceed. (By their signature, the Client certifies that they have sufficient funds reserved to pay for these professional services.) Should this proposal not be accepted within a period of 60 days from the above date, it shall become null and void.

Very truly yours,

SIMMONS & WHITE, INC.



Phillip W. Rowe, Jr., P.E.
Vice President

Accepted by:

Northern Palm Beach County Improvement District

Signature: _____

Title: _____

Date: _____

Please fill in the following information or attach a business card of the billing contact.

Accounts Payable/Billing Contact Name: _____

Accounts Payable/Billing Telephone: (____) _____

Accounts Payable/Billing E-Mail Address: _____

Billing Reference No. _____





Northern Palm Beach County Improvement District

Purchase Order
No.

26-1065

Purchase Order

Vendor :2002

Simmons & White, Inc.

PO Box 11212
Riviera Beach, FL 33419-1212
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 07/10/2026
Required Date 07/20/2026
Prepared By Kimberly A. Leser

Workflow ID 07
Status Board 2 Documents
Description Unit 54 Artistry Lakes Phase 1B Bidding
and Construction-Engineering
Subcontractor Services

Change Order 0

Project No

Invoice to Y
follow

Comments : 125% Funding Required per Unit 54 Design and Bidding Funding Agreement and Funding Agreement No. 2.
Currently split at 56% Public and 44% Private per Simmons & White Engineer's Estimate.

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	540A	53101	Unit 54 Artistry Lakes Phase 1B Public-Eng. Subcontractor Services	17,864.00	17,864.00
1	EA	540B	53101	Unit 54 Artistry Lakes Phase 1B Private-Eng. Subcontractor Services	14,036.00	14,036.00
Total :					\$31,900.00	

Approval Information

SUSAN P. SCHEFF Board - Approved 31,900.00 07/14/2026 10:15 AM
KATHLEEN E. ROUNDTREE Executive Director - Approved 31,900.00 07/14/2026 9:57 AM
LAURA L. HAM Finance Director - Approved 31,900.00 07/14/2026 9:54 AM
LAURA L. HAM Budget Manager - Approved 31,900.00 07/14/2026 9:54 AM
Kimberly A. Leser District Engineer - Approved 31,900.00 07/13/2026 10:58 AM
KENNITH R. ROUNDTREE Department Manager - Approved 31,900.00 07/13/2026 9:40 AM
Kimberly A. Leser Requester - Submitted 31,900.00 07/10/2026 4:04 PM
Kimberly A. Leser District Engineer - Approved 31,900.00 07/10/2026 3:53 PM
Kimberly A. Leser Requester - Submitted 31,900.00 07/10/2026 3:53 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. 5-31-28.

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.

**UNIT OF DEVELOPMENT NO. 54
DISBURSEMENT NO. 20
JULY 22, 2026**

	LANDOWNER FUNDS	TOTAL
ENGINEERING:		
Simmons & White, Inc.	865.00	
(P.E. Svs for Artistry Lakes Formation PO#25-576)		865.00
OTHER PROFESSIONALS:		
Caldwell & Pacetti	15,262.16	
(Legal Services-INV#133273 + 133277)		15,262.16
MISCELLANEOUS:		
NPBCID Reimbursements:		
(NPBCID Personnel time, GIS & Auditor)	20,625.88	
		20,625.88
	36,753.04	36,753.04

**Northern Palm Beach County Improvement District Amended and Restated Policy
on Fishing and the Prohibition of Hunting, Trapping, Removal of Plant or
Animal Life, Discharge of Firearms, Camping and Use of Motorized Transportation**

1. Prohibited Activities:

Unless a valid and current written permit to the contrary has been issued by Northern Palm Beach County Improvement District (“Northern”) and such written permit is on the person claiming to have received said permit, the following prohibitions are applicable to all Northern owned real property (the “Real Property Interests”):

(a) No person shall hunt, trap, discharge a firearm, use archery equipment, remove plants or wildlife or retrieve dead or wounded game animals from, on or within the boundaries of Northern Real Property Interests at any time.

(b) No person shall take, set snares, traps, or nets, install hunting blinds, or use archery equipment on or within the boundaries of Northern Real Property Interests at any time.

(c) No person shall establish or maintain a campsite, erect tents, or sleep outdoors on or within the boundaries of Northern Real Property Interests at any time.

(d) No person shall build, attend, maintain, or use a campfire or open flame on or within the boundaries of Northern Real Property Interests at any time.

(e) No person shall operate any gas or electric powered means of transportation (excluding motorized wheelchairs) within the boundaries of Northern Real Property Interests at any time

2. Fishing:

(a) The use of boats, kayaks, canoes, or other floatable devices for fishing is prohibited in all Northern waterways, lakes, canals, impoundments and swales for fishing or other activities.

(b) Commercial fishing, or the buying or selling of fish caught in any Northern waterways, lakes, canals, impoundments and swales is prohibited.

(c) Sport fishing is allowed in all Northern waterways, lakes, canals, impoundments and swales except where specifically prohibited by Northern signage.

(d) The use of a troll line for fishing is expressly forbidden in any Northern Palm Beach County Improvement District waterways, lakes, canals, impoundments and swales. Set cane poles are permitted provided the user thereof is present and attends to them during their usage.

(e) All applicable Florida Fish and Wildlife Conservation Commission (FWC) rules and regulations shall apply.

(f) We encourage “catch and release”, but it is not a requirement as long as the angler is complying with all applicable FWC rules and regulations.

(g) Fishing nets are prohibited in any Northern Palm Beach County Improvement District waterways, lakes, canals, impoundments and swales.

3. Access Restrictions: Entry onto any Northern Palm Beach County Improvement District real property for the purpose of any of the aforementioned prohibited activities is considered trespassing. Permission granted for other activities (e.g., hiking, birdwatching) does not imply permission to allow the above prohibited activities.

4. Enforcement: Unauthorized persons violating the above Prohibited Activities or Fishing prohibitions will be asked to leave immediately and may be subject to prosecution under State of Florida laws, rules and regulations, Palm Beach County Ordinances or Municipal Ordinances.

This Amended and Restated Policy shall be effective as of this ____ day of _____, 2026.

ATTEST:

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

By: _____
Secretary/Assistant Secretary

By: _____
President/Board Member

(DISTRICT SEAL)



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

MEMORANDUM

TO: Matthew J. Boykin
Ellen T. Baker
L. Marc Cohn
Brian J. LaMotte
Gregory Block

DATE: July 22, 2026

FROM: Susan P. Scheff, District Clerk

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Public and Community Relations Board Report

Community Relations

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

Leadership Palm Beach County
Safety Council of Palm Beach County

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

Unit No. 2C	Alton
Unit No. 9B	Abacoa II
Unit No. 11	PGA National
Unit No. 15	Villages of Palm Beach Lakes
Unit No. 19	Regional Center
Unit No. 21	Old Marsh
Unit No. 23	The Shores
Unit No. 31	BallenIsles Country Club
Unit No. 45	Paseos
Unit No. 49	Northern Palm Beach County Business Park
Unit No. 54	Artistry Lakes

3. Ken Roundtree attended a Safety Council of Palm Beach County Board Meeting held at Tropical Shipping on July 15.

4. Katie Roundtree participated in a Leadership Palm Beach County Civics & Government Day Meeting held virtually on July 16.

Training

1. Polly Scherman participated in two webinars sponsored by Pryor Learning entitled, “Dealing with Difficult People” and “How to Become a Great Communicator” They took place on June 29 and July 15 respectively.
2. Laura Ham participated in a CPE webinar sponsored by FGFOA entitled, “Arbitrage” on July 9.

Media

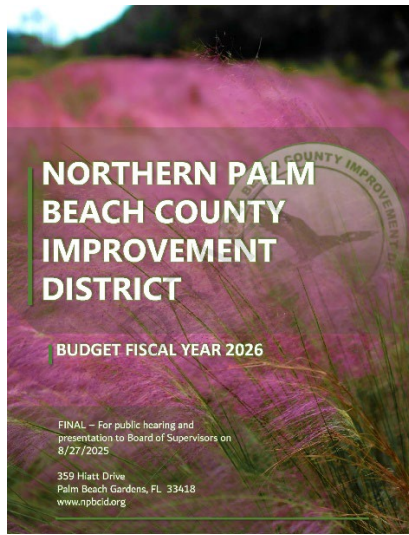
1. Northern continues to submit a monthly article (attached) to the following newsletters through Seabreeze Publications*:

Unit No. 9A/9B, Abacoa newsletter;
Unit No. 11, PGA National CAN newsletter; and
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, Director of Finance and Administration
Northern Palm Beach County Improvement District



Funding Local Services: Inside Northern's Budget and Assessment Process

Like all local governments in Florida, the Northern Palm Beach County Improvement District (Northern) must prepare and abide by an Annual Budget. Similar to other local governments, Northern prepares a budget for general expenses, such as administrative and overhead costs. However, it also prepares a budget for each Unit of Development. A Unit of Development is a separate, distinct area formed to receive specific services from Northern. These areas can be individual housing developments such as PGA National, BallenIsles, or Abacoa. An area can also cover several developments, such as Horseshoe Acres, Steeplechase, Arbor Parc, and Woodbine. Each Unit of Development is unique because its needs can differ widely. Currently, there are 47 active Units of Development with budgets, excluding the general fund. Northern's primary purpose is to provide stormwater control services. However, in some areas, Northern is also responsible for road, preserve, trail, and gate maintenance.

Northern's fiscal year runs from October 1 to September 30. Each January, the new budget process begins. Staff and Department Heads submit budget requests for projects, services, and equipment. The Budget Manager compiles these and creates a budget draft for Northern Management to review. As the draft forms, requests are weighed against funding to decide which projects remain in the plan for the year.

Once draft budgets are created, funding sources are considered. Budgets are funded from either Non-Ad Valorem assessments, reserve funds, loans, or a combination of these sources. The Non-Ad Valorem assessment is a fee levied on certain properties to fund the cost of specific capital improvements or services. The specific capital improvements or services must be deemed to benefit the property being assessed. Sometimes referred to as a special assessment, this assessment does not take the property value into consideration. An assessment pays for the operation, maintenance, and debt service (if applicable) for a specific Unit of Development(s). Funds from one Unit of Development cannot be used to fund expenses within another Unit of Development.

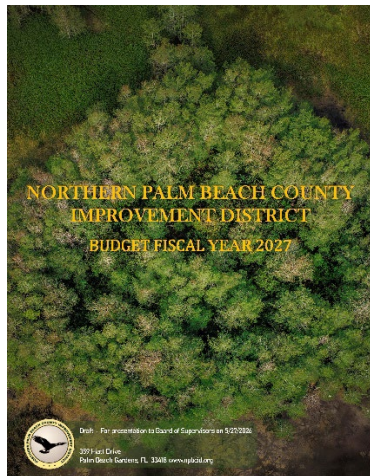
Northern maintains a policy to keep a minimum of 25% of the maintenance budget for each Unit of Development in reserves. These reserves are for unexpected emergencies, disasters, and cost increases beyond budget. Any reserves above the minimum may fund future projects or offset increases in assessments. Assessment increases are reviewed, and management determines if it is appropriate to use reserves or loans to finance larger capital projects or one-time expenses to help limit increases in the assessment rate. In some cases, completed projects or paid-off debts allow for assessment reductions in the following year.

Next, once a preliminary budget is agreed upon by internal staff, the Proposed Budget is sent to Home Owner and Property Owner Associations within Northern's jurisdiction to begin discussions about the upcoming year's budget. At this stage, budgets are reviewed with association representatives to communicate the plan for the upcoming year. Modifications to the proposed budget will be reviewed and incorporated when possible.

Following these discussions, the ultimate authority for approving the budget rests with Northern's Board of Supervisors. The Preliminary Budget is reviewed with the Board at the regularly scheduled Board meeting in May. Once the new tax roll is received and reviewed, the Board approves the TRIM rates in June.

TRIM stands for Truth in Millage and is the highest rate at which a property can be assessed. To continue the timeline, the Property Appraiser mails TRIM notices to property owners in August each year. Also in August, the Board holds a public hearing to receive and address any public comments on the proposed budget. Once public input concludes, the Board may comment. After all comments are addressed, the Board will approve the Budget. The final assessment rates are then sent to the Tax Collector for inclusion on the Real Estate Tax Bill sent to property owners in November. This leads up to the new Budget Year, which begins on October 1.

Northern's Maintenance and Debt Service assessments appear in the Non-Ad Valorem section on the property tax bill issued by the Tax Collector of Palm Beach County on or about November 1 of each year. Northern's Maintenance and Debt Service assessments are collected by the Tax Collector of Palm Beach County together with all other Non-Ad Valorem assessments and Ad Valorem taxes. Residents are entitled to a 4% discount on Northern's Non-Ad Valorem assessments, other Non-Ad Valorem assessments and Ad Valorem taxes if the property tax bill is paid in November.



Finally, in light of rising prices, both the staff and the Board at Northern work hard to ensure assessments fund asset maintenance and outstanding debt, all while considering our residents and property owners. Our approach relies on the use of reserves and on projecting capital needs for the next five years, supporting stable assessments so that increases occur only when necessary and decreases when practical. For full transparency, our Budget is available at www.npbcid.org. The draft Budget for the subsequent year is posted when available. We hope you find it helpful and informative.

NPDES tip: Your neighborhood drainage system is not a garbage disposal please don't treat it like one. Encourage all residents to take responsibility and to not dump chemicals, fertilizer, paint, oil, etc. in inlets or pipes. Discourage sweeping of lawn clippings and dirt into street drains and disposing of lawn clippings and other debris (wood, concrete blocks, Christmas trees, etc.) directly into retention lakes. Keep drainage facilities clear of vegetation, trash, improperly and illegally discarded appliances, shopping carts, tires, cars, garbage bags, etc.

From: B Scherzer

Sent: Monday, June 29, 2026 3:30 PM

To: Ken Roundtree <ken@npbcid.org>; Katie Roundtree <Katie@npbcid.org>

Subject: Thanks

Ken and Katie

Here in Artistry in PBG, our residents have officially begun the HOA transition from the builder Kolter to us residents.

We recently elected Artistry homeowners as 4 of the 5 HOA board members.

And the new board has "hit the streets running" thanks in part to you. Several new board members attended the presentation in your offices and also attended the excellent presentation you made here last December.

Not only did the new board become familiar with much of the valuable information you provided but also the HOA committee members benefitted from your knowledge sharing.

We have had - even initiated - meetings with the Alton Master POA to discuss issues and processes.

And the Alton Master POA has their own election this week and we knew who to support because we were familiar with many of the responsibilities and processes in place with NPBCID.

So, Artistry thanks you for the time you devoted to educating us. It has really paid off. We are so much better off armed with the education you provided us.

On behalf of all of Artistry, gratefully

Brad Scherzer



Northern Palm Beach County Improvement District
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EXECUTIVE SUMMARY

TO: Matthew J. Boykin
Ellen T. Baker
L. Marc Cohn
Brian J. LaMotte
Gregory Block

DATE: June 24, 2026

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

THROUGH: C. Danvers Beatty, P.E., Executive Director

RE: Assessments Received to Date Status Report

Attached is the “Tax Collection Status” report with receipts to date for the 2025-2026 fiscal year. The Assessments Received to Date Report shows year-to-date collections of \$42,403,905, representing a 99.05% collected rate.

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

Through June			
Fiscal Year Ending	Total Budget \$	YTD Collected \$	Total YTD Collected % of Budget
2026	\$ 42,812,111	\$ 42,403,905	99.05%
2025	\$ 40,998,891	\$ 40,577,895	98.97%
2024	\$ 39,215,841	\$ 38,894,497	99.18%
2023	\$ 35,922,095	\$ 35,481,628	98.77%
2022	\$ 34,164,263	\$ 33,708,533	98.67%
2021	\$ 31,694,504	\$ 31,462,203	99.27%
2020	\$ 32,069,289	\$ 31,716,996	98.90%
2019	\$ 30,878,079	\$ 30,624,521	99.18%
2018	\$ 30,395,272	\$ 30,130,852	99.13%
2017	\$ 29,851,907	\$ 29,550,531	98.99%
2016	\$ 24,785,265	\$ 24,487,416	98.80%

The last expected distribution is scheduled for July 1, 2026.

Northern Palm Beach County Improvement District
Summary Budget Comparison
From 10/1/2025 Through 9/30/2026

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
UNIT 1 - MAINTENANCE FUND	75,555.57	75,556.00	(0.43)	99.99%	0.00%
UNIT 2 - MAINTENANCE FUND	426,196.58	426,291.00	(94.42)	99.97%	0.02%
UNIT 2A - MAINTENANCE FUND	185,792.72	185,826.00	(33.28)	99.98%	0.01%
UNIT 2A - DEBT FUND	350,416.89	350,480.00	(63.11)	99.98%	0.01%
UNIT 2C - MAINTENANCE FUND	883,050.94	883,050.00	0.94	100.00%	0.00%
UNIT 2C - DEBT SERVICE FUND	5,003,773.01	5,003,773.00	0.01	100.00%	0.00%
UNIT 3 - MAINTENANCE FUND	471,165.93	471,166.00	(0.07)	99.99%	0.00%
UNIT 3A - MAINTENANCE FUND	391,926.03	391,926.00	0.03	100.00%	0.00%
UNIT 3A - DEBT FUND	417,686.69	417,687.00	(0.31)	99.99%	0.00%
UNIT 4 - MAINTENANCE FUND	678,759.90	678,998.00	(238.10)	99.96%	0.03%
UNIT 5 - MAINTENANCE FUND	540,178.09	540,178.00	0.09	100.00%	0.00%
UNIT 5A - MAINTENANCE FUND	1,049,543.51	1,049,544.00	(0.49)	99.99%	0.00%
UNIT 5B - MAINTENANCE FUND	452,653.30	452,653.00	0.30	100.00%	0.00%
UNIT 5C - MAINTENANCE FUND	69,006.17	69,006.00	0.17	100.00%	0.00%
UNIT 5D - MAINTENANCE FUND	219,907.38	219,907.00	0.38	100.00%	0.00%
UNIT 7 - MAINTENANCE FUND	153,528.36	153,528.00	0.36	100.00%	0.00%
UNIT 9 - MAINTENANCE FUND	155,689.97	155,783.00	(93.03)	99.94%	0.05%
UNIT 9A - MAINTENANCE FUND	1,623,978.04	1,624,117.00	(138.96)	99.99%	0.00%
UNIT 9A - DEBT FUND	2,824,238.29	2,824,488.00	(249.71)	99.99%	0.00%
UNIT 9B - MAINTENANCE FUND	1,261,938.69	1,262,073.00	(134.31)	99.98%	0.01%
UNIT 9B - DEBT FUND	1,298,279.86	1,298,421.00	(141.14)	99.98%	0.01%
UNIT 11 - MAINTENANCE FUND	3,719,908.62	3,721,209.00	(1,300.38)	99.96%	0.03%
UNIT 12 - MAINTENANCE FUND	85,620.01	85,620.00	0.01	100.00%	0.00%
UNIT 12A - MAINTENANCE FUND	31,837.62	31,838.00	(0.38)	99.99%	0.00%
UNIT 14 - MAINTENANCE FUND	1,170,620.14	1,170,620.00	0.14	100.00%	0.00%
UNIT 15 - MAINTENANCE FUND	1,128,035.36	1,128,822.00	(786.64)	99.93%	0.06%
UNIT 16 - MAINTENANCE FUND	1,758,964.78	1,758,965.00	(0.22)	99.99%	0.00%
UNIT 16 - DEBT FUND	293,717.94	293,718.00	(0.06)	99.99%	0.00%
UNIT 18 - MAINTENANCE FUND	2,428,224.82	2,428,225.00	(0.18)	99.99%	0.00%
UNIT 19 - MAINTENANCE FUND	629,699.51	629,700.00	(0.49)	99.99%	0.00%
UNIT 19A - MAINTENANCE FUND	27,607.51	27,606.00	1.51	100.00%	0.00%
UNIT 20 - MAINTENANCE FUND	127,138.97	127,139.00	(0.03)	99.99%	0.00%
UNIT 21 - MAINTENANCE FUND	960,437.28	960,437.00	0.28	100.00%	0.00%
UNIT 23 - MAINTENANCE FUND	439,282.52	439,283.00	(0.48)	99.99%	0.00%
UNIT 24 - MAINTENANCE FUND	401,597.82	401,598.00	(0.18)	99.99%	0.00%
UNIT 27B - MAINTENANCE FUND	201,997.66	201,998.00	(0.34)	99.99%	0.00%
UNIT 27B - DEBT FUND	230,826.60	230,827.00	(0.40)	99.99%	0.00%
UNIT 29 - MAINTENANCE FUND	108,996.36	108,996.00	0.36	100.00%	0.00%
UNIT 31 - MAINTENANCE FUND	1,427,743.45	1,428,506.00	(762.55)	99.94%	0.05%
UNIT 32 - MAINTENANCE FUND	20,723.92	20,724.00	(0.08)	99.99%	0.00%
UNIT 32A - MAINTENANCE FUND	7,787.66	7,788.00	(0.34)	99.99%	0.00%
UNIT 33 - MAINTENANCE FUND	34,199.89	34,200.00	(0.11)	99.99%	0.00%
UNIT 34 - MAINTENANCE FUND	217,532.63	217,533.00	(0.37)	99.99%	0.00%
UNIT 38 - MAINTENANCE FUND	85,646.88	85,647.00	(0.12)	99.99%	0.00%
UNIT 41 - MAINTENANCE FUND	8,807.76	8,808.00	(0.24)	99.99%	0.00%
UNIT 43 - MAINTENANCE FUND	1,320,561.23	1,320,561.00	0.23	100.00%	0.00%
UNIT 43 - DEBT FUND	1,240,699.83	1,240,699.00	0.83	100.00%	0.00%
UNIT 44 - MAINTENANCE FUND	163,387.28	163,387.00	0.28	100.00%	0.00%
UNIT 44 - DEBT FUND	582,520.70	582,521.00	(0.30)	99.99%	0.00%
UNIT 45 - MAINTENANCE FUND	515,294.00	515,294.00	0.00	100.00%	0.00%
UNIT 45 - DEBT FUND	272,431.25	272,431.00	0.25	100.00%	0.00%
UNIT 46 - MAINTENANCE FUND	82,987.82	82,988.00	(0.18)	99.99%	0.00%
UNIT 46 - DEBT FUND	796,922.81	796,923.00	(0.19)	99.99%	0.00%

Northern Palm Beach County Improvement District

Summary Budget Comparison

From 10/1/2025 Through 9/30/2026

Account Title	YTD Actual	YTD Budget	Difference	% Collected	% Uncollec...
UNIT 47 - MAINTENANCE FUND	64,108.59	64,241.00	(132.41)	99.79%	0.20%
UNIT 49 - MAINTENANCE FUND	107,859.85	107,860.00	(0.15)	99.99%	0.00%
UNIT 51 - MAINTENANCE FUND	44,221.32	44,221.00	0.32	100.00%	0.00%
UNIT 53 - MAINTENANCE FUND	81,798.96	81,799.00	(0.04)	99.99%	0.00%
UNIT 53 - DEBT FUND	<u>3,454,928.40</u>	<u>3,454,928.00</u>	<u>0.40</u>	<u>100.00%</u>	<u>0.00%</u>
Report Difference	42,807,943.67	42,812,111.00	(4,167.33)	99.99%	0.01%
	=====	=====	=====	=====	=====

Northern Palm Beach County Improvement District
Investment Summary
June 30, 2026

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)	\$ 10,162,254	\$ 3,021,244	\$ 6,302,573	12.9%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 3,279,674	\$ 3,274,963	\$ 3,217,984	4.2%	1.75%	1.75%	2.20%
Bank of New York LMS Platform:							
Dreyfus Govt Cash Mgmt (DR289)	\$ 15,287,376	\$ 15,242,058	\$ 10,117,030	19.4%	3.40%	3.28%	4.04%
Dreyfus Trsy Agy (DR521)	\$ 15,286,854	\$ 15,241,607	\$ 10,116,680	19.4%	3.40%	3.38%	4.16%
JP Morgan USTrsy (J3918)	\$ 98	\$ 98	\$ 94	0.0%	3.60%	3.61%	4.04%
JP Morgan 100 USTrsy (J3163)	\$ 14,852,729	\$ 24,778,442	\$ 25,741,898	18.9%	6.73%	3.53%	3.86%
Total Pooled Cash	\$ 58,868,985	\$ 61,558,412	\$ 55,496,260				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 10,471,689	\$ 10,440,632	\$ 10,687,117	13.3%	3.58%	3.54%	4.27%
Reserve Funds	\$ 7,873,981	\$ 7,853,134	\$ 7,894,327	10.0%	3.58%	3.54%	4.27%
Project Funds	\$ 1,543,048	\$ 1,814,838	\$ 3,013,352	2.0%	3.58%	3.54%	4.27%
Total Trust Monies	\$ 19,888,719	\$ 20,108,604	\$ 21,594,796				
GRAND TOTAL	\$ 78,757,704	\$ 81,667,015	\$ 77,091,055				

Notes:

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

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

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 1
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	167,872	169,280	(1,408)
Intergovernmental revenues	0	0	0
Investment income	7,514	0	7,514
Miscellaneous	1,648	0	1,648
Total Revenues:	177,034	169,280	7,754
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,537	2,000	463
FINANCIAL CONS./ADVISOR	0	0	0
GIS	1,202	3,270	2,068
OTHER PROFESSIONAL SVCS	0	1,000	1,000
AUDITORS SERVICES	754	775	21
CHEMICAL WEED CONTROL	9,775	16,758	6,983
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	17,169	26,952	9,783
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	4,500	4,500
REPAIR & MAINT-TELEMETRY	10	5,000	4,990
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	705	724	19
Total Physical Environment	31,151	72,979	41,828
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Principal	0	65,361	65,361
Interest	11,385	88,802	77,417
Total Expenditures:	42,536	227,142	184,606
Excess (deficiency) of revenues over expenditures	134,497	(57,862)	192,359
Other financing sources (uses):			
Transfers out	(48,830)	(73,241)	24,411
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(48,830)	(73,241)	24,411
Net change in fund balance	85,667	(131,103)	216,770
Fund balances, beginning of year	237,244	0	237,244

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 1
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	<u>237,244</u>	<u>0</u>	<u>237,244</u>
Fund balance, end of period	<u>322,912</u>	<u>(131,103)</u>	<u>454,015</u>

Northern Palm Beach County Improvement District

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

Unit 2

From 10/1/2025 Through 6/30/2026

(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	411,405	415,056	(3,651)
Intergovernmental revenues	0	0	0
Investment income	19,455	0	19,455
Miscellaneous	27,546	0	27,546
Total Revenues:	458,407	415,056	43,351
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	0	0	0
ENVIRONMENTAL LIASON	0	0	0
LEGAL SERVICES	3,770	500	(3,270)
FINANCIAL CONS./ADVISOR	0	0	0
GIS	5,309	13,759	8,450
AUDITORS SERVICES	1,837	1,887	50
CHEMICAL WEED CONTROL	21,167	36,287	15,120
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	1,777	1,777
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	12,961	20,294	7,333
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	24,813	54,400	29,587
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,750	5,000	2,250
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	10	5,000	4,990
REPAIR & MAINT-CULVERTS	6,950	0	(6,950)
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	7,303	7,500	197
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	30	15,000	14,970
Other	26,894	38,874	11,980
Total Physical Environment	113,794	207,278	93,484
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	25,250	25,250
Other	0	0	0
Total Capital outlay	0	25,250	25,250
Total Expenditures:	113,794	232,528	118,734
Excess (deficiency) of revenues over expenditures	344,612	182,528	162,084
Other financing sources (uses):			
Transfers out	(123,843)	(207,778)	83,935
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(123,843)	(207,778)	83,935
Net change in fund balance	220,769	(25,250)	246,019

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	<u>666,769</u>	<u>0</u>	<u>666,769</u>
Total Fund balances, beginning of year	<u>666,769</u>	<u>0</u>	<u>666,769</u>
Fund balance, end of period	<u><u>887,538</u></u>	<u><u>(25,250)</u></u>	<u><u>912,788</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2A
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	177,292	178,679	(1,387)
Intergovernmental revenues	0	0	0
Investment income	13,717	0	13,717
Miscellaneous	843	0	843
Total Revenues:	<u>191,852</u>	<u>178,679</u>	<u>13,173</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,500	1,500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	143	200	57
GIS	375	0	(375)
AUDITORS SERVICES	1,456	1,496	40
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	3,724	5,880	2,156
SUPERVISORS EXPENSES	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	1,700	5,000	3,300
REPAIR & MAINT-TELEMETRY	4,716	50,000	45,284
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	3,000	3,000
REPAIR & MAINT - GATE/FENCE	1,500	1,500	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	12,427	18,000	5,573
Other	<u>4,599</u>	<u>5,446</u>	<u>847</u>
Total Physical Environment	30,639	100,522	69,883
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>30,639</u>	<u>100,522</u>	<u>69,883</u>
Excess (deficiency) of revenues over expenditures	<u>161,213</u>	<u>78,157</u>	<u>83,056</u>
Other financing sources (uses):			
Transfers out	(54,496)	(78,157)	23,661
Insurance proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(54,496)</u>	<u>(78,157)</u>	<u>23,661</u>
Net change in fund balance	106,717	0	106,717
Fund balances, beginning of year	534,357	0	534,357

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2A
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	<u>534,357</u>	<u>0</u>	<u>534,357</u>
Fund balance, end of period	<u>641,074</u>	<u>0</u>	<u>641,074</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 2C
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	845,445	849,088	(3,643)
Intergovernmental revenues	0	0	0
Investment income	26,203	0	26,203
Miscellaneous	7,939	0	7,939
Total Revenues:	879,587	849,088	30,499
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	15,000	15,000
ENGINEERING-PERMITS	718	0	(718)
LEGAL SERVICES	5,162	2,500	(2,662)
FINANCIAL CONS./ADVISOR	285	400	115
GIS	625	0	(625)
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	1,460	1,500	40
CHEMICAL WEED CONTROL	1,041	1,784	743
SECURITY SERVICES	350	0	(350)
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,855	2,916	1,061
PRESERVE/EXOTIC MAINT	107,823	218,646	110,823
REPAIR & MAINT-AERATORS	47,867	59,875	12,008
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	3,993	30,000	26,007
REPAIR & MAINT-TELEMETRY	19	10,000	9,981
REPAIR & MAINT-ROADS	2,790	50,000	47,210
REPAIR & MAINT-CULVERTS	30,736	100,000	69,264
Repairs & Maint - Catch Basins	45,990	200,000	154,010
R&M- Aerator refurbishments	0	0	0
REPAIR & MAINT- WATER CTRL STR	171	2,000	1,829
R&M- PRESERVE STRUCTURE/INLETS	950	5,000	4,050
Other	8,456	10,909	2,453
Total Physical Environment	260,292	711,530	451,239
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	227,973	261,000	33,027
MACHINERY & EQUIPMENT	5,300	25,250	19,950
Other	0	0	0
Total Capital outlay	233,273	286,250	52,977
Total Expenditures:	493,564	997,780	504,216
Excess (deficiency) of revenues over expenditures	386,023	(148,692)	534,715
Other financing sources (uses):			
Transfers out	(133,542)	(151,308)	17,766
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 2C
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Insurance proceeds	13,216	0	13,216
Total Other financing sources (uses):	(120,326)	(151,308)	30,982
Net change in fund balance	265,697	(300,000)	565,697
Fund balances, beginning of year	727,153	0	727,153
Total Fund balances, beginning of year	727,153	0	727,153
Fund balance, end of period	992,850	(300,000)	1,292,850

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	457,783	461,533	(3,750)
Intergovernmental revenues	0	0	0
Investment income	14,970	0	14,970
Miscellaneous	3,080	0	3,080
Total Revenues:	475,833	461,533	14,300
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	0	0
GIS	2,253	6,128	3,875
OTHER PROFESSIONAL SVCS	2,000	0	(2,000)
AUDITORS SERVICES	1,296	1,332	36
CHEMICAL WEED CONTROL	23,770	37,335	13,565
MOWING SERVICES	0	0	0
SECURITY SERVICES	350	420	70
TRASH DISPOSAL	2,100	2,500	400
MOWING & LANDSCAPE MAINTENANCE	38,775	60,742	21,967
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	7,272	25,852	18,580
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	95,760	100,000	4,240
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	29	10,000	9,971
REPAIR & MAINT-CULVERTS	0	2,000	2,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	3,000	3,000
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	452	8,000	7,548
Other	15,895	19,867	3,972
Total Physical Environment	189,951	291,676	101,725
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	42,904	50,500	7,596
Other	0	0	0
Total Capital outlay	42,904	50,500	7,596
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	232,855	342,176	109,321
Excess (deficiency) of revenues over expenditures	242,977	119,357	123,620

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Other financing sources (uses):			
Transfers out	(77,204)	(132,464)	55,260
Capital contributions from landowners	9,799	13,107	(3,308)
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(67,405)	(119,357)	51,952
Net change in fund balance	175,572	0	175,572
Fund balances, beginning of year	493,604	0	493,604
Total Fund balances, beginning of year	493,604	0	493,604
Fund balance, end of period	669,176	0	669,176

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 3A
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	374,109	376,853	(2,744)
Intergovernmental revenues	0	0	0
Investment income	16,245	0	16,245
Miscellaneous	1,600	0	1,600
Total Revenues:	391,954	376,853	15,101
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	348	1,200	852
FINANCIAL CONS./ADVISOR	143	200	57
IT Services	0	0	0
AUDITORS SERVICES	1,325	1,361	36
CHEMICAL WEED CONTROL	6,838	10,740	3,902
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	24,396	57,610	33,214
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	1,450	3,000	1,550
REPAIR & MAINT-ROADS	10,910	25,000	14,090
REPAIR & MAINT-CULVERTS	0	100,000	100,000
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	30,000	30,000
R&M- Aerator refurbishments	7,303	7,500	197
REPAIR & MAINT- STREET SWEEP	26,834	33,230	6,396
Other	27,959	45,218	17,259
Total Physical Environment	107,505	317,559	210,054
Capital outlay			
MACHINERY & EQUIPMENT	0	50,500	50,500
Total Capital outlay	0	50,500	50,500
Total Expenditures:	107,505	368,059	260,554
Excess (deficiency) of revenues over expenditures	284,448	8,794	275,654
Other financing sources (uses):			
Transfers out	(47,441)	(80,794)	33,353
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(47,441)	(80,794)	33,353
Net change in fund balance	237,007	(72,000)	309,007
Fund balances, beginning of year	540,157	0	540,157
Total Fund balances, beginning of year	540,157	0	540,157
Fund balance, end of period	777,164	(72,000)	849,164

Northern Palm Beach County Improvement District

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

Unit 4

From 10/1/2025 Through 6/30/2026

(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	653,040	671,071	(18,031)
Intergovernmental revenues	0	0	0
Investment income	30,073	0	30,073
Miscellaneous	9,798	0	9,798
Total Revenues:	<u>692,911</u>	<u>671,071</u>	<u>21,840</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	3,800	20,000	16,200
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	800	800
FINANCIAL CONS./ADVISOR	0	0	0
GIS	4,861	13,220	8,359
AUDITORS SERVICES	2,164	2,223	59
CHEMICAL WEED CONTROL	14,395	22,610	8,215
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	13,430	21,068	7,638
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	86,067	135,300	49,233
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT - GENERAL	0	7,000	7,000
REPAIR & MAINT-TELEMETRY	219	15,000	14,781
REPAIR & MAINT-CULVERTS	6,000	350,000	344,000
REPAIR & MAINT - GATE/FENCE	0	0	0
R&M- Aerator refurbishments	14,607	15,000	393
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	501	10,000	9,499
Other	<u>68,514</u>	<u>81,783</u>	<u>13,269</u>
Total Physical Environment	214,558	699,004	484,446
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	75,750	75,750
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	0	75,750	75,750
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>214,558</u>	<u>774,754</u>	<u>560,196</u>
Excess (deficiency) of revenues over expenditures	<u>478,353</u>	<u>(103,683)</u>	<u>582,036</u>
Other financing sources (uses):			
Transfers out	(133,122)	(206,317)	73,195
Insurance proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(133,122)</u>	<u>(206,317)</u>	<u>73,195</u>
Net change in fund balance	345,232	(310,000)	655,232

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 4
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	<u>1,053,501</u>	<u>0</u>	<u>1,053,501</u>
Total Fund balances, beginning of year	<u>1,053,501</u>	<u>0</u>	<u>1,053,501</u>
Fund balance, end of period	<u><u>1,398,733</u></u>	<u><u>(310,000)</u></u>	<u><u>1,708,733</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	515,352	522,499	(7,147)
Intergovernmental revenues	0	0	0
Investment income	11,669	0	11,669
Miscellaneous	0	0	0
Total Revenues:	527,020	522,499	4,521
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	232	2,500	2,268
WATER QUALITY	4,839	5,929	1,090
FINANCIAL CONS./ADVISOR	0	0	0
GIS	4,508	12,260	7,752
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	859	881	22
CHEMICAL WEED CONTROL	5,662	11,325	5,663
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	8,766	13,696	4,930
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,850	10,000	7,150
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	500	500
Other	5,123	5,174	51
Total Physical Environment	32,839	68,265	35,426
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Principal	145,616	294,800	149,184
Interest	6,818	10,068	3,250
Total Expenditures:	185,274	373,133	187,859
Excess (deficiency) of revenues over expenditures	341,747	149,366	192,381
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(88,668)	(150,803)	62,135
Total Other financing sources (uses):	(88,668)	(150,803)	62,135
Net change in fund balance	253,079	(1,437)	254,516
Fund balances, beginning of year	292,898	0	292,898
Total Fund balances, beginning of year	292,898	0	292,898

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	<u>545,977</u>	<u>(1,437)</u>	<u>547,414</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5A
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	999,131	1,009,179	(10,048)
Intergovernmental revenues	0	0	0
Investment income	40,358	0	40,358
Miscellaneous	5,903	0	5,903
Total Revenues:	<u>1,045,392</u>	<u>1,009,179</u>	<u>36,213</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	514	2,000	1,486
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	1,299	1,335	36
MARSH MAINT-LITTORAL ZONE	1,337	23,828	22,491
CHEMICAL WEED CONTROL	27,563	41,345	13,782
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	7,000	7,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	6,520	65,000	58,480
REPAIR & MAINT-CULVERTS	0	350,000	350,000
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	225,000	225,000
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	<u>20,085</u>	<u>25,982</u>	<u>5,897</u>
Total Physical Environment	57,319	759,990	702,671
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	0	0	0
Principal	124,466	252,449	127,983
Interest	<u>69,905</u>	<u>136,293</u>	<u>66,388</u>
Total Expenditures:	<u>251,690</u>	<u>1,148,732</u>	<u>897,042</u>
Excess (deficiency) of revenues over expenditures	<u>793,702</u>	<u>(139,553)</u>	<u>933,255</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(145,299)	(210,447)	65,148
Capital contributions from landowners	0	0	0
Insurance proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(145,299)</u>	<u>(210,447)</u>	<u>65,148</u>
Net change in fund balance	648,403	(350,000)	998,403

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5A
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	<u>1,293,647</u>	<u>0</u>	<u>1,293,647</u>
Total Fund balances, beginning of year	<u>1,293,647</u>	<u>0</u>	<u>1,293,647</u>
Fund balance, end of period	<u><u>1,942,051</u></u>	<u><u>(350,000)</u></u>	<u><u>2,292,051</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5B
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	430,751	435,244	(4,493)
Intergovernmental revenues	0	0	0
Investment income	15,058	0	15,058
Miscellaneous	0	0	0
Total Revenues:	445,810	435,244	10,566
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	15,000	15,000
LEGAL SERVICES	0	1,500	1,500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	200	200
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	733	753	20
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	2,747	4,338	1,591
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	468	30,000	29,532
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT-BLDG	5,935	6,000	66
REPAIR & MAINT - GENERAL	117	1,000	884
REPAIR & MAINT-TELEMETRY	109	5,000	4,891
REPAIR & MAINT - GATE/FENCE	0	0	0
R&M- GENERATORS	0	15,500	15,500
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	7,394	13,959	6,565
Total Physical Environment	17,502	94,750	77,248
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	37,602	95,000	57,398
Other	0	0	0
Total Capital outlay	37,602	95,000	57,398
Principal	0	0	0
Total Expenditures:	55,104	189,750	134,646
Excess (deficiency) of revenues over expenditures	390,706	245,494	145,212
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(37,823)	(55,494)	17,671
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(37,823)	(55,494)	17,671
Net change in fund balance	352,882	190,000	162,882
Fund balances, beginning of year	433,798	0	433,798

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5B
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	<u>433,798</u>	<u>0</u>	<u>433,798</u>
Fund balance, end of period	<u>786,681</u>	<u>190,000</u>	<u>596,681</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5C
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	65,679	66,352	(673)
Investment income	7,854	0	7,854
Total Investment income	7,854	0	7,854
Total Revenues:	73,532	66,352	7,180
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	532	547	15
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	2,065	3,260	1,195
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	1,150	3,000	1,850
REPAIR & MAINT-TELEMETRY	19	5,000	4,981
REPAIR & MAINT-CULVERTS	0	15,000	15,000
REPAIR & MAINT - GATE/FENCE	0	2,500	2,500
REPAIR & MAINT- WATER CTRL STR	38	2,000	1,962
Other	933	1,052	119
Total Physical Environment	4,738	39,359	34,621
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	4,738	39,359	34,621
Excess (deficiency) of revenues over expenditures	68,794	26,993	41,801
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(15,622)	(24,993)	9,371
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(15,622)	(24,993)	9,371
Net change in fund balance	53,173	2,000	51,173
Fund balances, beginning of year	321,857	0	321,857
Total Fund balances, beginning of year	321,857	0	321,857
Fund balance, end of period	375,029	2,000	373,029

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5D
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	208,223	211,449	(3,226)
Intergovernmental revenues	0	0	0
Investment income	11,605	0	11,605
Miscellaneous	0	0	0
Total Revenues:	219,829	211,449	8,380
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
OTHER PROFESSIONAL SVCS	0	0	0
Special Legislative Activities	0	0	0
AUDITORS SERVICES	842	865	23
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,203	3,478	1,275
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	18,507	30,000	11,493
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT-BLDG	9	3,000	2,992
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	4,987	5,500	513
REPAIR & MAINT - GATE/FENCE	0	2,500	2,500
R&M- GENERATORS	0	15,500	15,500
REPAIR & MAINT- WATER CTRL STR	180	1,600	1,420
Other	3,322	10,695	7,373
Total Physical Environment	30,049	79,138	49,089
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	36,167	0	(36,167)
Total Capital outlay	36,167	0	(36,167)
Principal	0	23,412	23,412
Interest	3,634	31,808	28,174
Total Expenditures:	69,850	134,358	64,508
Excess (deficiency) of revenues over expenditures	149,978	77,091	72,887
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(34,874)	(48,498)	13,624
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(34,874)	(48,498)	13,624
Net change in fund balance	115,105	28,593	86,512
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 5D
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	<u>453,596</u>	<u>0</u>	<u>453,596</u>
Total Fund balances, beginning of year	<u>453,596</u>	<u>0</u>	<u>453,596</u>
Fund balance, end of period	<u><u>568,701</u></u>	<u><u>28,593</u></u>	<u><u>540,108</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 7
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	145,649	147,623	(1,974)
Intergovernmental revenues	3,400	0	3,400
Investment income	12,505	0	12,505
Miscellaneous	3,210	0	3,210
Total Revenues:	164,764	147,623	17,141
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	4,697	5,994	1,297
FINANCIAL CONS./ADVISOR	0	0	0
GIS	1,545	4,202	2,657
OTHER PROFESSIONAL SVCS	0	1,000	1,000
AUDITORS SERVICES	677	695	18
CHEMICAL WEED CONTROL	3,652	6,261	2,609
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,500	1,500
MOWING & LANDSCAPE MAINTENANCE	3,613	5,650	2,037
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	9,450	5,000	(4,450)
REPAIR & MAINT - GENERAL	750	3,000	2,250
REPAIR & MAINT-TELEMETRY	0	1,500	1,500
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- WATER CTRL STR	38	1,000	962
Other	1,707	1,863	156
Total Physical Environment	26,130	40,665	14,535
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	0	0	0
Principal	0	69,264	69,264
Interest	12,065	94,105	82,040
Total Expenditures:	38,194	204,034	165,840
Excess (deficiency) of revenues over expenditures	126,569	(56,411)	182,980
Other financing sources (uses):			
Transfers out	(41,196)	(68,165)	26,969
Total Other financing sources (uses):	(41,196)	(68,165)	26,969
Net change in fund balance	85,374	(124,576)	209,950
Fund balances, beginning of year			

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 7
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	<u>499,577</u>	<u>0</u>	<u>499,577</u>
Total Fund balances, beginning of year	<u>499,577</u>	<u>0</u>	<u>499,577</u>
Fund balance, end of period	<u><u>584,950</u></u>	<u><u>(124,576)</u></u>	<u><u>709,526</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	153,462	154,014	(552)
Intergovernmental revenues	0	0	0
Investment income	12,166	0	12,166
Miscellaneous	1,000	0	1,000
Total Revenues:	166,628	154,014	12,614
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	5,624	6,654	1,030
FINANCIAL CONS./ADVISOR	0	0	0
GIS	1,121	2,710	1,589
AUDITORS SERVICES	707	726	19
CHEMICAL WEED CONTROL	2,479	4,250	1,771
MOWING SERVICES	0	0	0
SECURITY SERVICES	350	420	70
TRASH DISPOSAL	0	1,500	1,500
MOWING & LANDSCAPE MAINTENANCE	7,191	11,260	4,069
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	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	1,896	5,000	3,104
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	650	1,500	850
REPAIR & MAINT - IRRIGATION	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	577	4,000	3,423
Other	1,776	1,949	173
Total Physical Environment	22,371	69,469	47,098
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	0	0	0
Interest	0	0	0
Total Expenditures:	22,371	69,469	47,098
Excess (deficiency) of revenues over expenditures	144,257	84,545	59,712

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Transfers out	(49,565)	(84,650)	35,085
Insurance proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(49,565)</u>	<u>(84,650)</u>	<u>35,085</u>
Net change in fund balance	94,692	(105)	94,797
Fund balances, beginning of year	<u>476,798</u>	<u>0</u>	<u>476,798</u>
Total Fund balances, beginning of year	<u>476,798</u>	<u>0</u>	<u>476,798</u>
Fund balance, end of period	<u><u>571,490</u></u>	<u><u>(105)</u></u>	<u><u>571,595</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,556,736	1,567,247	(10,511)
Intergovernmental revenues	0	0	0
Investment income	53,866	0	53,866
Miscellaneous	4,431	0	4,431
Total Revenues:	1,615,033	1,567,247	47,786
Expenditures:			
Physical Environment			
ENGINEERING FEES	136,671	125,000	(11,671)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	5,515	1,500	(4,015)
WATER QUALITY	1,496	2,461	965
FINANCIAL CONS./ADVISOR	0	0	0
GIS	500	0	(500)
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	4,112	4,224	112
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	30,594	45,975	15,381
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	8,307	13,018	4,711
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	253,570	401,263	147,693
UPLAND MAINTENANCE	19,247	37,691	18,444
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	117,111	158,820	41,709
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,750	5,000	2,250
REPAIR & MAINT-BLDG	0	7,500	7,500
REPAIR & MAINT - GENERAL	500	3,000	2,500
REPAIR & MAINT-TELEMETRY	38	25,500	25,462
REPAIR & MAINT-ROADS	2,450	50,000	47,550
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	14,950	15,000	50
R & M PRESERVE STRUCTURES	140,154	250,000	109,846
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	8,082	15,000	6,918
Other	107,518	157,782	50,264
Total Physical Environment	853,566	1,340,734	487,168
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	800,000	800,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
MACHINERY & EQUIPMENT	0	75,750	75,750
Other	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9A
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Capital outlay	<u>0</u>	<u>875,750</u>	<u>875,750</u>
Principal	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>853,566</u>	<u>2,216,484</u>	<u>1,362,918</u>
Excess (deficiency) of revenues over expenditures	<u>761,467</u>	<u>(649,237)</u>	<u>1,410,704</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(163,373)	(250,840)	87,467
Insurance proceeds	0	0	0
Total Other financing sources (uses):	<u>(163,373)</u>	<u>(250,840)</u>	<u>87,467</u>
Net change in fund balance	598,094	(900,077)	1,498,171
Fund balances, beginning of year	<u>1,782,749</u>	<u>0</u>	<u>1,782,749</u>
Total Fund balances, beginning of year	<u>1,782,749</u>	<u>0</u>	<u>1,782,749</u>
Fund balance, end of period	<u>2,380,843</u>	<u>(900,077)</u>	<u>3,280,920</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,204,347	1,213,534	(9,187)
Intergovernmental revenues	0	0	0
Investment income	38,843	0	38,843
Miscellaneous	(180)	0	(180)
Total Revenues:	1,243,010	1,213,534	29,476
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	143	200	57
GIS	1,500	0	(1,500)
OTHER PROFESSIONAL SVCS	0	3,000	3,000
AUDITORS SERVICES	3,208	3,295	87
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	13,070	19,641	6,571
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	1,843	2,910	1,067
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	257,413	401,263	143,850
UPLAND MAINTENANCE	47,048	92,133	45,085
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	32,487	61,800	29,313
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	0	7,500	7,500
REPAIR & MAINT - GENERAL	99	3,000	2,901
REPAIR & MAINT-TELEMETRY	241	10,000	9,759
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	0	0
R&M- Aerator refurbishments	7,480	7,500	20
R & M PRESERVE STRUCTURES	9,214	440,000	430,786
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	1,004	8,000	6,996
R&M- PRESERVE STRUCTURE/INLETS	7,920	10,560	2,640
Other	65,623	94,897	29,274
Total Physical Environment	448,291	1,243,699	795,408
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	25,250	25,250
Other	0	0	0
Total Capital outlay	0	25,250	25,250
Principal	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 9B
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Expenditures:	<u>448,291</u>	<u>1,268,949</u>	<u>820,658</u>
Excess (deficiency) of revenues over expenditures	<u>794,719</u>	<u>(55,415)</u>	<u>850,134</u>
Other financing sources (uses):			
Transfers out	(162,425)	(244,585)	82,160
Insurance proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(162,425)</u>	<u>(244,585)</u>	<u>82,160</u>
Net change in fund balance	632,295	(300,000)	932,295
Fund balances, beginning of year	<u>1,182,956</u>	<u>0</u>	<u>1,182,956</u>
Total Fund balances, beginning of year	<u>1,182,956</u>	<u>0</u>	<u>1,182,956</u>
Fund balance, end of period	<u>1,815,251</u>	<u>(300,000)</u>	<u>2,115,251</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	3,537,982	3,578,091	(40,109)
Intergovernmental revenues	0	0	0
Investment income	94,360	0	94,360
Miscellaneous	5,451	0	5,451
Total Revenues:	3,637,794	3,578,091	59,703
Expenditures:			
Physical Environment			
ENGINEERING FEES	25,800	35,000	9,200
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	10,042	8,000	(2,042)
WATER QUALITY	7,308	9,037	1,729
FINANCIAL CONS./ADVISOR	0	0	0
GIS	12,162	8,598	(3,564)
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	11,272	11,579	307
MARSH MAINT-LITTORAL ZONE	565,754	875,832	310,078
CHEMICAL WEED CONTROL	239,164	358,989	119,825
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	29,167	45,999	16,832
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	82,613	0	(82,613)
PRESERVE/EXOTIC MAINT	66,902	118,154	51,252
REPAIR & MAINT-AERATORS	280,037	339,340	59,303
REPAIR & MAINT-PUMP STATN	2,046	75,000	72,954
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	3,250	5,000	1,750
REPAIR & MAINT-BLDG	450	3,000	2,551
REPAIR & MAINT - GENERAL	1,810	2,000	190
REPAIR & MAINT-TELEMETRY	67	30,000	29,933
REPAIR & MAINT-ROADS	68,226	150,000	81,774
REPAIR & MAINT-CULVERTS	81,158	100,000	18,842
REPAIR & MAINT - GATE/FENCE	6,080	1,500	(4,580)
R & M - HVAC REPAIRS	0	0	0
Repairs & Maint - Catch Basins	24,866	100,000	75,134
R&M- Aerator refurbishments	36,517	37,500	983
R&M- GENERATORS	7,102	30,000	22,898
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	243	4,500	4,257
R&M- PRESERVE STRUCTURE/INLETS	0	0	0
Other	169,947	317,497	147,550
Total Physical Environment	1,731,981	2,667,525	935,544
Capital outlay			
BUILDINGS	29,622	26,000	(3,622)
IMPRVMNTS OTHER THAN BLDG	506,943	0	(506,943)

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 11
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	67,625	75,750	8,125
Other	0	0	0
Total Capital outlay	604,190	101,750	(502,440)
Principal	188,726	188,726	(0)
Interest	3,434	5,803	2,369
Total Expenditures:	2,528,330	2,963,804	435,474
Excess (deficiency) of revenues over expenditures	1,109,463	614,287	495,176
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(512,831)	(790,129)	277,298
Capital contributions from landowners	0	0	0
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(512,831)	(790,129)	277,298
Net change in fund balance	596,633	(175,842)	772,475
Fund balances, beginning of year	3,016,013	0	3,016,013
Total Fund balances, beginning of year	3,016,013	0	3,016,013
Fund balance, end of period	3,612,645	(175,842)	3,788,487

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	81,755	82,327	(572)
Intergovernmental revenues	0	0	0
Investment income	6,296	0	6,296
Miscellaneous	68	0	68
Total Revenues:	88,118	82,327	5,791
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
GIS	1,105	3,005	1,900
AUDITORS SERVICES	347	356	9
CHEMICAL WEED CONTROL	123	210	87
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,500	1,500
MOWING & LANDSCAPE MAINTENANCE	1,469	2,306	837
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	1,350	3,000	1,650
REPAIR & MAINT-TELEMETRY	19	10,000	9,981
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	153	4,000	3,847
Other	818	810	(8)
Total Physical Environment	5,384	27,687	22,303
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	5,384	27,687	22,303
Excess (deficiency) of revenues over expenditures	82,735	54,640	28,095
Other financing sources (uses):			
Transfers out	(32,504)	(54,640)	22,136
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(32,504)	(54,640)	22,136
Net change in fund balance	50,230	0	50,230
Fund balances, beginning of year	244,104	0	244,104
Total Fund balances, beginning of year	244,104	0	244,104

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Unit 12
 From 10/1/2025 Through 6/30/2026
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	<u>294,334</u>	<u>0</u>	<u>294,334</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 12A
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	30,650	30,614	36
Intergovernmental revenues	0	0	0
Investment income	2,850	0	2,850
Miscellaneous	0	0	0
Total Revenues:	33,500	30,614	2,886
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	138	142	4
CHEMICAL WEED CONTROL	906	1,423	517
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	940	8,770	7,830
REPAIR & MAINT-CANAL/LAKE	0	500	500
REPAIR & MAINT - GENERAL	47	4,000	3,953
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-CULVERTS	48,960	3,000	(45,960)
REPAIR & MAINT - GATE/FENCE	0	0	0
R&M- Aerator refurbishments	0	0	0
Other	2,118	3,285	1,167
Total Physical Environment	53,110	21,620	(31,490)
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	53,110	21,620	(31,490)
Excess (deficiency) of revenues over expenditures	(19,610)	8,994	(28,604)
Other financing sources (uses):			
Transfers out	(9,148)	(9,994)	846
Total Other financing sources (uses):	(9,148)	(9,994)	846
Net change in fund balance	(28,758)	(1,000)	(27,758)
Fund balances, beginning of year	151,140	0	151,140
Total Fund balances, beginning of year	151,140	0	151,140
Fund balance, end of period	122,381	(1,000)	123,381

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,110,941	1,125,598	(14,657)
Intergovernmental revenues	0	0	0
Investment income	31,098	0	31,098
Miscellaneous	1,514	0	1,514
Total Revenues:	1,143,553	1,125,598	17,955
Expenditures:			
Physical Environment			
ENGINEERING FEES	11,900	1,000	(10,900)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	4,000	4,000
WATER QUALITY	6,366	8,000	1,634
FINANCIAL CONS./ADVISOR	0	0	0
GIS	2,257	1,719	(538)
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	3,908	4,015	107
CHEMICAL WEED CONTROL	30,830	48,424	17,594
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,500	1,500
MOWING & LANDSCAPE MAINTENANCE	9,411	14,788	5,377
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	188,764	223,460	34,696
REPAIR & MAINT-PUMP STATN	288	30,000	29,712
REPAIR & MAINT-CANAL/LAKE	2,850	5,000	2,150
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT - GENERAL	3,100	6,000	2,900
REPAIR & MAINT-TELEMETRY	29	15,000	14,971
REPAIR & MAINT-CULVERTS	102,742	60,000	(42,742)
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	36,870	37,500	630
R&M- GENERATORS	2,606	15,500	12,894
REPAIR & MAINT- WATER CTRL STR	0	3,000	3,000
Other	131,568	216,621	85,053
Total Physical Environment	533,490	699,027	165,537
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	49,053	50,500	1,447
Other	0	0	0
Total Capital outlay	49,053	50,500	1,447
Principal	101,350	101,350	(0)
Interest	1,844	3,116	1,272
Total Expenditures:	685,736	853,993	168,257
Excess (deficiency) of revenues over expenditures	457,817	271,605	186,212

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 14
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Other financing sources (uses):			
Transfers out	(127,773)	(196,125)	68,352
Capital contributions from landowners	0	0	0
Insurance proceeds	0	0	0
Total Other financing sources (uses):	<u>(127,773)</u>	<u>(196,125)</u>	<u>68,352</u>
Net change in fund balance	330,044	75,480	254,564
Fund balances, beginning of year	<u>974,833</u>	<u>0</u>	<u>974,833</u>
Total Fund balances, beginning of year	<u>974,833</u>	<u>0</u>	<u>974,833</u>
Fund balance, end of period	<u><u>1,304,877</u></u>	<u><u>75,480</u></u>	<u><u>1,229,397</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,128,843	1,146,290	(17,447)
Intergovernmental revenues	0	0	0
Investment income	37,196	0	37,196
Miscellaneous	31,737	0	31,737
Total Revenues:	1,197,776	1,146,290	51,486
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	20,000	20,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	3,074	6,000	2,926
FINANCIAL CONS./ADVISOR	0	0	0
GIS	2,889	6,837	3,948
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	3,542	3,638	97
CHEMICAL WEED CONTROL	59,215	93,008	33,793
MOWING SERVICES	0	0	0
TRASH DISPOSAL	1,350	1,500	150
MOWING & LANDSCAPE MAINTENANCE	22,732	35,768	13,036
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	20,000	20,000
REPAIR & MAINT-AERATORS	145,526	240,840	95,314
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	90,600	100,000	9,400
REPAIR & MAINT - GENERAL	0	8,000	8,000
REPAIR & MAINT-TELEMETRY	1,223	15,000	13,777
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	300,000	300,000
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	14,720	30,000	15,280
R & M PRESERVE STRUCTURES	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	11,474	11,000	(474)
Other	162,935	249,549	86,614
Total Physical Environment	519,280	1,142,640	623,360
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	75,163	75,750	587
Other	0	0	0
Total Capital outlay	75,163	75,750	587
Principal	0	33,445	33,445
Interest	5,191	45,441	40,250
Total Expenditures:	599,634	1,297,276	697,642
Excess (deficiency) of revenues over expenditures	598,142	(150,986)	749,128

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 15
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Other financing sources (uses):			
Transfers out	(135,970)	(204,899)	68,929
Insurance proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(135,970)</u>	<u>(204,899)</u>	<u>68,929</u>
Net change in fund balance	462,172	(355,885)	818,057
Fund balances, beginning of year	<u>1,192,584</u>	<u>0</u>	<u>1,192,584</u>
Total Fund balances, beginning of year	<u>1,192,584</u>	<u>0</u>	<u>1,192,584</u>
Fund balance, end of period	<u><u>1,654,756</u></u>	<u><u>(355,885)</u></u>	<u><u>2,010,641</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,680,622	1,691,315	(10,693)
Intergovernmental revenues	0	0	0
Investment income	77,920	0	77,920
Miscellaneous	30,301	0	30,301
Total Revenues:	1,788,843	1,691,315	97,528
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	50,000	50,000
ENGINEERING-PERMITS	0	0	0
ENVIRONMENTAL LIASON	7,532	25,031	17,499
LEGAL SERVICES	12,905	15,000	2,095
WATER QUALITY	4,517	4,517	(0)
FINANCIAL CONS./ADVISOR	143	200	57
GIS	3,841	6,366	2,525
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	4,562	4,687	125
MARSH MAINT-LITTORAL ZONE	433	6,906	6,473
CHEMICAL WEED CONTROL	30,638	45,957	15,319
MOWING SERVICES	0	0	0
SECURITY SERVICES	637,068	694,983	57,915
TRASH DISPOSAL	0	5,000	5,000
MOWING & LANDSCAPE MAINTENANCE	57,808	90,322	32,514
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	17,090	51,988	34,898
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,900	20,000	17,100
REPAIR & MAINT - GENERAL	0	8,000	8,000
REPAIR & MAINT-TELEMETRY	0	1,000	1,000
REPAIR & MAINT-ROADS	4,729	150,000	145,271
REPAIR & MAINT-CULVERTS	7,680	100,000	92,320
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	100,000	100,000
REPAIR & MAINT- STREET SWEEP	4,788	7,560	2,772
REPAIR & MAINT- WATER CTRL STR	0	5,000	5,000
Other	21,530	27,592	6,062
Total Physical Environment	818,164	1,420,109	601,945
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	280,000	280,000
ROADS/BRIDGES	0	845,000	845,000
CULVERTS/STRUCTURES	0	0	0
CANALS/LAKES/OTHER DRAINAGE	0	0	0
Other	0	0	0
Total Capital outlay	0	1,125,000	1,125,000
Principal	0	0	0
Total Expenditures:	818,164	2,545,109	1,726,945

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 16
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Excess (deficiency) of revenues over expenditures	<u>970,679</u>	<u>(853,794)</u>	<u>1,824,473</u>
Other financing sources (uses):			
Transfers out	(171,257)	(270,025)	98,768
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(171,257)</u>	<u>(270,025)</u>	<u>98,768</u>
Net change in fund balance	799,422	(1,123,819)	1,923,241
Fund balances, beginning of year	<u>2,856,565</u>	<u>0</u>	<u>2,856,565</u>
Total Fund balances, beginning of year	<u>2,856,565</u>	<u>0</u>	<u>2,856,565</u>
Fund balance, end of period	<u>3,655,988</u>	<u>(1,123,819)</u>	<u>4,779,807</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	2,305,694	2,334,835	(29,141)
Intergovernmental revenues	0	68,003	(68,003)
Investment income	92,157	0	92,157
Miscellaneous	12,162	0	12,162
Total Revenues:	2,410,012	2,402,838	7,174
Expenditures:			
Physical Environment			
ENGINEERING FEES	500	25,000	24,500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	6,061	10,000	3,939
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	39,750	123,000	83,250
FINANCIAL CONS./ADVISOR	0	0	0
GIS	1,414	3,505	2,091
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	7,901	8,116	215
MARSH MAINT-LITTORAL ZONE	367,065	640,442	273,377
CHEMICAL WEED CONTROL	138,894	208,791	69,897
TRASH DISPOSAL	310	1,500	1,190
MOWING & LANDSCAPE MAINTENANCE	9,382	14,814	5,432
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	24,400	0	(24,400)
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	194,868	234,932	40,064
REPAIR & MAINT-PUMP STATN	295,638	230,000	(65,638)
REPAIR & MAINT-CANAL/LAKE	1,450	10,000	8,550
REPAIR & MAINT-BLDG	26	4,000	3,975
REPAIR & MAINT - GENERAL	4,550	17,000	12,450
REPAIR & MAINT-TELEMETRY	845	20,500	19,655
REPAIR & MAINT-ROADS	5,050	100,000	94,950
REPAIR & MAINT-CULVERTS	33,750	60,000	26,250
REPAIR & MAINT - GATE/FENCE	0	5,000	5,000
Repairs & Maint - Catch Basins	0	40,000	40,000
R&M- Aerator refurbishments	43,793	37,500	(6,293)
R&M- GENERATORS	2,666	30,000	27,334
REPAIR & MAINT- STREET SWEEP	20,715	32,708	11,993
REPAIR & MAINT- WATER CTRL STR	375	3,000	2,625
Other	170,868	293,056	122,188
Total Physical Environment	1,370,271	2,152,864	782,593
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	72,335	175,000	102,666
Other	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 18
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Capital outlay	<u>72,335</u>	<u>175,000</u>	<u>102,666</u>
Principal	26,879	54,516	27,637
Interest	<u>15,096</u>	<u>29,433</u>	<u>14,337</u>
Total Expenditures:	<u>1,484,580</u>	<u>2,411,813</u>	<u>927,233</u>
Excess (deficiency) of revenues over expenditures	<u>925,432</u>	<u>(8,975)</u>	<u>934,407</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(272,231)	(427,283)	155,052
Capital contributions from landowners	16,972	26,799	(9,827)
Insurance proceeds	0	0	0
Repayment to landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(255,259)</u>	<u>(400,484)</u>	<u>145,225</u>
Net change in fund balance	670,174	(409,459)	1,079,633
Fund balances, beginning of year	<u>3,309,960</u>	<u>0</u>	<u>3,309,960</u>
Total Fund balances, beginning of year	<u>3,309,960</u>	<u>0</u>	<u>3,309,960</u>
Fund balance, end of period	<u>3,980,134</u>	<u>(409,459)</u>	<u>4,389,593</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	603,279	605,482	(2,203)
Intergovernmental revenues	0	0	0
Investment income	24,082	0	24,082
Miscellaneous	1,074	0	1,074
Total Revenues:	<u>628,435</u>	<u>605,482</u>	<u>22,953</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	2,610	500	(2,110)
WATER QUALITY	11,458	14,680	3,222
FINANCIAL CONS./ADVISOR	0	0	0
GIS	786	2,139	1,353
AUDITORS SERVICES	2,025	2,081	56
MARSH MAINT-LITTORAL ZONE	433	28,838	28,405
CHEMICAL WEED CONTROL	22,036	33,054	11,018
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,500	1,500
MOWING & LANDSCAPE MAINTENANCE	1,941	3,048	1,107
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	24,613	0	(24,613)
PRESERVE/EXOTIC MAINT	2,905	22,394	19,489
REPAIR & MAINT-AERATORS	58,310	116,530	58,220
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	1,296	15,500	14,204
REPAIR & MAINT-CULVERTS	12,300	50,000	37,700
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	14,966	15,000	34
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	33	4,000	3,967
Other	<u>96,052</u>	<u>130,795</u>	<u>34,743</u>
Total Physical Environment	<u>251,764</u>	<u>449,559</u>	<u>197,795</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	75,726	101,000	25,274
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>75,726</u>	<u>101,000</u>	<u>25,274</u>
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>327,491</u>	<u>550,559</u>	<u>223,068</u>
Excess (deficiency) of revenues over expenditures	<u><u>300,944</u></u>	<u><u>54,923</u></u>	<u><u>246,021</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(76,231)	(117,841)	41,610
Capital contributions from landowners	25,000	0	25,000
Insurance proceeds	0	0	0
Total Other financing sources (uses):	<u>(51,231)</u>	<u>(117,841)</u>	<u>66,610</u>
Net change in fund balance	249,713	(62,918)	312,631
Fund balances, beginning of year	857,876	0	857,876
Total Fund balances, beginning of year	<u>857,876</u>	<u>0</u>	<u>857,876</u>
Fund balance, end of period	<u><u>1,107,590</u></u>	<u><u>(62,918)</u></u>	<u><u>1,170,508</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 19A
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	26,421	26,544	(123)
Investment income	12,610	0	12,610
Total Investment income	12,610	0	12,610
Total Revenues:	39,031	26,544	12,487
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	500	500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	88	91	3
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	10,000	10,000
REPAIR & MAINT-TELEMETRY	0	0	0
Other	264	263	(1)
Total Physical Environment	353	11,354	11,001
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	15,000	15,000
Total Capital outlay	0	15,000	15,000
Total Expenditures:	353	26,354	26,001
Excess (deficiency) of revenues over expenditures	38,678	190	38,488
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(12,926)	(15,190)	2,264
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(12,926)	(15,190)	2,264
Net change in fund balance	25,752	(15,000)	40,752
Fund balances, beginning of year	566,162	0	566,162
Total Fund balances, beginning of year	566,162	0	566,162
Fund balance, end of period	591,914	(15,000)	606,914

Northern Palm Beach County Improvement District

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

Unit 20

From 10/1/2025 Through 6/30/2026

(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	126,506	126,408	98
Intergovernmental revenues	0	0	0
Investment income	10,454	0	10,454
Miscellaneous	2,413	0	2,413
Total Revenues:	139,373	126,408	12,965
Expenditures:			
Physical Environment			
ENGINEERING FEES	430	10,000	9,570
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,827	7,000	5,173
SPECIAL SERVICES	0	0	0
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
GIS	212	578	366
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	564	579	15
CHEMICAL WEED CONTROL	5,451	8,562	3,111
TRASH DISPOSAL	0	6,000	6,000
MOWING & LANDSCAPE MAINTENANCE	5,542	0	(5,542)
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	4,350	23,219	18,869
REPAIR & MAINT - GENERAL	1,998	3,000	1,002
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	8,000	8,000
Other	1,224	1,212	(12)
Total Physical Environment	21,597	68,150	46,553
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	21,597	68,150	46,553
Excess (deficiency) of revenues over expenditures	117,776	58,258	59,518
Other financing sources (uses):			
Transfers out	(32,748)	(56,681)	23,933
Capital contributions from landowners	0	0	0
Repayment to landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	(32,748)	(56,681)	23,933
Net change in fund balance	85,027	1,577	83,450

Net change in fund balance

85,027

1,577

83,450

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Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 20
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	<u>411,557</u>	<u>0</u>	<u>411,557</u>
Total Fund balances, beginning of year	<u>411,557</u>	<u>0</u>	<u>411,557</u>
Fund balance, end of period	<u><u>496,585</u></u>	<u><u>1,577</u></u>	<u><u>495,008</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	918,916	923,499	(4,583)
Intergovernmental revenues	0	0	0
Investment income	24,503	0	24,503
Miscellaneous	1,250	0	1,250
Total Revenues:	944,669	923,499	21,170
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	3,335	1,000	(2,335)
WATER QUALITY	7,143	8,776	1,633
FINANCIAL CONS./ADVISOR	0	0	0
GIS	292	455	163
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	2,654	2,726	72
MARSH MAINT-LITTORAL ZONE	35,388	143,013	107,625
CHEMICAL WEED CONTROL	37,082	55,624	18,542
TRASH DISPOSAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	14,791	3,005	(11,786)
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	24,150	0	(24,150)
PRESERVE/EXOTIC MAINT	161,006	226,855	65,849
REPAIR & MAINT-AERATORS	28,721	52,450	23,729
REPAIR & MAINT-PUMP STATN	1,369	30,000	28,631
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT-BLDG	17	2,000	1,983
REPAIR & MAINT-WELLS	0	0	0
REPAIR & MAINT - GENERAL	0	1,500	1,500
REPAIR & MAINT-TELEMETRY	2,348	15,000	12,652
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	9,650	50,000	40,350
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- GENERATORS	0	15,500	15,500
REPAIR & MAINT- WATER CTRL STR	180	3,000	2,820
R&M- PRESERVE STRUCTURE/INLETS	0	0	0
Other	18,164	35,823	17,659
Total Physical Environment	346,291	654,227	307,936
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	68,667	35,000	(33,667)
Other	0	0	0
Total Capital outlay	68,667	35,000	(33,667)
Principal	12,447	25,245	12,798

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 21
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Interest	6,990	13,629	6,639
Total Expenditures:	434,395	728,101	293,706
Excess (deficiency) of revenues over expenditures	510,274	195,398	314,876
Other financing sources (uses):			
Transfers out	(142,966)	(236,821)	93,855
Capital contributions from landowners	10,000	0	10,000
Insurance proceeds	0	0	0
Proceeds from sales/disposals of capital assets	4,253	0	4,253
Total Other financing sources (uses):	(128,713)	(236,821)	108,108
Net change in fund balance	381,560	(41,423)	422,983
Fund balances, beginning of year	776,742	0	776,742
Total Fund balances, beginning of year	776,742	0	776,742
Fund balance, end of period	1,158,302	(41,423)	1,199,725

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 23
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	434,088	433,887	201
Intergovernmental revenues	0	0	0
Investment income	13,020	0	13,020
Miscellaneous	1,991	0	1,991
Total Revenues:	<u>449,100</u>	<u>433,887</u>	<u>15,213</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	2,000	2,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	10,000	10,000
WATER QUALITY	3,857	4,120	263
FINANCIAL CONS./ADVISOR	0	0	0
GIS	393	1,067	675
AUDITORS SERVICES	1,261	1,296	35
MARSH MAINT-LITTORAL ZONE	6,941	39,804	32,863
CHEMICAL WEED CONTROL	28,044	42,066	14,022
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	2,799	4,503	1,704
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	127,982	183,252	55,270
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	0	7,000	7,000
REPAIR & MAINT-TELEMETRY	10	5,000	4,990
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	18,850	100,000	81,150
REPAIR & MAINT - GATE/FENCE	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	38	2,000	1,962
R&M- PRESERVE STRUCTURE/INLETS	0	0	0
Other	<u>4,484</u>	<u>4,579</u>	<u>95</u>
Total Physical Environment	<u>194,659</u>	<u>412,187</u>	<u>217,528</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>194,659</u>	<u>412,187</u>	<u>217,528</u>
Excess (deficiency) of revenues over expenditures	<u>254,441</u>	<u>21,700</u>	<u>232,741</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 23
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Transfers out	(67,650)	(104,952)	37,302
Insurance proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(67,650)</u>	<u>(104,952)</u>	<u>37,302</u>
Net change in fund balance	186,791	(83,252)	270,043
Fund balances, beginning of year	<u>366,388</u>	<u>0</u>	<u>366,388</u>
Total Fund balances, beginning of year	<u>366,388</u>	<u>0</u>	<u>366,388</u>
Fund balance, end of period	<u><u>553,179</u></u>	<u><u>(83,252)</u></u>	<u><u>636,431</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	384,225	386,153	(1,928)
Intergovernmental revenues	0	0	0
Investment income	24,484	0	24,484
Miscellaneous	0	0	0
Total Revenues:	408,709	386,153	22,556
Expenditures:			
Physical Environment			
ENGINEERING FEES	1,625	1,000	(625)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	464	800	336
FINANCIAL CONS./ADVISOR	0	0	0
GIS	242	658	416
OTHER PROFESSIONAL SVCS	0	1,000	1,000
AUDITORS SERVICES	1,465	1,505	40
MARSH MAINT-LITTORAL ZONE	16,131	53,162	37,031
CHEMICAL WEED CONTROL	27,733	42,395	14,662
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	12,935	20,336	7,401
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	11,916	26,126	14,210
REPAIR & MAINT-AERATORS	553	13,640	13,087
REPAIR & MAINT-PUMP STATN	469	30,000	29,531
REPAIR & MAINT-VEHICLES	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,100	5,000	2,900
REPAIR & MAINT-BLDG	1,459	2,000	542
REPAIR & MAINT-WELLS	0	2,500	2,500
REPAIR & MAINT - GENERAL	0	1,000	1,000
REPAIR & MAINT-TELEMETRY	10	5,000	4,990
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	14,900	30,000	15,100
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	0	0	0
R&M- GENERATORS	0	15,500	15,500
REPAIR & MAINT- WATER CTRL STR	14	2,000	1,986
Other	10,880	17,970	7,090
Total Physical Environment	102,895	273,092	170,197
Capital outlay			
BUILDINGS	0	0	0
IMPRVMNTS OTHER THAN BLDG	211,950	0	(211,950)
MACHINERY & EQUIPMENT	36,167	0	(36,167)
Other	0	0	0
Total Capital outlay	248,117	0	(248,117)
Principal	0	13,204	13,204
Interest	2,300	17,940	15,640
Total Expenditures:	353,312	304,236	(49,076)

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 24
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Excess (deficiency) of revenues over expenditures	<u>55,396</u>	<u>81,917</u>	<u>(26,521)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(78,426)	(119,998)	41,572
Capital contributions from landowners	0	0	0
Insurance proceeds	0	0	0
Proceeds from sales/disposals of capital assets	9,163	0	9,163
Total Other financing sources (uses):	<u>(69,263)</u>	<u>(119,998)</u>	<u>50,735</u>
Net change in fund balance	(13,867)	(38,081)	24,214
Fund balances, beginning of year	<u>1,026,535</u>	<u>0</u>	<u>1,026,535</u>
Total Fund balances, beginning of year	<u>1,026,535</u>	<u>0</u>	<u>1,026,535</u>
Fund balance, end of period	<u>1,012,669</u>	<u>(38,081)</u>	<u>1,050,750</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 27B
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	193,310	194,229	(919)
Investment income	11,548	0	11,548
Miscellaneous	0	0	0
Total Revenues:	204,857	194,229	10,628
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
LEGAL SERVICES	0	3,000	3,000
FINANCIAL CONS./ADVISOR	143	200	57
GIS	300	816	516
AUDITORS SERVICES	1,537	1,579	42
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	462	8,125	7,663
CHEMICAL WEED CONTROL	4,010	6,015	2,005
TRASH DISPOSAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	321	675	354
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	60,789	113,277	52,488
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	216	3,000	2,784
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	7,647	10,000	2,353
R & M PRESERVE STRUCTURES	2,645	5,000	2,355
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	3,183	3,174	(9)
Total Physical Environment	81,252	166,861	85,609
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	81,252	166,861	85,609
Excess (deficiency) of revenues over expenditures	123,605	27,368	96,237
Other financing sources (uses):			
Transfers out	(40,828)	(59,218)	18,390
Total Other financing sources (uses):	(40,828)	(59,218)	18,390
Net change in fund balance	82,777	(31,850)	114,627
Fund balances, beginning of year	435,967	0	435,967
Total Fund balances, beginning of year	435,967	0	435,967
Fund balance, end of period	518,743	(31,850)	550,593

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 29
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	104,911	104,804	107
Intergovernmental revenues	0	0	0
Investment income	4,511	0	4,511
Miscellaneous	0	0	0
Total Revenues:	109,422	104,804	4,618
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
WATER QUALITY	3,857	4,120	263
FINANCIAL CONS./ADVISOR	0	0	0
GIS	73	198	125
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	296	304	8
MARSH MAINT-LITTORAL ZONE	462	6,906	6,444
CHEMICAL WEED CONTROL	8,113	12,169	4,056
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	13,673	45,695	32,022
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	20,000	20,000
Other	1,049	1,039	(10)
Total Physical Environment	27,523	91,931	64,408
Capital outlay	0	0	0
Principal	2,164	4,388	2,224
Interest	1,215	2,369	1,154
Total Expenditures:	30,902	98,688	67,786
Excess (deficiency) of revenues over expenditures	78,520	6,116	72,404
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(15,565)	(28,668)	13,103
Total Other financing sources (uses):	(15,565)	(28,668)	13,103
Net change in fund balance	62,955	(22,552)	85,507
Fund balances, beginning of year	145,844	0	145,844
Total Fund balances, beginning of year	145,844	0	145,844
Fund balance, end of period	208,798	(22,552)	231,350

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,369,030	1,373,566	(4,536)
Intergovernmental revenues	0	0	0
Investment income	49,748	0	49,748
Miscellaneous	1,061	0	1,061
Total Revenues:	<u>1,419,838</u>	<u>1,373,566</u>	<u>46,272</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	29,516	152,000	122,485
ENGINEERING-PERMITS	1,900	0	(1,900)
LEGAL SERVICES	2,088	3,000	912
WATER QUALITY	4,200	5,600	1,400
FINANCIAL CONS./ADVISOR	0	0	0
GIS	472	1,283	811
AUDITORS SERVICES	4,194	4,308	114
MOWING & LANDSCAPE MAINTENANCE	501	720	219
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	184,719	389,320	204,601
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	2,025	35,000	32,975
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	29	10,000	9,971
REPAIR & MAINT-ROADS	0	27,000	27,000
REPAIR & MAINT-CULVERTS	36,410	100,000	63,590
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	30,000	30,000
R&M- Aerator refurbishments	37,047	37,500	453
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	77	4,000	3,923
Other	<u>266,657</u>	<u>393,645</u>	<u>126,988</u>
Total Physical Environment	<u>569,834</u>	<u>1,206,876</u>	<u>637,042</u>
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	31,574	281,500	249,926
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>31,574</u>	<u>281,500</u>	<u>249,926</u>
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures:	<u>601,407</u>	<u>1,488,376</u>	<u>886,969</u>
Excess (deficiency) of revenues over expenditures	<u><u>818,431</u></u>	<u><u>(114,810)</u></u>	<u><u>933,241</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 31
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(170,276)	(270,650)	100,374
Insurance proceeds	0	0	0
Repayment to landowners	0	0	0
Total Other financing sources (uses):	<u>(170,276)</u>	<u>(270,650)</u>	<u>100,374</u>
Net change in fund balance	648,155	(385,460)	1,033,615
Fund balances, beginning of year	<u>1,394,767</u>	<u>0</u>	<u>1,394,767</u>
Total Fund balances, beginning of year	<u>1,394,767</u>	<u>0</u>	<u>1,394,767</u>
Fund balance, end of period	<u><u>2,042,922</u></u>	<u><u>(385,460)</u></u>	<u><u>2,428,382</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	19,927	19,927	0
Intergovernmental revenues	0	0	0
Investment income	1,436	0	1,436
Miscellaneous	630	0	630
Total Revenues:	21,993	19,927	2,066
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
GIS	31	84	53
AUDITORS SERVICES	87	90	3
CHEMICAL WEED CONTROL	1,138	1,950	812
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	0	2,500	2,500
JANITORIAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	458	715	257
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	500	500
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
Other	199	198	(1)
Total Physical Environment	1,913	13,037	11,124
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	1,913	13,037	11,124
Excess (deficiency) of revenues over expenditures	20,080	6,890	13,190
Other financing sources (uses):			
Transfers out	(5,702)	(7,390)	1,688
Total Other financing sources (uses):	(5,702)	(7,390)	1,688
Net change in fund balance	14,379	(500)	14,879
Fund balances, beginning of year	54,182	0	54,182
Total Fund balances, beginning of year	54,182	0	54,182
Fund balance, end of period	68,561	(500)	69,061

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 32A
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	7,497	7,488	9
Investment income	982	0	982
Total Investment income	982	0	982
Total Revenues:	8,479	7,488	991
Expenditures:			
Physical Environment			
WATER QUALITY	3,856	4,120	264
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	44	45	1
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
MOWING & LANDSCAPE MAINTENANCE	458	715	257
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	75	74	(1)
Total Physical Environment	4,433	9,954	5,521
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	4,433	9,954	5,521
Excess (deficiency) of revenues over expenditures	4,046	(2,466)	6,512
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(599)	(1,086)	487
Total Other financing sources (uses):	(599)	(1,086)	487
Net change in fund balance	3,447	(3,552)	6,999
Fund balances, beginning of year	41,618	0	41,618
Total Fund balances, beginning of year	41,618	0	41,618
Fund balance, end of period	45,065	(3,552)	48,617

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 33
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	32,951	32,885	66
Intergovernmental revenues	0	0	0
Investment income	1,978	0	1,978
Miscellaneous	0	0	0
Total Revenues:	<u>34,929</u>	<u>32,885</u>	<u>2,044</u>
Expenditures:			
Physical Environment			
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	3,861	4,120	259
FINANCIAL CONS./ADVISOR	0	0	0
GIS	44	119	75
AUDITORS SERVICES	107	110	3
CHEMICAL WEED CONTROL	1,278	2,192	914
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	4,476	24,806	20,330
UPLAND MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	2,500	2,500
REPAIR & MAINT-CULVERTS	0	2,000	2,000
Other	330	325	(5)
Total Physical Environment	<u>10,096</u>	<u>36,672</u>	<u>26,576</u>
Capital outlay	0	0	0
Total Expenditures:	<u>10,096</u>	<u>36,672</u>	<u>26,576</u>
Excess (deficiency) of revenues over expenditures	<u>24,833</u>	<u>(3,787)</u>	<u>28,620</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(6,739)	(11,765)	5,026
Total Other financing sources (uses):	<u>(6,739)</u>	<u>(11,765)</u>	<u>5,026</u>
Net change in fund balance	18,094	(15,552)	33,646
Fund balances, beginning of year	<u>73,579</u>	<u>0</u>	<u>73,579</u>
Total Fund balances, beginning of year	<u>73,579</u>	<u>0</u>	<u>73,579</u>
Fund balance, end of period	<u>91,673</u>	<u>(15,552)</u>	<u>107,225</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	205,024	209,167	(4,143)
Intergovernmental revenues	0	0	0
Investment income	8,021	0	8,021
Miscellaneous	0	0	0
Total Revenues:	213,045	209,167	3,878
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,500	1,500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	0	0	0
GIS	52	140	88
OTHER PROFESSIONAL SVCS	14,755	19,674	4,919
AUDITORS SERVICES	1,083	1,112	29
SECURITY SERVICES	350	738	388
TRASH DISPOSAL	350	2,500	2,150
MOWING & LANDSCAPE MAINTENANCE	12,221	19,296	7,075
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	350	6,500	6,150
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	250	22,000	21,750
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	647	10,000	9,353
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	15,000	15,000
REPAIR & MAINT- WATER CTRL STR	0	0	0
Other	4,059	6,088	2,029
Total Physical Environment	34,116	105,548	71,432
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	34,116	105,548	71,432
Excess (deficiency) of revenues over expenditures	178,928	103,619	75,309
Other financing sources (uses):			
Transfers in	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 34
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Transfers out	<u>(50,662)</u>	<u>(85,119)</u>	<u>34,457</u>
Total Other financing sources (uses):	<u>(50,662)</u>	<u>(85,119)</u>	<u>34,457</u>
Net change in fund balance	128,267	18,500	109,767
Fund balances, beginning of year	<u>259,614</u>	<u>0</u>	<u>259,614</u>
Total Fund balances, beginning of year	<u>259,614</u>	<u>0</u>	<u>259,614</u>
Fund balance, end of period	<u><u>387,881</u></u>	<u><u>18,500</u></u>	<u><u>369,381</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 38
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	81,906	82,353	(447)
Investment income	9,924	0	9,924
Total Investment income	9,924	0	9,924
Total Revenues:	91,830	82,353	9,477
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	2,000	2,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
GIS	55	149	94
AUDITORS SERVICES	238	244	6
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	1,400	22,000	20,600
REPAIR & MAINT-CULVERTS	24,516	25,000	484
Repairs & Maint - Catch Basins	0	20,000	20,000
Other	820	815	(5)
Total Physical Environment	27,029	73,708	46,679
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	27,029	73,708	46,679
Excess (deficiency) of revenues over expenditures	64,801	8,645	56,156
Other financing sources (uses):			
Transfers out	(18,524)	(29,145)	10,621
Total Other financing sources (uses):	(18,524)	(29,145)	10,621
Net change in fund balance	46,278	(20,500)	66,778
Fund balances, beginning of year	422,151	0	422,151
Total Fund balances, beginning of year	422,151	0	422,151
Fund balance, end of period	468,429	(20,500)	488,929

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 41
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	8,493	8,469	24
Investment income	1,050	0	1,050
Miscellaneous	0	0	0
Total Revenues:	9,543	8,469	1,074
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	3,856	4,120	264
FINANCIAL CONS./ADVISOR	0	0	0
GIS	22	59	37
AUDITORS SERVICES	35	36	1
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	85	83	(2)
Total Physical Environment	3,998	9,298	5,300
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	3,998	9,298	5,300
Excess (deficiency) of revenues over expenditures	5,545	(829)	6,374
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(2,849)	(5,223)	2,374
Total Other financing sources (uses):	(2,849)	(5,223)	2,374
Net change in fund balance	2,696	(6,052)	8,748
Fund balances, beginning of year	44,788	0	44,788
Total Fund balances, beginning of year	44,788	0	44,788
Fund balance, end of period	47,485	(6,052)	53,537

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,276,853	1,273,229	3,624
Intergovernmental revenues	0	0	0
Investment income	45,985	0	45,985
Miscellaneous	1,894	0	1,894
Total Revenues:	1,324,731	1,273,229	51,502
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	2,500	2,500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,943	6,000	4,057
LEGAL - SPECIAL SERVICES	0	0	0
FINANCIAL CONS./ADVISOR	143	200	57
GIS	424	1,154	730
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	4,778	4,908	130
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	83,683	125,525	41,842
MOWING SERVICES	0	0	0
SECURITY SERVICES	318	500	182
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	11,268	18,758	7,490
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	316,017	548,646	232,629
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	4,363	60,000	55,637
REPAIR & MAINT-CANAL/LAKE	1,850	15,000	13,150
REPAIR & MAINT-BLDG	1,367	4,000	2,633
REPAIR & MAINT - GENERAL	0	2,500	2,500
REPAIR & MAINT-TELEMETRY	6,666	30,000	23,334
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	133,661	0	(133,661)
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT - IRRIGATION	0	0	0
R&M- GENERATORS	3,058	17,000	13,942
R & M PRESERVE STRUCTURES	0	2,500	2,500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	155	6,000	5,845
R&M- PRESERVE STRUCTURE/INLETS	0	0	0
Other	26,044	49,599	23,555
Total Physical Environment	595,739	908,790	313,051
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	6,549	9,500	2,951
Other	0	0	0

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 43
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Capital outlay	<u>6,549</u>	<u>9,500</u>	<u>2,951</u>
Total Expenditures:	<u>602,288</u>	<u>918,290</u>	<u>316,002</u>
Excess (deficiency) of revenues over expenditures	<u>722,443</u>	<u>354,939</u>	<u>367,504</u>
Other financing sources (uses):			
Transfers out	(219,335)	(319,489)	100,154
Insurance proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(219,335)</u>	<u>(319,489)</u>	<u>100,154</u>
Net change in fund balance	503,108	35,450	467,658
Fund balances, beginning of year	<u>1,492,981</u>	<u>0</u>	<u>1,492,981</u>
Total Fund balances, beginning of year	<u>1,492,981</u>	<u>0</u>	<u>1,492,981</u>
Fund balance, end of period	<u>1,996,089</u>	<u>35,450</u>	<u>1,960,639</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 44
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	156,997	157,103	(106)
Intergovernmental revenues	0	0	0
Investment income	15,179	0	15,179
Miscellaneous	2,060	0	2,060
Total Revenues:	174,236	157,103	17,133
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	3,500	3,500
FINANCIAL CONS./ADVISOR	143	200	57
GIS	110	299	189
AUDITORS SERVICES	2,058	2,114	56
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	20,000	20,000
Repairs & Maint - Catch Basins	0	20,000	20,000
REPAIR & MAINT- STREET SWEEP	5,282	8,340	3,058
Other	1,571	2,805	1,234
Total Physical Environment	9,163	58,258	49,095
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	9,163	58,258	49,095
Excess (deficiency) of revenues over expenditures	165,073	98,845	66,228
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(29,823)	(58,245)	28,422
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	(29,823)	(58,245)	28,422
Net change in fund balance	135,250	40,600	94,650
Fund balances, beginning of year	597,761	0	597,761
Total Fund balances, beginning of year	597,761	0	597,761
Fund balance, end of period	733,011	40,600	692,411

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 45
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	491,766	495,476	(3,710)
Intergovernmental revenues	0	0	0
Investment income	22,048	0	22,048
Total Investment income	22,048	0	22,048
Total Revenues:	513,813	495,476	18,337
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	6,033	5,500	(533)
WATER QUALITY	3,860	4,120	260
FINANCIAL CONS./ADVISOR	0	0	0
GIS	7,055	488	(6,567)
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	1,346	1,382	36
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	462	6,906	6,444
CHEMICAL WEED CONTROL	5,922	8,883	2,961
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	53,949	147,073	93,124
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	20,572	190,000	169,428
REPAIR & MAINT-CULVERTS	0	20,000	20,000
Repairs & Maint - Catch Basins	0	30,000	30,000
R & M PRESERVE STRUCTURES	995	10,000	9,005
REPAIR & MAINT- STREET SWEEP	24,624	30,720	6,096
Other	4,918	4,908	(10)
Total Physical Environment	129,736	472,980	343,244
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Debt issuance costs	0	0	0
Total Expenditures:	129,736	472,980	343,244
Excess (deficiency) of revenues over expenditures	384,077	22,496	361,581
Other financing sources (uses):			
Transfers out	(75,715)	(113,848)	38,133
Total Other financing sources (uses):	(75,715)	(113,848)	38,133
Net change in fund balance	308,363	(91,352)	399,715

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 45
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	<u>741,605</u>	<u>0</u>	<u>741,605</u>
Total Fund balances, beginning of year	<u>741,605</u>	<u>0</u>	<u>741,605</u>
Fund balance, end of period	<u><u>1,049,968</u></u>	<u><u>(91,352)</u></u>	<u><u>1,141,320</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 46
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	78,394	79,796	(1,402)
Investment income	8,845	0	8,845
Miscellaneous	0	0	0
Total Revenues:	87,239	79,796	7,443
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	5,000	5,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	5,500	5,500
FINANCIAL CONS./ADVISOR	143	200	57
GIS	459	1,248	789
AUDITORS SERVICES	1,180	1,212	32
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-ROADS	0	40,000	40,000
Other	784	2,042	1,258
Total Physical Environment	2,566	58,202	55,636
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	2,566	58,202	55,636
Excess (deficiency) of revenues over expenditures	84,673	21,594	63,079
Other financing sources (uses):			
Transfers out	(11,074)	(21,594)	10,520
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(11,074)	(21,594)	10,520
Net change in fund balance	73,599	0	73,599
Fund balances, beginning of year	354,103	0	354,103
Total Fund balances, beginning of year	354,103	0	354,103
Fund balance, end of period	427,702	0	427,702

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 47
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	61,216	61,770	(554)
Intergovernmental revenues	0	0	0
Investment income	11,774	0	11,774
Miscellaneous	(30)	0	(30)
Total Revenues:	72,960	61,770	11,190
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	3,853	4,120	267
FINANCIAL CONS./ADVISOR	0	0	0
GIS	517	727	210
AUDITORS SERVICES	264	271	7
MARSH MAINT-LITTORAL ZONE	0	0	0
SECURITY SERVICES	0	1,463	1,463
MOWING & LANDSCAPE MAINTENANCE	1,168	1,680	512
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	182	15,000	14,818
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	75,000	75,000
REPAIR & MAINT- STREET SWEEP	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	280	2,000	1,720
Other	1,946	2,576	630
Total Physical Environment	8,210	107,337	99,127
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	0	0	0
Total Expenditures:	8,210	107,337	99,127
Excess (deficiency) of revenues over expenditures	64,750	(45,567)	110,317

Other financing sources (uses):

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 47
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Transfers out	(21,111)	(33,985)	12,874
Capital contributions from landowners	0	0	0
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(21,111)	(33,985)	12,874
Net change in fund balance	43,638	(79,552)	123,190
Fund balances, beginning of year	510,560	0	510,560
Total Fund balances, beginning of year	510,560	0	510,560
Fund balance, end of period	554,199	(79,552)	633,751

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 49
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	103,545	103,712	(167)
Investment income	7,103	0	7,103
Miscellaneous	1,189	0	1,189
Total Revenues:	111,838	103,712	8,126
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
GIS	37	102	65
AUDITORS SERVICES	382	392	10
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	4,412	7,563	3,151
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,856	5,154	2,298
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	19,780	66,654	46,874
REPAIR & MAINT-CANAL/LAKE	0	2,000	2,000
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-CULVERTS	0	25,000	25,000
Other	1,035	1,027	(8)
Total Physical Environment	28,503	110,392	81,889
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	28,503	110,392	81,889
Excess (deficiency) of revenues over expenditures	83,335	(6,680)	90,015
Other financing sources (uses):			
Transfers out	(21,104)	(34,820)	13,716
Total Other financing sources (uses):	(21,104)	(34,820)	13,716
Net change in fund balance	62,232	(41,500)	103,732
Fund balances, beginning of year	269,499	0	269,499
Total Fund balances, beginning of year	269,499	0	269,499
Fund balance, end of period	331,730	(41,500)	373,230

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 51
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	42,759	42,520	239
Investment income	4,691	0	4,691
Miscellaneous	0	0	0
Total Revenues:	47,450	42,520	4,930
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	2,500	2,500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
GIS	43	117	74
AUDITORS SERVICES	132	136	4
MARSH MAINT-LITTORAL ZONE	0	0	0
REPAIR & MAINT - GENERAL	0	0	0
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	0	0
Other	428	420	(8)
Total Physical Environment	603	13,673	13,070
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	603	13,673	13,070
Excess (deficiency) of revenues over expenditures	46,847	28,847	18,000
Other financing sources (uses):			
Transfers out	(7,045)	(13,747)	6,702
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(7,045)	(13,747)	6,702
Net change in fund balance	39,802	15,100	24,702
Fund balances, beginning of year	188,994	0	188,994
Total Fund balances, beginning of year	188,994	0	188,994
Fund balance, end of period	228,796	15,100	213,696

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Unit 53
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	78,087	78,653	(566)
Investment income	7,930	0	7,930
Miscellaneous	8,718	0	8,718
Total Revenues:	94,736	78,653	16,083
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	571	800	229
GIS	1,289	3,506	2,217
AUDITORS SERVICES	1,732	1,779	47
TRASH DISPOSAL	0	0	0
REPAIR & MAINT - GENERAL	0	1,500	1,500
REPAIR & MAINT-TELEMETRY	3,538	5,000	1,462
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	25,000	25,000
Other	5,825	6,228	403
Total Physical Environment	12,954	55,813	42,859
Capital outlay	0	0	0
Total Expenditures:	12,954	55,813	42,859
Excess (deficiency) of revenues over expenditures	81,782	22,840	58,942
Other financing sources (uses):			
Transfers out	(31,308)	(47,840)	16,532
Capital contributions from landowners	0	0	0
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(31,308)	(47,840)	16,532
Net change in fund balance	50,473	(25,000)	75,473
Fund balances, beginning of year	320,307	0	320,307
Total Fund balances, beginning of year	320,307	0	320,307
Fund balance, end of period	370,780	(25,000)	395,780

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
Common area fund
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Intergovernmental revenues	0	0	0
Investment income	3,171	0	3,171
Total Investment income	3,171	0	3,171
Total Revenues:	3,171	0	3,171
Expenditures:			
Physical Environment			
LEGAL SERVICES	0	0	0
AUDITORS SERVICES	372	382	10
MARSH MAINT-LITTORAL ZONE	0	0	0
TRASH DISPOSAL	9,537	19,500	9,963
MOWING & LANDSCAPE MAINTENANCE	13,403	21,162	7,759
PRESERVE/EXOTIC MAINT	0	0	0
COMMON AREA MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	3,743	52,500	48,757
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	0	0
REPAIR & MAINT- STREET SWEEP	0	0	0
Other	18,766	25,377	6,611
Total Physical Environment	45,821	118,921	73,100
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	45,821	118,921	73,100
Excess (deficiency) of revenues over expenditures	(42,649)	(118,921)	76,272
Other financing sources (uses):			
Transfers out	(1,694)	(2,423)	729
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	35,836	47,868	(12,032)
Other	30,720	58,476	(27,756)
Total Capital contributions from landowners	66,556	106,344	(39,788)
Total Other financing sources (uses):	64,861	103,921	(39,060)
Net change in fund balance	22,212	(15,000)	37,212
Fund balances, beginning of year	150,010	0	150,010
Total Fund balances, beginning of year	150,010	0	150,010

Northern Palm Beach County Improvement District
 Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
 Common area fund
 From 10/1/2025 Through 6/30/2026
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	<u>172,222</u>	<u>(15,000)</u>	<u>187,222</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)
NPDES funds
From 10/1/2025 Through 6/30/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Investment income	12,673	0	12,673
Miscellaneous	54,096	0	54,096
Total Revenues:	66,769	0	66,769
Expenditures:			
Physical Environment			
ENGINEERING FEES	234,379	0	(234,379)
LEGAL SERVICES	3,190	0	(3,190)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	72,693	0	(72,693)
Other	73,059	0	(73,059)
Total Physical Environment	383,322	0	(383,322)
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	383,322	0	(383,322)
Excess (deficiency) of revenues over expenditures	(316,553)	0	(316,553)
Other financing sources (uses):			
Transfers in	215,936	0	215,936
Transfers out	(217,140)	0	(217,140)
Total Other financing sources (uses):	(1,205)	0	(1,205)
Net change in fund balance	(317,758)	0	(317,758)
Fund balances, beginning of year	728,407	0	728,407
Total Fund balances, beginning of year	728,407	0	728,407
Fund balance, end of period	410,649	0	410,649

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2025 Through 6/30/2026

(In Whole Numbers)

	Unit 1	Unit 2C	Unit 5A	Unit 5D
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	22,554	6,398	31,097	7,192
Miscellaneous	-	-	-	-
Total Revenues:	22,554	6,398	31,097	7,192
Expenditures:				
Capital outlay	6,169	7,038	1,214,186	-
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	19,900	-	-	7,117
Total Expenditures:	26,069	7,038	1,214,186	7,117
Excess (deficiency) of revenues over expenditures	(3,515)	(640)	(1,183,089)	74
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(919)	(6,801)	-	-
Capital contributions from landowners	-	-	-	-
Repayment to landowners	-	-	-	-
Promissory notes issued	1,053,694	-	-	336,336
Special assessment bond proceeds	-	-	-	-
Discount on special assessment bonds issued	-	-	-	-
Premium on special assessment bonds issued	-	-	-	-
Total Other financing sources (uses):	1,052,775	(6,801)	-	336,336
Net change in fund balance	1,049,260	(7,441)	(1,183,089)	336,411
Fund balances, beginning of year	-	300,360	1,578,150	-
Fund balance, end of period	1,049,260	292,919	395,061	336,411

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2025 Through 6/30/2026

(In Whole Numbers)

	Unit 7	Unit 15	Unit 16	Unit 18
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	23,901	10,235	4,657	12,263
Miscellaneous	-	-	-	-
Total Revenues:	23,901	10,235	4,657	12,263
Expenditures:				
Capital outlay	6,538	2,000	335	315,019
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	21,130	10,093	-	-
Total Expenditures:	27,667	12,093	335	315,019
Excess (deficiency) of revenues over expenditures	(3,767)	(1,858)	4,323	(302,756)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(974)	(4,147)	(413)	-
Capital contributions from landowners	-	-	-	-
Repayment to landowners	-	-	-	-
Promissory notes issued	1,116,622	480,480	-	-
Special assessment bond proceeds	-	-	-	-
Discount on special assessment bonds issued	-	-	-	-
Premium on special assessment bonds issued	-	-	-	-
Total Other financing sources (uses):	1,115,648	476,333	(413)	-
Net change in fund balance	1,111,882	474,475	3,910	(302,756)
Fund balances, beginning of year	-	-	213,717	666,308
Fund balance, end of period	1,111,882	474,475	217,627	363,552

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2025 Through 6/30/2026

(In Whole Numbers)

	Unit 21	Unit 24	Unit 25	Unit 53
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	4,444	4,554	480	62,319
Miscellaneous	-	-	-	-
Total Revenues:	4,444	4,554	480	62,319
Expenditures:				
Capital outlay	233,975	1,246	243	926,531
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	4,151	-	-
Total Expenditures:	233,975	5,398	243	926,531
Excess (deficiency) of revenues over expenditures	(229,532)	(844)	237	(864,212)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	(186)	-	(11,599)
Capital contributions from landowners	-	-	-	-
Repayment to landowners	-	-	-	-
Promissory notes issued	-	212,867	-	-
Special assessment bond proceeds	-	-	-	-
Discount on special assessment bonds issued	-	-	-	-
Premium on special assessment bonds issued	-	-	-	-
Total Other financing sources (uses):	-	212,682	-	(11,599)
Net change in fund balance	(229,532)	211,838	237	(875,812)
Fund balances, beginning of year	313,763	-	22,141	2,566,921
Fund balance, end of period	84,231	211,838	22,378	1,691,109

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2025 Through 6/30/2026

(In Whole Numbers)

	Unit 54
Revenues:	
Intergovernmental revenues	-
Investment income	1,199
Miscellaneous	330
Total Revenues:	<u>1,529</u>
Expenditures:	
Capital outlay	69,518
Principal	-
Interest	-
Debt issuance costs	-
Total Expenditures:	<u>69,518</u>
Excess (deficiency) of revenues over expenditures	<u>(67,989)</u>
Other financing sources (uses):	
Transfers in	-
Transfers out	(33,908)
Capital contributions from landowners	86,240
Repayment to landowners	-
Promissory notes issued	-
Special assessment bond proceeds	-
Discount on special assessment bonds issued	-
Premium on special assessment bonds issued	-
Total Other financing sources (uses):	<u>52,332</u>
Net change in fund balance	(15,657)
Fund balances, beginning of year	<u>330</u>
Fund balance, end of period	<u><u>(15,657)</u></u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2025 Through 6/30/2026

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A	Unit 9A
Revenues:				
Non-ad valorem assessments	334,370	4,790,594	398,701	2,697,567
Intergovernmental revenues	-	-	-	-
Investment income	5,393	152,608	6,297	47,000
Miscellaneous	-	-	-	-
Total Revenues:	339,764	4,943,202	404,998	2,744,567
Expenditures:				
Principal	-	-	-	-
Interest	26,368	1,505,750	20,963	80,215
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	3,344	47,916	3,987	26,981
Total Expenditures:	29,712	1,553,666	24,950	107,196
Excess (deficiency) of revenues over expenditures	310,051	3,389,536	380,048	2,637,371
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	310,051	3,389,536	380,048	2,637,371
Fund balances, beginning of year	41,340	4,229,742	39,692	790,154
Fund balance, end of period	351,391	7,619,278	419,740	3,427,525

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2025 Through 6/30/2026

(In Whole Numbers)

	Unit 9B	Unit 16	Unit 27B	Unit 43
Revenues:				
Non-ad valorem assessments	1,239,029	280,636	220,918	1,202,433
Intergovernmental revenues	-	-	-	-
Investment income	37,087	4,388	3,571	22,592
Miscellaneous	-	-	-	-
Total Revenues:	1,276,116	285,024	224,489	1,225,024
Expenditures:				
Principal	-	-	-	-
Interest	81,438	23,317	14,627	85,002
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	12,393	2,806	2,210	11,901
Total Expenditures:	93,830	26,123	16,836	96,903
Excess (deficiency) of revenues over expenditures	1,182,286	258,902	207,653	1,128,121
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	1,182,286	258,902	207,653	1,128,121
Fund balances, beginning of year	851,308	40,587	24,679	532,052
Fund balance, end of period	2,033,593	299,489	232,332	1,660,173

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2025 Through 6/30/2026

(In Whole Numbers)

	Unit 44	Unit 45	Unit 46	Unit 53
Revenues:				
Non-ad valorem assessments	559,736	259,993	754,193	3,298,369
Intergovernmental revenues	-	-	-	-
Investment income	11,961	4,776	27,854	159,557
Miscellaneous	-	-	-	-
Total Revenues:	571,697	264,769	782,047	3,457,926
Expenditures:				
Principal	-	-	-	-
Interest	36,186	31,494	164,469	1,112,634
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	5,599	2,601	7,544	32,987
Total Expenditures:	41,785	34,095	172,013	1,145,622
Excess (deficiency) of revenues over expenditures	529,912	230,674	610,034	2,312,304
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	529,912	230,674	610,034	2,312,304
Fund balances, beginning of year	202,007	87,008	800,946	5,186,388
Fund balance, end of period	731,919	317,682	1,410,980	7,498,693

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Budget vs Actual- General Fund (Cash Basis)
GEN - General Fund
From 10/1/2025 Through 6/30/2026

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00
Investment income	19,070.39	0.00	19,070.39
Miscellaneous	3,119.65	0.00	3,119.65
Total Revenues:	22,190.04	0.00	22,190.04
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	1,960,026.62	2,800,734.00	840,707.38
ENGINEERING FEES	7,405.00	35,000.00	27,595.00
LEGAL SERVICES	75,073.05	110,000.00	34,926.95
IT Services	66,265.36	85,632.00	19,366.64
MOWING & LANDSCAPE MAINTENANCE	35,835.75	55,976.00	20,140.25
ELECTRICITY	12,712.81	30,744.00	18,031.19
INSURANCE-GENERAL	428,601.12	470,142.00	41,540.88
REPAIR & MAINT-BLDG	54,264.15	80,000.00	25,735.85
R & M - HVAC REPAIRS	13,889.00	50,000.00	36,111.00
PUBLIC INFORMATION	25,277.26	37,100.00	11,822.74
FUEL-VEHICLES	43,697.20	76,000.00	32,302.80
Other	1,117,554.11	1,704,525.00	586,970.89
Total Physical Environment	3,840,601.43	5,535,853.00	1,695,251.57
Capital outlay			
FURNITURE	0.00	0.00	0.00
Other	341,551.20	280,500.00	(61,051.20)
Total Capital outlay	341,551.20	280,500.00	(61,051.20)
Principal	19,615.66	19,616.00	0.34
Interest	356.88	603.00	246.12
Total Expenditures:	4,202,125.17	5,836,572.00	1,634,446.83
Excess (deficiency) of revenues over expenditures	(4,179,935.13)	(5,836,572.00)	1,656,636.87
Other financing sources (uses):			
Transfers in	3,819,730.26	5,836,572.00	(2,016,841.74)
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	35,375.00	0.00	35,375.00
Insurance proceeds	2,061.73	0.00	2,061.73
Total Other financing sources (uses):	3,857,166.99	5,836,572.00	(1,979,405.01)
Net change in fund balance	(322,768.14)	0.00	(322,768.14)
Fund balances, beginning of year	1,253,361.95	0.00	1,253,361.95
Total Fund balances, beginning of year	1,253,361.95	0.00	1,253,361.95
Fund balance, end of year	930,593.81	0.00	930,593.81

LOCALIQ

The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
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News Herald | The Palm Beach Post
Northwest Florida Daily News

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

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STATE OF WISCONSIN, COUNTY OF BROWN

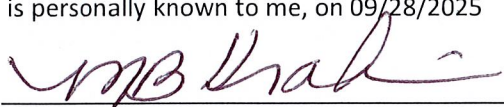
Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Palm Beach Post, published in Palm Beach County, Florida; that the attached copy of advertisement, being a Public Notices, was published on the publicly accessible website of Palm Beach County, Florida, or in a newspaper by print in the issues of, on:

WPB Palm Beach Post 09/28/2025

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Legal Clerk



Notary, State of WI, County of Brown

9-3-29

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KONGMENG YANG
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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, 2025 and Sept. 30, 2026. All such meetings will begin at 8:00 a.m. and, unless held by means of a virtual electronic medium in those instances where legally authorized to do so, 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 10/22/2025, 11/19/2025, 12/17/2025, 01/28/2026, 02/25/2026, 03/25/2026, 04/22/2026, 05/27/2026, 06/24/2026, 07/22/2026, 08/26/2026 and 09/23/2026.

Possible Board of Supervisors or Committee meetings may also be held, on an as-needed basis, on the following dates: 10/08/2025, 01/14/2026, 02/11/2026, 03/11/2026, 04/08/2026, 05/13/2026, 06/10/2026, 07/08/2026, 08/12/2026 and 09/09/2026.

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
September 28, 2025 11644459